

**RECOMMENDED BUDGET
INFORMATION**

**RETURN TO THE AUDITOR-CONTROLLER OFFICE
NO LATER THAN**

JUNE 16, 2025

Kathy Gomes
Auditor-Controller
(209) 754-6343



891 Mountain Ranch Rd.
San Andreas, CA 95249

MEMORANDUM

TO: All Special Districts
FROM: Kathy Gomes, Auditor-Controller
DATE: Friday, April 5, 2025
SUBJ: Fiscal Year 2025-26 Recommended Budget Packet

Enclosed in the budget packet for each respective District you will find the following:

1. Special District Recommended Budget Instructions
2. Schedule 15 Detail Worksheets (Revenue and Expenditure)
3. Recommended Budget Attestation Form
4. Estimated Revenue for the 2025-26 Budget Year
 - Revenue, including property tax revenue estimates reflecting assessed value growth, as determined by the Assessor's Office is included. LAFCO fee assessments and an updated version of estimated revenue will be forwarded during the final budget process.
5. District Authorization Signature Forms.
 - Please complete both the District Authorization Form and the District Board Member List. You will need to include a resolution regarding the Authorized Signature form. A sample is included for your reference.

To simplify Special District budgeting, it is suggested that Districts who do not have plans for large expenditures for Fiscal Year 2025-26, adopt their prior year's final budget as their Fiscal Year 2024-25 recommended budget by checking the appropriate box on the Recommended Budget Attestation form. Your District's Final Budget is in Column 4 under Adopted Final Budget.

The County will not be charging for services for fiscal year 2025-26.

While Special Districts who treasure with the County may have the ability to borrow against anticipated tax revenues, there are a few items to clarify:

1. Borrowing is for limited/short-term cash flow **ONLY**, not deficit budgeting.
2. Borrowing limits are restricted to Secured taxes and Direct Charges only. All other property tax revenues cannot be spent in advance of the December and April apportionments.

If you have any questions as to what this means, please contact the Auditor's Office.

Budget schedules, forms, and information will be e-mailed to Districts upon request. Please contact the Auditor's Office at 754-6343, or e-mail ccauditor@calaverascounty.gov to request this option. For those that have access to our Finance Enterprise systems, attached are screen shots to help assist you with retrieving the report and on how to send to Excel.

Please submit the original worksheets to the Auditor-Controller's Office no later than June 16, 2025 and keep one copy for your district files.

Finance Enterprise Schedule 15 instructions

In "Search Field" enter the following; BGTCC001
Select BGTCC001: Sch 15 Recommended (BGTCC001 SCH 15 the window below will appear)

BGTCC001: Sch 15 Final / DEFAULT PROMPTS

Selection Criteria Options

No Criteria

DEFAULT PROMPTS

Enter the Default Ledger: GL

Current Recommended Budget: 2025

Prior Fiscal Year Actuals less 1: 2024

Prior Fiscal Year Actuals less 2: 2023

ENTER GL ORG KEY: 1

Enter Fund: .

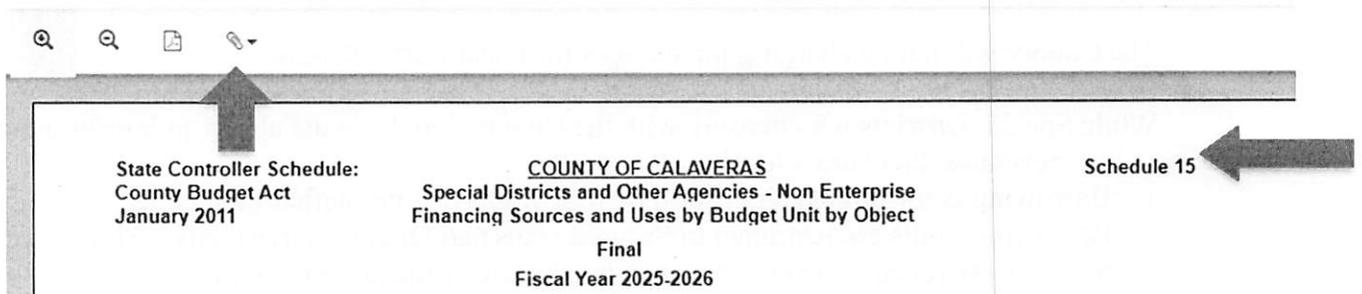
Enter the value for Fund Type: .

Submit

Change Fields-Current Recommended Budget: **2025**
Prior Fiscal Year Actuals less 1:**2024**
Prior Fiscal Year Actuals less 2: **2023**

Click submit,

In the upper left hand corner you will see a paperclip . Click on it and it will give you the option to export to EXCEL.



Once you have chosen to send to EXCEL OUTPUT, the EXCEL worksheet will open. Before saving your Excel worksheet, be sure to FORMAT your page and save your work.

County of Calaveras
Special District Recommended Budget Instructions
Fiscal Year 2025-2026

1. Complete the Recommended Budget Attestation by selecting one of the two listed options and mark the appropriate box on your attestation form.
 - a. If you choose to have the **Proposed Budget same as adopted Fiscal Year 2024-25 Final Budget**, nothing should be changed on your Schedule 15.
 - b. If you choose to have the **Recommended Budget as approved for Fiscal Year 2025-26**, complete the budget on the Schedule 15 as follows:
 - Complete the entire column #5 (excluding estimated tax revenue and LAFCO contributions) with the Adopted Recommended Budget.
 - **Any calculated EXPENSES should be rounded up and REVENUES should be rounded down to the next whole dollar.**

2. Return the completed original **Attestation Form** and **Schedule 15** no later than **June 16, 2025** to the Auditor/Controller's Office.

Increases or decreases to reserve accounts should occur during the final budget process.

Estimated revenue amounts for taxes and the contribution for LAFCO will also be forwarded during the final budget process. As has been the procedure since Fiscal Year 2001-02, the Auditor's Office will effectuate a journal entry transfer. Districts objecting to this process must notify the County LAFCO Officer.

NOTE: The Schedule 15's and the Attestation Form are both available in Microsoft® Excel 2007. If you would like to have these forms sent via e-mail, please contact the Auditor's Office at (209) 754-6343 or by e-mail at CCauditor@calaverascounty.gov.

State Controller Schedules		COUNTY OF CALAVERAS			
County Budget Act		Special Districts and Other Agencies - Non Enterprise			
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025 - 2026			
		Schedule 15			
		Angels Veterans Memorial 26100010			
Detail by Revenue Category and Expenditure Object		2022-2023	2023-2024	2024-2025	2025-2026
		Actuals	Actual	Adopted Final Budget	Recommended by the District Board
(1)		(2)	(3)	(4)	(5)
4010Current Secured Taxes	133,114	143,978	146,977	151,271	
4013SB2557 Reduction	(2,402)	(2,706)	(2,706)	(2,558)	
4015Unitary Taxes	3,491	4,043	4,124	5,051	
4017Suppl Current Secured Taxes	3,130	3,977	3,017	2,997	
4020Current Unsecured Taxes	1,318	2,680	3,558	2,550	
4027Suppl Current Unsecured Taxes	177	164	154	130	
4040Prior Unsecured Taxes	66	116	251	265	
Taxes	138,893	152,251	155,375	159,706	
4300Interest	4,759	9,093	-	-	
Rev from Use of Money/Property	4,759	9,093	-	-	
4463State Homeowners Prop Tax Rel	1,008	1,057	1,151	1,002	
Intergovernmental Revenue - St	1,008	1,057	1,151	1,002	
	144,660	162,401	156,526	160,708	
5231Miscellaneous Expense	87,000	140,000	156,526	-	
Services and Supplies	87,000	140,000	156,526	-	
5627LAFCO Assessment	77	86	94	-	
Other Charges	77	86	94	-	
	87,077	140,086	156,620	-	
NET COST	(231,737)	(302,488)	(313,146)	(160,708)	

**COUNTY OF CALAVERAS
Recommended Budget Attestation**

Fiscal Year 25-26

2610 - Angels Veterans Memorial District

- Recommended Budget same as adopted Fiscal Year 2024-2025 Final Budget.
(excluding fixed assets and new permanent employee positions)
- Recommended Budget as approved for Fiscal Year 25-26
(new compilation by District Directors)

Pursuant to Section 13890 of the Health and Safety Code, the 25-26 Recommended Proposed Budget as approved by the directors of the Angels Veterans Memorial District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Veterans Memorial District Directors

The Recommended Budget for Fiscal Year 25-26 was approved by the following vote:

AYES:

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NOES:

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ABSTAIN:

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ABSENT:

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Submitted By: _____

Date: _____

COUNTY OF CALAVERAS
Estimated Revenue for 2022-23 Budget Year
as of March 18, 2022

FUND	DESCRIPTION	4010 CS Charged as of 2/28/23	4013 SB2557 Fees	Est Secured less SB2557	4017 Curr Sec Sup	4020 Current Unsec	4027 Cur Unsec Sup	4040 Prior Unsec	4015 Unitary	4463 HOPPR	4465 Timber Tax	Total Est. 2025-26 Revenue
10100040	County General Fund	17,213,722	-	17,213,722	341,033	290,130	14,741	30,189	766,305	113,970		18,770,090
10200760	County Road Fund	1,274,176	(21,761)	1,252,415	25,244	21,476	1,091	2,233	55,707	8,436		1,366,602
11201680	County Airport	18,140	(310)	17,830	359	306	16	32	800	120		19,463
11301760	County Fire Protection	86,288	(1,551)	84,717	1,709	1,454	74	152	8,537	571		97,214
20200010	Arnold Lighting	6,369	(110)	6,259	126	107	5	11	368	42		6,918
20300010	Mokelumne Hill Lighting	13,468	(230)	13,238	267	227	12	24	591	89		14,448
20400010	Murphys Lighting	70,155	(1,197)	68,958	1,390	1,182	60	124	2,982	464		75,160
20500010	San Andreas Lighting	28,821	(495)	28,326	571	486	25	51	1,422	191		31,072
20600010	Valley Springs Lighting	13,558	(231)	13,327	269	229	12	24	551	80		14,502
20700010	West Point Lighting	3,087	(53)	3,034	61	52	3	5	145	20		3,320
21000010	CSA 8-Sunrise Point	2,538	(43)	2,495	50	43	2	4	112	17		2,723
21100010	CSA 1-Rancho Calaveras	199,243	(3,390)	195,853	3,947	3,358	171	352	7,934	1,319		212,934
21800010	CSA 8-Spring Hills	18,741	(318)	18,423	371	316	16	33	687	124		19,970
22010010	Central Calaveras Fire	227,210	(3,843)	223,367	4,501	3,830	195	399	7,653	1,504		241,449
22030010	Calaveras Consolidated	930,664	(15,618)	915,046	18,438	15,686	797	1,638	23,825	6,162		981,692
22100010	Ataville-Melones Fire	96,039	(1,642)	94,397	1,903	1,619	82	168	4,333	636		103,138
22200010	Copperopolis Fire	1,196,236	(20,119)	1,176,117	23,699	20,162	1,024	2,085	33,270	7,920		1,264,277
22400010	Mokelumne Hill Fire	123,362	(2,079)	121,283	2,444	2,079	106	219	3,708	817		130,656
22500010	Murphys Fire	358,946	(6,053)	352,893	7,111	6,050	307	632	10,997	2,377		380,964
22700010	San Andreas Fire	333,424	(5,633)	327,791	6,606	5,620	286	583	10,840	2,208		353,937
22800010	West Point Fire	213,970	(3,605)	210,364	4,239	3,606	183	378	6,395	1,417		226,562
22800010	Ebbetts Pass Fire	2,903,804	(49,052)	2,854,752	57,529	48,942	2,487	5,080	93,901	19,226		3,081,917
23200010	Ataville Cemetery	117,760	(2,000)	115,760	2,333	1,985	101	209	4,454	780		125,622
23300010	Copperopolis Cemetery	15,485	(262)	15,223	307	261	13	27	535	103		16,469
23300010	Mokelumne Hill Cemetery	18,165	(311)	17,854	360	306	16	32	815	120		19,503
23400010	Murphys Cemetery	72,257	(1,232)	71,025	1,432	1,218	62	127	3,053	478		77,395
23600010	Railroad Flat Cemetery	3,163	(54)	3,109	63	53	3	6	167	21		3,422
23900010	San Andreas Cemetery	35,102	(601)	34,501	695	592	30	61	1,606	232		37,717
23900010	Vallejo Cemetery	16,821	(289)	16,532	335	285	14	29	747	112		18,154
23900010	West Point Cemetery	38,107	(653)	37,454	755	642	33	67	1,818	252		41,021
24100010	Calaveras Publ Util	154,939	(2,640)	152,299	3,070	2,611	133	271	6,421	1,026		165,831
24200010	Union Publ Util-NT	161,086	(2,734)	158,352	3,191	2,715	138	283	6,025	1,087		171,771
24300010	Valley Springs Publ Util	163,206	(2,760)	160,446	3,233	2,751	140	290	5,453	1,081		173,394
25200010	Mokelumne Hill Sanitary	33,462	(569)	32,893	663	564	29	60	1,283	222		35,714
25300010	Murphys Sanitary	157,728	(2,687)	155,041	3,125	2,658	135	277	6,510	1,044		168,760
25400010	San Andreas Sanitary	73,851	(1,276)	72,575	1,463	1,245	63	130	4,135	489		80,100
26100010	Angels Veterans Meml	151,271	(2,568)	148,713	2,997	2,550	130	265	5,051	1,002		160,708
26200010	Ebbetts Pass Vet Meml	96,662	(1,640)	95,022	1,915	1,629	83	169	3,571	640		103,029
26300010	Jenny Lind Veterans Meml	241,974	(4,091)	237,883	4,794	4,078	207	426	8,040	1,602		257,030
26400010	Mokelumne Hill Vet Meml	15,251	(261)	14,990	302	257	13	27	688	101		16,376
26600010	West Point Veterans Meml	14,443	(246)	14,197	286	243	12	25	612	96		15,471
27100010	Calaveras County Water Dis	1,251,647	(21,194)	1,230,453	24,797	21,096	1,072	2,196	43,586	8,287		1,331,497
27200010	Mark Twain Hospital	1,467,829	(24,855)	1,442,974	29,080	24,740	1,257	2,576	51,124	9,718		1,561,469
27300010	San Andreas Park & Rec	42,226	(725)	41,501	837	712	36	73	2,067	280		45,506
30100010	Mark Twain Elementary	5,095,611	-	5,095,611	204,016	85,884	8,819	11,025	160,725	33,737		5,599,817
31100010	Bret Hart Union High	13,987,190	-	13,987,190	-	235,748	-	18,940	475,497	92,607		14,809,982
32100010	Calaveras Unified School Di	22,284,844	-	22,284,844	782,289	375,598	33,815	46,053	809,176	147,543		24,479,118
33100010	Vallejo Elementary	8,416,547	-	8,416,547	-	141,857	-	11,385	300,372	55,725		8,925,886
40400010	Ebbetts Pass Impry Dist-NT	1,463,095	-	1,463,095	28,986	24,660	1,253	2,560	51,897	9,687		1,557,348
40500010	Jenny Lind Impry Dist-NT	614,612	(10,389)	604,223	12,177	10,359	526	1,086	20,271	4,069		652,711
40600010	Copper Cave Impry Dist #74	444,225	(7,506)	436,719	8,801	7,487	380	776	14,491	2,941		471,595
40700010	Copper Cave Impry Dist #83	456,636	(7,725)	448,911	9,047	7,696	391	806	15,470	3,023		485,344

COUNTY OF CALAVERAS
Estimated Revenue for 2022-23 Budget Year
as of March 18, 2022

40800010	Ebbetts Pass Imprv Dist #9S	87,405	(1,482)	85,923	1,732	1,473	75	153	3,188	579		93,123
41000010	Wilsesville Sewer Imprv Dist	1,965	(33)	1,932	39	33	2	3	77	13		2,099
53010010	City of Angels Camp	774,517	(13,180)	761,337	15,344	13,054	663	1,381	30,938	5,128		827,845
57030000	Educ Rev Augmentation Fur	12,075,393	-	12,075,393	239,234	203,525	10,341	21,190	-	79,949		12,629,632
99100010	County School Service	993,946	-	993,946	19,692	16,753	851	1,747	34,553	6,581		1,074,123
99500010	S J Delta College	1,761,490	-	1,761,490	34,898	29,689	1,509	3,097	63,726	11,663		1,906,072
99600010	Yosemite College	3,260,591	-	3,260,591	64,598	54,956	2,792	5,718	111,014	21,588		3,521,257

Updated 3/07/24

101,392,343	(276,077)	101,116,266	2,008,753	1,708,923	86,832	177,962	3,290,229	671,306	-	109,060,271
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**COUNTY OF CALAVERAS
OFFICE OF AUDITOR-CONTROLLER
DISTRICT SIGNATURE AUTHORIZATION**

The person(s) named below are approved to sign for

_____ District

		<i>Claim Transmittals</i>	<i>Transfers</i>
1.	_____	<input type="checkbox"/>	<input type="checkbox"/>
	Name (Typed)		

	Signature		
2.	_____	<input type="checkbox"/>	<input type="checkbox"/>
	Name (Typed)		

	Signature		
3.	_____	<input type="checkbox"/>	<input type="checkbox"/>
	Name (Typed)		

	Signature		
4.	_____	<input type="checkbox"/>	<input type="checkbox"/>
	Name (Typed)		

	Signature		
5.	_____	<input type="checkbox"/>	<input type="checkbox"/>
	Name (Typed)		

	Signature		

Board Member Signature Date
Requires Resolution demonstrating Attestation



COUNTY OF CALAVERAS
OFFICE OF AUDITOR-CONTROLLER
DISTRICT BOARD MEMBER LIST

Date _____

District Name _____

Member Name _____

COPY

COPY

_____ (District)

_____ (Address)

Org. Key # _____

Resolution # _____

Resolution of the _____ District, authorizing the Calaveras County Auditor's Office to make appropriate interclass budget transfers to overdrawn expense accounts in order to close the fiscal year. Funds shall be transferred from like class expense accounts with more than sufficient ending balances, or if no funds are available in those accounts the 3002 Fund Balance Unreserve/Undesign account will be used if sufficient cash is available.

On a motion by Director _____, seconded by Director _____, the foregoing Resolution was duly passed and adopted by the Board of Directors of the _____ District on this, ____ day of _____ 201 . by the following vote:

Ayes :

Noes:

Absent:

Abstained:

Signatures:

COPY

COPY