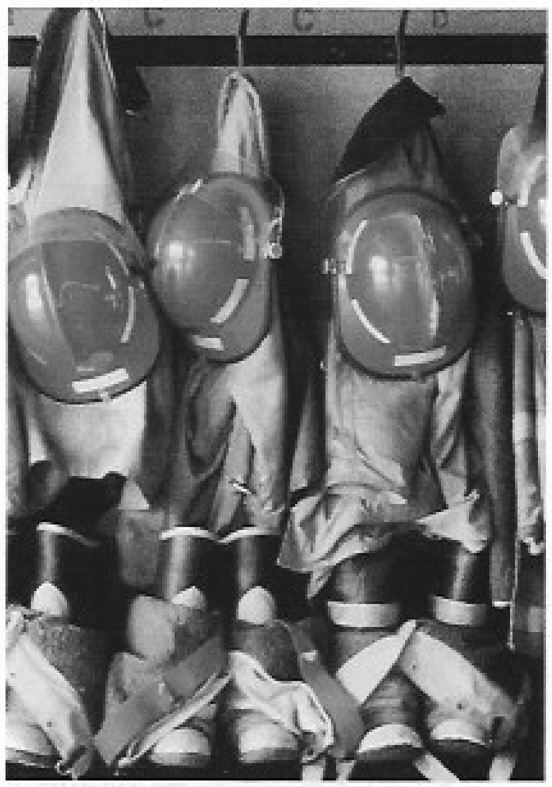
Calaveras County Civil Grand Jury

Fire Agencies of Calaveras County

Taking the Measure of Measure A:

Local Fire Protection Ordinance Review

May 4, 2026



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SUMMARY

In March 2024, Calaveras County voters approved the Local Fire Protection Ordinance, otherwise known as Measure A, which allowed an increase in the local sales tax of one percent. Measure A has strict requirements on how the funds are to be divided among the local fire agencies, how the funds are used, as well as requirements for transparency through annual budgets and audits. As part of Measure A requirements for transparency, the Calaveras County Fire Services Joint Powers Authority (JPA) collects budgets and audits from the County's nine fire districts and the City of Angels Fire Department. The JPA then provides an annual report to the Board of Supervisors, local media, and the Calaveras County Civil Grand Jury.

Calaveras County Civil Grand Jury found that Measure A's 1% sales tax generated $4,308,846.92 in revenue for partial fiscal year 2024-2025, exceeding initial estimates of $2,550,000. Furthermore, in accordance with the measure's spending requirements, all ten of the County's fire agencies used at least 70% of the funds they received on staffing, including salaries, benefits, and personal protective equipment, with eight of the agencies spending 85% or more on staffing. This allowed all but one agency to transition from a volunteer to paid full-time firefighting staff in fiscal year 2024-2025.

However, the success of the measure came with its own set of challenges. Staffing fire stations 24/7 necessitates facilities such as sleeping quarters, men's and women's showers, and kitchens. Many of the County's fire stations were not originally constructed with living quarters. It also put added scrutiny on fire agencies to make sure they are compliant with Measure A and State requirements for annual audits.

With these results in mind, this report should serve as a baseline for future grand juries against which to measure how Calaveras's ten fire agencies, the JPA, and the County Auditor-Controller navigate Measure A's spending and reporting requirements in the years to come.

GLOSSARY

CCCGJ	Calaveras County Civil Grand Jury
CLFPA	Calaveras Local Fire Protection Account
Fire agencies	The nine fire districts of Calaveras County and the City of Angels Fire Department
JPA	Calaveras County Fire Services Joint Powers Authority
Measure A	Calaveras Local Fire Protection Ordinance
PPE	Personal Protective Equipment

METHODOLOGY

Calaveras County Civil Grand Jury conducted interviews with relevant County, fire agency, and Fire Services Joint Powers Authority (JPA) employees, studied Measure A text, and reviewed numerous financial documents and reports.

BACKGROUND

Measure A, the Calaveras Local Fire Protection Ordinance, which allows an increase in the local sales tax of one percent, first appeared on the ballot in November 2022, when it failed to pass by 266 votes. Opponents of the measure suggested the County's ten fire agencies could find other ways to cut costs and stretch existing funding further, rather than increasing the tax burden on residents. Proponents argued that the funds the new tax would bring in were vital to maintaining adequate fire protection in a county prone to wildfires, and that response times to medical emergencies would also improve. After the closure of the Valley Springs fire station in July 2023 and the media attention it garnered, and a successful initiative to get Measure A back on the ballot for the March Primary Election of 2024, Calaveras County voters approved Measure A by a margin of 55% yes to 44.9% no.

Measure A has strict requirements on how the funds are to be divided among the local fire agencies, how the funds are used, as well as requirements for transparency through annual budgets and audits. It is in the spirit of transparency that the Calaveras County Civil Grand Jury (CCCGJ) has prepared this report. It is this jury's hope that future civil grand juries will use the data presented here as a baseline for future investigations. Because the vote totals for and against Measure A were so close in 2022 and 2024, this report is also intended to provide some accountability to Calaveras County voters on how their tax dollars are being spent.

<u>What is Measure A?</u>

Known officially as the Calaveras Local Fire Protection Ordinance, Measure A is a one cent tax (1%) added to each dollar spent on taxable items (including use tax rates) in Calaveras County. Measure A was written by a citizen committee, with input from the local fire agencies. The revenue generated by this 1% tax is to be used "to improve the speed of response and the quantity and quality of personnel available to immediately respond to emergencies."

There are ten fire agencies in Calaveras County identified by Measure A that are eligible to receive Measure A funds:

- Altaville-Melones Fire Protection District
- City of Angels Fire Department (herein known as Angels Camp)
- Calaveras Consolidated Fire Protection District
- Central Calaveras Fire & Rescue Protection District
- Copperopolis Fire Protection District
- Ebbetts Pass Fire District
- Mokelumne Hill Fire Protection District
- Murphys Fire Protection District
- San Andreas Fire Protection District
- West Point Fire Protection District

Measure A was approved by voters on March 5, 2024, and went into effect on October 1, 2024.

<u>How are Measure A funds distributed to Calaveras County fire agencies?</u>

Each year by May 1, the Calaveras County Auditor-Controller's office shall provide the fire agencies with an estimate of expected revenue from Measure A for the coming fiscal year (July 1 through June 30). This estimate is based on prior years' sales tax revenue and current economic conditions and forecasts.

Based on the estimate of expected revenue from Measure A for the coming fiscal year, the Auditor-Controller calculates the amount each of the fire agencies will receive, using the following formula:

- Sixty-nine percent (69%) of the funds shall be divided evenly among the ten fire agencies.
- One percent (1%) of the funds shall be allocated to San Andreas Fire Protection District to compensate for the burden of protecting non-property-tax-paying countywide infrastructure including the Government Center, Jail, Courthouse, and Hospital.
- Thirty percent (30%) of the funds shall be proportionately allocated to the local fire agencies based on their share of county population. Calculation of each local fire agency's share of the county population is based on the current available census data and other local information, including maps of housing and estimated household size.

The State of California collects the sales tax and distributes the County's portion to the County, of which 1% is earmarked for Measure A. All Measure A funds are deposited into a special Calaveras Local Fire Protection Account (CLFPA) set up by the County Auditor-Controller and distributed to each local fire agency on a monthly basis.

In any year where the revenue from Measure A exceeds 110% of the Auditor-Controller's estimate, the excess shall be retained in the CLFPA and made available for allocation and distribution in the next fiscal year.

How may local fire agencies use Measure A funds?

Each fire agency shall by June 1 of each year submit to the JPA an improvement plan and budget for the coming fiscal year (July 1 thru June 30) based on the estimate of expected Measure A revenue provided by the Auditor-Controller's office.

- No more than thirty percent (30%) of these funds may be used to improve or replace equipment and facilities.
- No less than seventy percent (70%) of these funds may be used for staffing, including incentives, training and stipends for volunteer firefighters; compensation, incentives and training for paid firefighters; personal protective equipment (PPE) for firefighters; and office and professional costs, including compensating an office manager, payroll services, auditing services and the cost of required audits or reports related to the Calaveras Local Fire Protection Ordinance.
- No more than five percent (5%) of the total Calaveras Local Fire Protection Ordinance funds for each agency may be devoted to the office and professional costs.

Fire agencies may retain up to ten percent (10%) of total funds received as a cash carryover in order to maintain service levels in future years when revenue declines. Beyond that 10% carryover, any funds not used by a fire agency in the current fiscal year go back into the CLFPA to be distributed among all fire agencies in the next fiscal year.

What are Measure A oversight and accountability requirements?
Each fire agency shall also provide the JPA with a copy of its annual audit and management report each year.

The JPA uses the plans and audits to prepare an annual summary of the countywide improvements funded by Measure A. They then issue this summary and a news release to media outlets, provide copies to Calaveras County Civil Grand Jury and Calaveras County Board of Supervisors, and post online.

DISCUSSION

Revenues and Budgets by Fire Agency
For the 2024-2025 fiscal year, the Calaveras County Auditor-Controller estimated Measure A revenue for the nine-month period from October 1, 2024, through June 30, 2025, to be $2,550,000. The amount received for this period was $4,308,846.92. In accordance with Measure A requirements, only 110% of the annual estimated amount ($2,805,000 for fiscal year 2024-2025) may be distributed in the current fiscal year. Funds distributed for 2024-2025 were paid out monthly starting December 2024, but only through May 2025, when the 110% limit was reached.

The total funds distributed during this six-month payout period were as follows:

- Altaville-Melones $218,790.00
- Angels Camp $260,865.00
- Calaveras Consolidated $479,655.00
- Central Calaveras $252,450.00
- Copperopolis $294,525.00
- Ebbetts Pass $302,940.00
- Mokelumne Hill $218,790.00
- Murphys $252,450.00
- San Andreas $288,915.00
- West Point $235,620.00

TOTAL $2,805,000.00

The revenue received in excess of 110% for fiscal year 2024-2025 ($1,503,846.92) was held in the CLFPA for fiscal year 2025-2026 and paid out in August 2025 as follows:

- Altaville-Melones $117,300.06
- Angels Camp $139,857.76
- Calaveras Consolidated $257,157.82
- Central Calaveras $135,346.22

- Copperopolis $157,903.93
- Ebbetts Pass $162,415.47
- Mokelumne Hill $117,300.06
- Murphys $135,346.22
- San Andreas $154,896.24
- West Point $126,323.14

TOTAL $1,503,846.92

When estimating the expected Measure A revenue for any fiscal year, the Auditor-Controller has to consider economic forecasts, including the impact of tariffs on goods and changes to spending by visitors to Calaveras County. Because it's difficult to predict what will happen months in the future, a conservative estimate of expected revenue for the coming fiscal year keeps fire agencies from spending more than they will receive.

It should be noted that online purchases greatly increased Measure A revenue. Most online retailers collect sales tax based on the delivery address of the buyer instead of the retailer's address. For instance, when you purchase a refrigerator online instead of in a retail store in Lodi or Jackson, the county portion of the sales tax comes to Calaveras County instead of San Joaquin or Amador County.

The Auditor-Controller's estimate of expected Measure A revenue for fiscal year 2025-2026 was $4,500,000. With the carryover from fiscal year 2024-2025 of $1,503,846.92, the total revenue estimates for fiscal year 2025-2026 was $6,153,846.92. Each fire agency submitted a budget and an improvement plan for fiscal year 2025-2026 to the JPA based on the following allocation:

- Altaville-Melones $480,000.06
- Angels Camp $572,307.76
- Calaveras Consolidated $1,052,307.82
- Central Calaveras $553,846.22
- Copperopolis $646,153.93
- Ebbetts Pass $664,615.47
- Mokelumne Hill $480,000.06
- Murphys $553,846.22
- San Andreas $633,846.23
- West Point $516,923.14

TOTAL $6,153,846.91

As of January 1, 2026, the revenue from Measure A far exceeded what was originally estimated by the Auditor-Controller, so the Auditor-Controller agreed to re-estimate Measure A revenue for fiscal year 2025-2026. With this new estimate, each fire agency will have to submit an updated budget to the JPA. The new allocations are as follows:

- Altaville-Melones $774,106.80
- Angels Camp $922,973.49
- Calaveras Consolidated $1,697,080.29
- Central Calaveras $893,200.15

- Copperopolis $1,042,066.85
- Ebbetts Pass $1,071,840.18
- Mokelumne Hill $774,106.80
- Murphys $893,200.15
- San Andreas $1,022,217.96
- West Point $833,653.48

TOTAL $9,924,446.15

How Fire Agencies Used Fiscal Year 2024-2025 Measure A Funds

According to the JPA's annual report submitted to CCCGJ on November 11, 2025, most of fiscal year 2024-2025 Measure A funds were used for staffing: adding full-time employees and paying existing employees, including salary, benefits, and retirement; providing training for both paid and volunteer firefighters; and updating PPE.

The number of full-time firefighters in Calaveras County increased from 48 to 101 by June 30, 2025. The following shows how many full-time firefighters were added to each fire agency's ranks and what percentage of their 2024-2025 Measure A funds were used for staffing:

- Altaville-Melones 9 (85.68%)
- Angels Camp 4 (75%)
- Calaveras Consolidated 4 (100%)
- Central Calaveras 2 (100%)
- Copperopolis 3 (89.87%)
- Ebbetts Pass 3 (98.86%)
- Mokelumne Hill 0 (95.12%)
- Murphys 9 (100%)
- San Andreas 10 (73.09%)
- West Point 9 (99.06%)

TOTAL 53

Mokelumne Hill was the only fire agency that did not transition from volunteer to paid full-time staffing in the 2024-2025 fiscal year. Instead, their volunteer firefighters are compensated for the hours they staff the fire station and the calls they respond to. Mokelumne Hill plans to add full-time positions in the 2025-2026 fiscal year.

Adding full-time employees comes with additional costs under the ordinance's staffing category, such as medical insurance, workman's compensation, and retirement benefits. Staffing fire stations 24/7 adds costs under the Measure A facilities category, such as sleeping quarters and bath and kitchen facilities. Some of the stations were prepared for 24/7 staffing, but some stations are in need of upgrades in order to accommodate 24/7 staffing.

It should be noted that when fire stations are staffed 24/7, firefighters are able to roll out immediately instead of waiting for firefighters (including volunteers) to assemble at the station. CCCGJ was unable to obtain an exact percentage of callouts that are medical/accident-related versus fire-related, but based on interviews, we estimated that 70-90% of calls are medical/accident-related and 10-30% of calls are fire-related.

For those fire agencies that did not use all of their Measure A funds for staffing, the remaining funds were used for facilities and/or equipment repairs and/or upgrades, or set aside (up to 10%) as a cash-carryover.

The ordinance specifies that the governing body of each fire agency—that is, its board of directors, or city council in the case of Angels Camp—is responsible for improving the speed of response and the quantity and quality of personnel. During its investigation into how Measure A funds were being used, CCCGJ noticed that not all fire agencies had the same understanding of what was included in the ordinance. For example, the ordinance does not require all fire stations to be staffed 24/7. Likewise, not all agencies have the same understanding of how the County Auditor-Controller's estimation and allocation process works under Measure A. Therefore, it would benefit the fire agencies if their chiefs and board members familiarize themselves with the ordinance's specific requirements.

Compliance with Measure A Oversight and Accountability Requirements

As mentioned above, one of the requirements of Measure A is that each fire agency provide the JPA with a copy of its management report and annual audit each year. All fire agencies turned their 2024-2025 management reports in to the JPA. As of the publication of this report, the independent audits for fiscal year 2024-2025 are underway.

During our investigation, CCCGJ learned that Altaville-Melones Fire Protection District has not conducted an independent audit since the 2020-2021 fiscal year. California Government Code §26909 contains audit requirements for special districts and provides multiple options for special districts to comply with its requirements.

The JPA fulfilled its reporting requirement to the Civil Grand Jury, Board of Supervisors, and media outlets in November 2025. This entailed a brief written summary of expenditures for fiscal year 2024-2025, the total number of firefighting staff added countywide, and the plans for fiscal year 2025-2026. The JPA readily provided more detailed information upon request.

FINDINGS, RECOMMENDATIONS, RESPONDENTS

Pursuant to Penal Code §933 and §933.05, the Calaveras County Civil Grand Jury requires responses within 60 days from elected county official(s), and within 90 days from governing bodies. In order to be included and published in the next CCCGJ report, invited responses must be received within 90 days.

After conducting interviews and reviewing documents, CCCGJs findings and recommendations are as follows:

F1: Altaville-Melones Fire Protection District has not had an independent audit performed since fiscal year 2020-2021, resulting in a lack of accountability and transparency to the public it serves.

R1a: Calaveras County Civil Grand Jury recommends Altaville-Melones Fire Protection District conduct an independent audit for fiscal year 2024-2025 by December 31, 2026.

Required Response

Altaville-Melones Fire Protection District Board of Directors

Invited Response

Calaveras County Auditor-Controller

R1b: Calaveras County Civil Grand Jury recommends Altaville-Melones Fire Protection District conduct independent audits for three missing fiscal years, 2021-2022 through 2023-2024, by December 31, 2026.

Required Response

Altaville-Melones Fire Protection District Board of Directors

Invited Response

Calaveras County Auditor-Controller

F2: Calaveras County's ten fire agencies fulfilled their Measure A requirement to submit management reports, including the previous year's expenditures and current year's budget, to Calaveras County Fire Services Joint Powers Authority.

Required Response

None

F3: Calaveras County Fire Services Joint Powers Authority fulfilled its Measure A requirement to submit an annual summary report to Calaveras County Board of Supervisors, Calaveras County Civil Grand Jury, and local media outlets.

Required Response

None

DISCLAIMER

Reports issued by the Civil Grand Jury do not identify the individuals interviewed. Penal Code §929 requires that reports of the Civil Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury.

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