



Citizens' Advisory Committee
Groveland Resilience Center
18986 Ferretti Road
Groveland, CA 95321
(209) 962-7161 www.gcsd.org

**CITIZENS' ADVISORY COMMITTEE
MEETING THREE AGENDA**

October 13, 2026
1:00 p.m.

MEETING LOCATION:
[Groveland Community Resilience Center](#)
[18986 Ferretti Road Groveland, CA 95321](#)

Public Access Audio and Video Live Streaming: The Public will have access to give public comments via public access audio and video live streaming; and can be accessed via the Zoom meeting link below:

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This meeting is physically open to the Public and citizens who wish to provide public comment during the meeting will be invited to do so by the Committee Chair. Written comments can be submitted to be included as part of the administrative record; they will not be read during the meeting.

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The documents may also be obtained by calling the District office.

CITIZENS' ADVISORY COMMITTEE MEETING AGENDA

October 13, 2026
1:00 p.m.

MEETING LOCATION:

[Groveland Community Resilience Center](#)
[18986 Ferretti Road Groveland, CA 95321](#)

Committee Members

Rick Martinez
Alan Moore
Anna Moore
Larry Moore
Geoffrey Paulsen
Martin Schutt
Terri Wemmer
Amber Wittner
Jeremy Zawondy

1. Pledge of Allegiance
2. Public Comment
Members of the public are appreciated for taking the time to attend this meeting and provide comments on matters of District business. Public comments are subject to a 3-minute time limit; 10 minutes on an individual topic. Although no action can be taken on items not listed on the agenda, please know we are listening carefully to your comments.
3. Approval of September 8, 2026, Committee Meeting Minutes
4. Discussion with CAL FIRE Chief Gorham and Chief Bohall Regarding CAL FIRE Pay Schedules, Responsibilities in the SRA vs Local Responsibility Areas, Options for Non-Fire Engine Response to Medical and Non-Fire Calls and Requirement for 3-0 Staffing
5. Review and Discussion Regarding Potential Fire Department Funding Options
 - A. Overview of Fire Department Funding Sources
 - B. Review of Overnight Fire Impact Fee Proposal Prepared by Terri Wemmer
 - C. Review of GCSD Fire Funding Facts, Fire Funding Solutions and Transient Occupancy Tax/Short Term Rental Impact Analysis Strategy Prepared by Amber and Eric Whittner
6. Confirm Next Meeting Topic
7. Adjournment

CITIZENS' ADVISORY COMMITTEE MEETING MINUTES

September 8, 2026

1:00 p.m.

Call to Order

Action

The Committee Chair Geoffrey Paulsen called the meeting to order at 1:00pm.

Committee Members in Attendance

Rick Martinez

Anna Moore

Larry Moore

Geoffrey Paulsen

Terri Wemmer

Amber Wittner

Jeremy Zawondy

Public Comment

A member of the public made a comment regarding the committee's decision to allow a new member to participate and vote on items during the August meeting prior to receiving formal approval from the GCSD Board.

Consideration of Adding Additional Committee Members

Action

It was moved by Committee Member Jeremy Zawondy, seconded by Committee Terri Wemmer, the Committee unanimously approve of adding Ivan Lenchak, and Kenneth Lawrence to the committee.

Ayes: *Committee members Rick Martinez, Anna Moore, Larry Moore, Geoffrey Paulsen, Terri Wemmer, Amber Wittner, and Jeremy Zawondy.*

Absent: *Committee members Alan Moore, and Martin Schutt.*

Review Meeting Two Questions

Action

None.

Approval of August 11, 2026, Committee Minutes

Action:

It was moved by Committee Member Jeremy Zawondy, seconded by Committee Member Amber Wittner, the Committee unanimously approved the August 11, 2026, Committee Meeting Minutes.

Ayes: *Committee members Rick Martinez, Anna Moore, Larry Moore, Geoffrey Paulsen, Terri Wemmer, Amber Wittner, and Jeremy Zawondy.*

Absent: *Committee members Alan Moore, and Martin Schutt.*

Review of Fire Department Budget

Action

No action taken, discussion item only.

Review of the Fire Department Apparatus and Equipment Replacement Schedule

Action

No action taken, discussion item only.

Committee Questions

Action

No action taken, discussion item only.

Committee Member Reports

Action

No action taken, discussion item only.

Confirm Next Meeting Topic

Action

Upon recommendation by District staff, the Committee reached consensus to include the following topic on the agenda for its next meeting:

- **CAL FIRE Chief Presentation and Q&A**
- **Evaluating Options**
Evaluate potential funding and service options.

Adjournment

The meeting adjourned at 3:10pm.



CITIZENS' ADVISORY COMMITTEE AGENDA SUBMITTAL

TO: CAC Committee Members

FROM: Peter Kampa, GCSD General Manager

DATE: October 13, 2026

SUBJECT: Agenda Item 4: Discussion with CAL FIRE Chief Gorham and Chief Bohall Regarding CAL FIRE Pay Schedules, Responsibilities in the SRA vs Local Responsibility Areas, Options for Non-Fire Engine Response to Medical and Non-Fire Calls and Requirement for 3-0 Staffing

RECOMMENDED ACTION:

Staff recommends the following action:
No action required, discussion item only.

BACKGROUND:

At the request of the Citizen's Advisory Committee (CAC), this item is being brought forward to address questions raised during the September CAC meeting and to provide additional information regarding CAL FIRE operations, staffing requirements, and potential options for fire and emergency response services within the District.

CAL FIRE Chief Gorham, serving as the Groveland Community Services District (GCSD) Fire Chief, and CAL FIRE Chief Bohall, Deputy Chief of Operations will be present to discuss CAL FIRE pay schedules, the differences in responsibilities within State Responsibility Areas (SRA) and Local Responsibility Areas (LRA), options for responding to medical and other non-fire calls without deploying a fire engine, and the requirements associated with 3-0 staffing.

Chief Gorham will be able to provide District-specific perspective and support the Committee's understanding of current operations, responsibilities, and potential alternatives.

The purpose of this discussion is to provide the CAC with information needed to better understand current service requirements, operational considerations, and possible options for the future direction and funding of the District's Fire Department.



CITIZENS' ADVISORY COMMITTEE AGENDA SUBMITTAL

TO: CAC Committee Members

FROM: Peter Kampa, GCSD General Manager

DATE: October 13, 2026

SUBJECT: Agenda Item 5: Review and Discussion Regarding Potential Fire Department Funding Options

RECOMMENDED ACTION:

Staff recommends the following action:

No action required, discussion item only.

BACKGROUND:

At the request of the Committee, this agenda item is intended to provide an overview of traditional public funding sources available to support fire department operations.

The purpose of this discussion is to evaluate potential funding mechanisms, identify information and data needed for further analysis, and explore sustainable options to support the future financial needs of the GCSD Fire Department.

The Committee will review the attached 101 presentation outlining potential fire department funding sources, as well as alternative funding proposals and strategies developed by committee members Terri Wemmer and Amber Whittner.

Also included in this staff report are hyperlinks to three separate documents that include the following:

- [Special District Revenues Guide](#) - Provides an overview of revenue sources available to California special districts. It explains traditional funding mechanisms, including rates, user and regulatory fees, development impact fees, special assessments, parcel taxes, and financing options, along with general considerations and approval processes. The purpose of the document is to help district boards and staff understand available revenue tools and support informed discussions about long-term financial sustainability.
- [LAO](#) - Voter-Approval Requirements for Local Taxes report, prepared by the California Legislative Analyst's Office, provides an overview of California's voter-approval requirements for local taxes. It explains the different approval thresholds for general and special taxes, the evolution of these requirements, and historical election outcomes. The purpose of the document is to provide background and

context to help local governments and the public understand how voter-approval rules affect local funding options.

- **[Prop 26 & 218 Guide](#)** - The Propositions 26 & 218 Guide for Special Districts explains California laws that regulate how special districts collect taxes, set fees, and increase rates.

Key Points:

- Proposition 26: Explains when fees may be considered taxes and what justification is required.
- Proposition 218: Outlines requirements for property-related fees, including notices, public hearings, and written protests.
- For GCSD: Helps ensure water and wastewater rates are legally justified, properly documented, and follow required procedures.

Bottom line: The guide helps special districts raise revenue legally while protecting ratepayers' rights.

ATTACHMENTS

1. [Fire Service Funding 101](#)
2. [Proposal by Terri Wemmer – TOT](#)
3. [Proposal by Amber Witner- Fire Funding Facts, Proposed Funding, and TOT Analysis](#)

The five-legged stool

Impact Fees

One-time fees on new development for capital needs.

NO VOTE

CFDs

Special tax on new development for services and facilities.

LANDOWNER VOTE

Fees and Charges

Plan review, inspections, permits.

NO VOTE

Grants

Competitive federal and state programs.

NO VOTE

Special Taxes and Assessments

Recurring revenue approved by voters or property owners.

BALLOT REQUIRED

Key point: Most agencies also receive a share of the 1% ad valorem property tax. New recurring revenue at scale almost always requires a ballot.

1. Development impact fees

- One-time fees on new development to fund the facilities needed to serve it
- Capital and replacement costs, including apparatus and equipment
- Not for maintenance, operations, or staffing
- Revenue is variable and difficult to plan around

Added requirements

Nexus study under the Mitigation Fee Act (Gov. Code §66000 et seq.) and AB 602. Five-year findings required; unspent fees may have to be refunded. For districts, the land use agency typically adopts or collects the fee.

2. Community Facilities Districts

- Mello-Roos special tax (Gov. Code §53311 et seq.)
- Funds fire services and capital attributable to new development
- Flexible, reliable, and annual once in place
- Land use agency may condition new development to annex
- Landowner vote where fewer than 12 registered voters

Watch for

Services funded by a landowner-approved CFD may only be additional services; they cannot supplant existing services (Gov. Code §53313). A CFD does not address an existing deficit.

3. Fees and charges (Proposition 26)

Regulatory fees

Cost of service or regulatory fee study required. Must bear a direct relationship to the service. Examples: plan review, inspections, permits, weed abatement.

Other cost recovery ideas

Excessive or repeat call fees; billing tax-exempt properties for services; response cost recovery for non-residents.

Limits

Fees may not exceed the reasonable cost of service, and the agency bears the burden of proof. Emergency response fees charged to residents are likely a tax. Community response may be negative.

4. Grants

Common sources

FEMA SAFER (staffing) and AFG (equipment); CAL FIRE and Cal OES programs.

Strengths

No local tax burden; can bridge equipment, prevention, or short-term staffing needs.

Limits

Very competitive, time-limited, and hard to plan around. Staffing grants create a fiscal cliff when they end.

Benefit assessments: the Proposition 218 process

1

Engineer's Report

Special benefit,
general benefit,
proportional rates

2

Board resolution

Preliminary approval;
sets hearing

3

Notice and ballot

Mailed to owners at
least 45 days before
hearing

4

Public hearing

Ballots tabulated,
weighted by amount

5

Final resolution

Levy placed on the tax
roll by early August

Key point: Property owners vote, including non-resident owners. Approval requires a weighted majority of returned ballots.

Benefit assessments: legal issues

General vs. special benefit

General benefit to the public at large or properties outside the district must be separated, quantified, and funded from other sources. Parcels pay only for the special benefit they receive.

Proportionality

Each assessment must be proportional to the special benefit the parcel receives from the funded services.

Judicial review

Courts review special benefit and proportionality independently, not with deference to the agency (Silicon Valley Taxpayers, 2008). The Engineer's Report must stand on its own.

Special taxes: the election process

- Develop tax methodology and rate, typically informed by a community survey
- Resolution calling the election, filed at least 88 - 125 days before Election Day
- 75-word ballot question in plain language, full text, impartial analysis, arguments for and against
- Ballots mailed to all registered voters about 29 days before Election Day

Required with the measure

Two-thirds voter approval. Statement of purpose, separate account, and annual report (Gov. Code §50075.1). An appropriations (Gann) limit increase is often placed on the same ballot.

Citizen-initiated special taxes and Proposition 43

Current law

Under Upland (2017) and later appellate decisions, special taxes placed on the ballot by citizen initiative require only a simple majority.

Proposition 43 (Nov. 3, 2026)

If approved, citizen-initiated special taxes would require two-thirds approval beginning January 1, 2027. Measures approved on or before November 2026 are not affected.

Agency role

The agency cannot sponsor, draft, or fund the initiative or campaign. Public resources may not be used for advocacy (Gov. Code §54964).

Comparison of balloted options

Criteria	Special Tax	Benefit Assessment
Who votes?	Registered voters	Property owners
Election format	Mailed ballot election by County elections office	Mailed ballot proceeding by the agency
Voting period	About 29 days	At least 45 days
Does everyone who pays get a vote?	No	Yes
Are votes weighted by amount paid?	No	Yes
Approval threshold	Two-thirds	Weighted majority
Special benefit analysis required?	No	Yes
Use of funds	Wide range	More limited
Tax roll deadline	County deadline, typically early August	County deadline, typically early August

OVERNIGHT FIRE IMPACT FEE

A Proposal to Fund Fire Services Along the Highway 120 Corridor

Purpose

Tourism and overnight lodging along the Highway 120 corridor generate substantial demand on local fire and emergency services, without a dedicated funding mechanism to offset that impact. This proposal establishes a flat, per-night fee on all overnight stays — hotels, lodges, short-term rentals, RV sites, and tent camping — within the corridor, with proceeds restricted exclusively to fire services.

Proposed Fee Structure

- A flat fee of \$20 per site, per night, applied to all overnight lodging stays — hotels, lodges, short-term rentals, RV sites, and tent camping sites — within the Highway 120 corridor.
- Applied per room-night or site-night rented, not per stay or per guest.
- RV and tent camping sites are included at the same flat rate as hotel rooms, consistent with the fee's basis in fire risk: campfires, propane, generators, and extension cords are leading wildfire ignition sources in the Sierra foothills.
- Fee revenue is restricted by law to fire service purposes and may not be used for general fund purposes.
- Recommend a periodic (e.g., CPI-based) adjustment mechanism so the fee retains its value over time.

Financial Basis

The following estimates are derived from existing Transient Occupancy Tax (TOT) collections along the corridor and a projected average nightly room rate. These figures should be validated against actual TOT filings and lodging data before finalizing fee amounts.

Metric	Estimate
TOT revenue generated along Hwy 120 corridor (12% rate)	≈ \$1,500,000 / year
Implied total lodging revenue (÷ 12%)	≈ \$12,500,000 / year
Average room rate assumption	≈ \$300 / night
Estimated room-nights rented per year	≈ 41,667
Proposed flat fee	\$20 / room-night
Estimated annual fee revenue	≈ \$800,000 / year

Revenue Allocation

Allocation of fee revenue is tied to a long-term commitment from Tuolumne County to maintain a Type 1 ("white") fire engine at the GCSD station:

- With a long-term County commitment: 50% of fee revenue is directed to Tuolumne County, restricted to fire services within Groveland; the remaining 50% is directed to GCSD, restricted to fire services.
- Without a long-term County commitment: 100% of fee revenue is directed to GCSD, restricted to fire services.

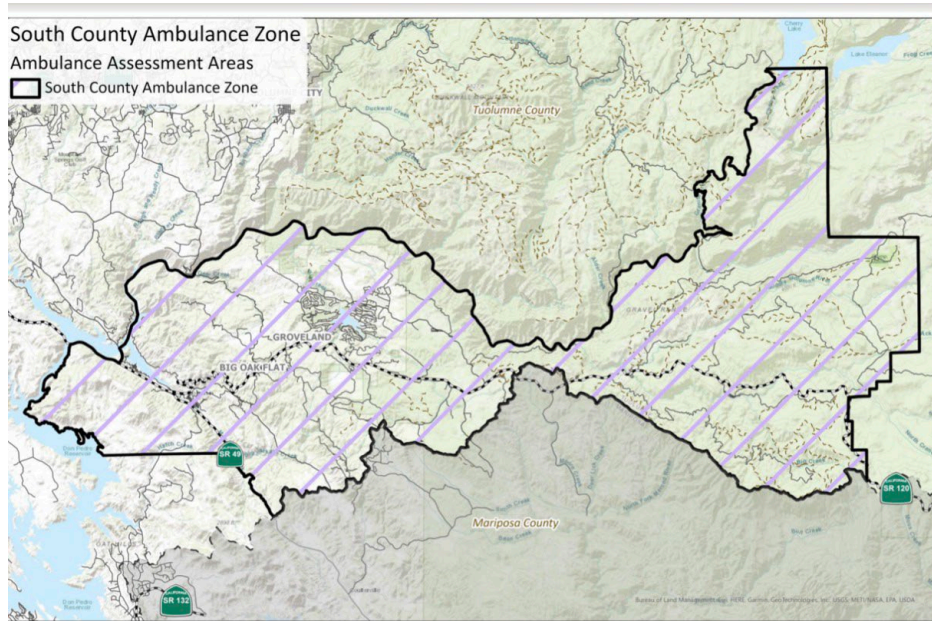
"Long-term" should be defined with a specific term (e.g., 10 or 20 years) in the final agreement language to avoid ambiguity.

Implementation Considerations

- Confirm the average room-rate assumption (\$300/night) against actual TOT filings or lodging association data; consider presenting a range rather than a single figure.
- Equity consideration: a flat \$20 fee is a larger percentage increase on lower-cost RV and tent sites than on hotel rooms. Consider whether a cap (e.g., \$20 or 8% of nightly site rate, whichever is lower) better balances equity with the fire-risk rationale for universal application.
- Determine whether this fee is legally a "fee" tied to service impact, or would be classified as a special tax requiring voter approval — confirm with legal counsel given the recent Prop 218 assessment outcome.
- Clarify collection mechanism: whether lodging and campground operators remit alongside existing TOT filings, or through a separate reporting process.
- Define enforcement and audit provisions to ensure compliance across hotels, lodges, campgrounds, RV parks, and short-term rental platforms.

APPENDIX A

South County Ambulance Zone — Zone 4 (Groveland / Big Oak Flat)



Zone 4 Boundary Description

Excerpted from Tuolumne County EMS Policy #401.00, "Ambulance Zones" (Tuolumne County EMS Agency, authority: Division 2.5, California Health and Safety Code, Section 1797.220).

- Northern Border: starting in the middle of the Stent-Jacksonville Bridge proceeding east along the Tuolumne River to Cherry Lake Road; proceeding north along the west side of Cherry Lake Road to Cherry Lake; proceeding along the western shoreline of Cherry Lake to the intersection of Cherry Lake and the southern border of the Emigrant Wilderness; proceeding east along the Emigrant Wilderness border to the Tuolumne County and Mono County border.
- Eastern Border: starting at the intersection of the Tuolumne and Mono County borders and the southern border of the Emigrant Wilderness proceeding south along the Mono County line to the intersection of the Tuolumne, Mariposa, and Madera County lines.
- Southern Border: starting at the intersection of the Tuolumne, Mariposa, and Madera County lines and proceeding east along the Mariposa County line to a point just north of Highway 49; proceeding north approximately half a mile, turning west and crossing Highway 49 at Big Jackass Creek, and continuing west along an imaginary line which crosses Marshes Flat Road between Moccasin and Wendy Way and terminates at the shoreline of Lake Don Pedro.
- Western Border: starting at the shore of Lake Don Pedro two miles south of the northern border of T2S-R15E, proceeding north along the shoreline to the middle of the Stent-Jacksonville Bridge.

Major Points

- Includes all of Cherry Lake Road, Cherry Lake, and the Cherry Lake boat ramp.
- Excludes Cherry Valley Campground.
- Includes the Moccasin Marina and the lake surface area of Lake Don Pedro east of the Highway 49 bridge.
- Includes the communities of: Groveland, Big Oak Flat, Pine Mountain Lake, Camp Mather, Moccasin, and Hetch Hetchy.

Source: Tuolumne County EMS Agency, Policy #401.00, Ambulance Zones.

<https://www.tuolumnecounty.ca.gov/DocumentCenter/View/707/Policy-401-Ambulance-Zones>

GCSD Fire Funding — Facts & Situation Log

Compiled for CAC reference. Sources: FY2026/27 Adopted Budget, Equipment Replacement Schedule, gcsd.org (Fire Department Funding & Operations, CAC pages), CAC Meeting 1–3 agendas/minutes/materials. Last compiled: Oct 1, 2026.

2026 Fire Assessment Measure - Failed

The Prop 218 Fire Protection & Emergency Response Services Assessment (the measure discussed in earlier budget materials as “pending a July 8, 2026 hearing”) **went to ballot and did not pass.**

Ballot Category	Ballots	Weighted Assessment \$	Weighted %
Invalid	12	\$5,377.58	N/A
Valid Processed	1,515	\$713,175.95	100%
Yes	633	\$281,722.08	39.50%
No	882	\$431,453.87	60.50%

How to read the weighted columns. The ballot procedure in the Engineer’s Report (p. 14) compares support and opposition “weighted by the proportional financial obligation” of the property each ballot was submitted for. In plain terms, a ballot counts in proportion to the assessment dollars on that property. Each parcel’s amount comes from a formula (property type, fire hazard zone, and travel time from Station 78; Engineer’s Report pp. 34–47) and is listed parcel by parcel in the Assessment Roll (Appendix C). The report says the roll is available for public inspection at the District office; it is not reproduced in the posted PDF, so **parcel-level amounts are not in the materials reviewed here.**

Illustrative amounts from the report: \$432.83 for a single-family home in a very high hazard zone 5–10 minutes from the station; \$358.63 for a single-family home in a moderate zone 20+ minutes away; \$72.43 for a vacant lot; \$3,249.57 for a 2-acre commercial parcel.

“Weighted Assessment \$” is the total of the assessment dollars on the ballots in each row, and “Weighted %” is that row’s share of the valid total. Only these totals are published. By simple ballot count the split was about 41.8% Yes and 58.2% No (633 and 882 of 1,515 valid ballots), so weighting did not change the outcome. Invalid ballots (12) are not counted. It is not stated whether each ballot corresponds to exactly one parcel (the report counts 4,160 parcels; 3,552 ballots were mailed), so dollars-per-ballot averages should not be read as per-parcel amounts.

- 1,527 ballots returned of 3,552 mailed (42.99% return rate)
- Result: **60.50% No — assessment rejected**
- This is the **second** time a benefit assessment has failed (first was 2019). A 2012 Measure V (County-partnered \$150/yr parcel tax) also failed. The only prior revenue measures that *passed* were fire taxes in 1986 and a renewal in ~1990, which later sunset (2001) with no replacement approved.

This means the primary near-term funding lever from the earlier conversation is no longer live. The CAC’s own workplan already anticipates this — October’s meeting topic is explicitly “Evaluating Options” / revenue mechanisms, moved up from November because of this outcome.

Governance & agency roles (who does what)

Agency	Responsibility area	Funded by	Role
GCSD Fire Dept	GCSD boundaries (LRA)	GCSD property tax	Owns/maintains station, apparatus, equipment; sets service levels; holds the CAL FIRE contract
CAL FIRE (Station 78, in GCSD)	Same, under contract	Schedule A contract	Provides trained firefighter staffing to operate GCSD's own station/apparatus
CAL FIRE (Merrell Road Station)	SRA in/around Groveland	State General Fund + Amador Plan cost-share	Wildland SRA protection; seasonal 3rd engine during fire season
Tuolumne County	County areas outside GCSD boundary	County General Fund	Fire/EMS outside local district boundaries; also co-locates a County-staffed engine at Station 78 (License & Cost Reimbursement Agreement, initiated Aug 2023, renewed through June 2027)
U.S. Forest Service (Stanislaus NF)	National Forest lands	Federal	Wildland fire protection on USFS land
National Park Service (Yosemite)	Yosemite NP boundaries	Federal	All-risk response within park

Schedule A vs. Amador Plan (often confused — both are CAL FIRE cooperative models): - **Schedule A** (what GCSD uses): CAL FIRE provides *only staffing*; the local agency owns/funds everything else (station, engine, equipment). This is a full-service contract. - **Amador Plan** (used at Merrell Rd / SRA station): CAL FIRE owns the station and engine; local government funds *additional* staffing to keep it open year-round. Cost-sharing model, not a full contract.

Financial snapshot (FY2026/27 Adopted Budget)

- **Total revenue:** \$1,611,518 (94% from property tax, which GCSD allocates 92% of its total property tax to Fire)
- **Total expenditures:** \$2,225,410
- **Structural deficit:** -\$613,892 (budget basis), covered by drawing down fund balance. For comparison, FY25/26 was adopted at -\$724,487 but is projected at -\$212,634, largely because Schedule A spending is projected \$373K below its budgeted ceiling
- **Ending fund balance:** \$230,694 (down from \$844,586) — **last year this cushion exists** before insolvency
- **CAL FIRE Schedule A contract:** \$1,695,905 (76% of total Fire Fund spending), a 5% YoY increase
- Current admin cost allocation: 5% of district admin costs to Fire Fund, 1% to Park Fund

The staffing cost driver: 3/0 transition

CAL FIRE adopted a 66-hour workweek (effective Nov 1, 2024) tied to a new Bargaining Unit 8 MOU, pushing Schedule A agreements toward **3/0 minimum staffing** (captain, engineer, firefighter) instead of the current 2/0, to align with OSHA two-in/two-out and NFPA 1710.

GCSD's 2025–2030 cooperative agreement cost glidepath (from CAL FIRE's own staffing-transition materials):

FY	25/26	26/27	27/28	28/29	29/30
Fire Captains	2	2	2	2	3
Firefighter/Apparatus Engineers	4	4	5	6	6
Total personnel	6	6	7	8	9
Not-to-exceed contract cost	\$1,615,147	\$1,695,905	\$1,955,343	\$2,214,782	\$2,504,955

5-year agreement total: \$9,986,132. The FY29/30 ceiling is roughly **55% above the FY25/26 ceiling**. These are contract not-to-exceed amounts, not forecasts of actual billing: FY25/26 projected actual Schedule A spend (\$1,242,068) is below that year's ceiling (\$1,615,147). Why actual spend runs below the ceiling has not been established and is a question for staff.

Apparatus/equipment facts

- Frontline engine: 17 years old. Backup engine: 26 years old.
- New NFPA-compliant engine: ~\$1.3M, 2+ year procurement lead time.
- No dedicated fleet replacement funding source currently exists; FY2026/27 capital outlay is \$375 (down from \$86,393 the prior year).
- District's own Capital Outlay Plan shows amortized apparatus replacement cost averaging \$247K/year, plus **\$104K/year** for tools/equipment, plus ~\$21.6K/year for firehouse building reserves — none of which is currently funded in the operating budget.
- Specific aging apparatus flagged for replacement: Pierce Contender Type I engine (2009, \$1.6M replacement value), Freightliner Type II engine (2000, \$1.34M), International Type III truck (1997, \$771K).

CAC (Citizens' Advisory Committee) — structure & status

Purpose: independent, community-based input/oversight/transparency on the Fire Assessment.

Advisory only — cannot set policy, direct staff, or alter the Prop 218 process.

Members (9): Rick Martinez, Alan Moore, Anna Moore, Larry Moore, Geoffrey Paulsen (Chair), Martin Schutt, Terri Wemmer, Amber Wittner, Jeremy Zawondy.

Scope given the assessment failed (Charter Section 3D — Post-Assessment Review): - Identify key community concerns - Recommend modifications, improved communication, and **future funding strategies**

Duration: ~12–24 months, subject to Board review.

Meeting history & workplan

Date	Meeting	Key content
Jul 28, 2026	#1	Org/ground rules
Aug 11, 2026	#2	History, agency roles, current service model/staffing, County engine partnership. Workplan amended: "Evaluating Options" moved from Nov → Oct
Sep 8, 2026	#3	Fire Dept budget review, apparatus/equipment replacement schedule review

Date	Meeting	Key content
Oct 13, 2026	#4	Evaluating Options — funding & service options (this is the live topic)
Nov 10, 2026	#5	Service impacts of various options
Dec 8, 2026	#6	Revenue options specifically: county contributions, sales tax, STR/TOT fees, special tax, grants, hybrid funding models, fee-for-service
Jan–Apr 2027	#7–10	Public trust/outreach → preliminary recs → final recs → present to Board

Note the committee’s own workplan *already names* STR/TOT fees, sales tax, county contributions, special tax, grants, and hybrid models as the explicit menu for December — consistent with the options discussed in this conversation.

Yosemite visitation data — TOT/STR nexus argument support

Supporting evidence for the TOT revenue-sharing argument (Option 3 in the solutions list): GCSD’s location is not an incidental tourism beneficiary — it sits on the single highest-traffic gateway into a top-five national park.

National ranking: Yosemite was the **5th most-visited national park in the U.S. in 2025**, with 4,278,413 recreation visits — behind only Great Smoky Mountains, Zion, Yellowstone, and Grand Canyon, and ahead of Rocky Mountain, Acadia, Grand Teton, and every other park in the country.

Big Oak Flat (Hwy 120 / Groveland’s entrance) carries more traffic than any other Yosemite entrance. In the last full year with complete entrance-level counts, Big Oak Flat recorded ~508,000 vehicles — more than Arch Rock/Hwy 140 (~501,000), the South Entrance/Hwy 41 (~451,000), or Tioga Pass (~214,000). Groveland’s entrance, not the Fresno/Hwy 41 approach most people assume is busiest, is the park’s top vehicle-count gateway.

Visitor origin confirms the Bay Area/Central Valley/Sacramento framing. NPS staff describing this entrance have noted that a large share of its traffic — on the order of a million-plus visitors annually — originates from the San Francisco Bay Area and Central Valley, consistent with Highway 120 being the most direct Yosemite route from those regions and from Sacramento northward.

Implication for the committee’s Dec. revenue-options discussion: No other part of Tuolumne County sits adjacent to a park entrance of this magnitude. STR inventory inside GCSD boundaries serves this visitor stream specifically, which supports an argument that GCSD’s share of county-wide TOT collections is disproportionately *generated by* GCSD’s geography — a stronger basis for a geography-specific revenue-sharing formula than a generic countywide tourism argument.

Sources: National Park Service Annual Park Ranking Report (2025 visitation data, released March 2026); NPS entrance vehicle-count statistics; NPS/press reporting on Big Oak Flat Road traffic and visitor origin.

Proposed GIS methodology — quantifying GCSD’s share of county TOT

Purpose: convert the visitation/geography argument above from a narrative into a defensible, auditable number — “X% of countywide unincorporated-area TOT collections originate from STR parcels inside the GCSD boundary” — that County finance/counsel can independently verify.

Core method — point-in-polygon join: 1. County’s STR/TOT certificate roll (every registered STR, tied to address/APN — already required for registration and fire/life-safety inspection) 2. GCSD’s official boundary polygon (referenced in Aug 11 meeting materials as the “Agency Boundary and Location Map”) 3. Geocode each STR parcel and spatially join against the GCSD polygon — tags every STR countywide as inside/outside the boundary 4. Join against actual TOT remittance amounts by operator/parcel (held by the Treasurer-Tax Collector’s office, since operators file and remit quarterly)

Output: actual revenue-base percentage, not a traffic-count proxy — a categorically stronger number than the entrance vehicle-count data above.

Secondary analyses worth pursuing if data allows: - STR count/density comparison (GCSD vs. rest of unincorporated county) — simpler first-pass metric if full parcel-level revenue data is slow to obtain - Call-volume overlay — geocoded GCSD/CAL FIRE CAD (dispatch) data against STR parcel locations, to show STR-attributable share of call volume independent of TOT - Drive-time/catchment (isochrone) analysis from each Yosemite entrance — would replace the current reliance on one ranger quote and entrance vehicle totals with modeled drive-time data confirming the Bay Area/Central Valley/Sacramento catchment claim

Design principles for a sound, defensible allocation mechanism (for the committee to propose, distinct from simply requesting a share): 1. **Methodology transparency** — publish data sources, join logic, and date range so County staff/counsel can reproduce the number independently 2. **Direct-generation basis, not a proxy** — base on actual TOT dollars traced to parcels inside the boundary, not population-share or visitor-day estimates 3. **Independent verification** — County Auditor-Controller or a neutral third party (e.g., SCI Consulting Group, as used for the Engineer’s Report) certifies the geographic breakdown annually 4. **Restricted use** — funds committed specifically to fire/emergency service costs, not general district use 5. **Periodic reconciliation, not a static rate** — tie the allocation to actual annual TOT filings so it moves with real STR growth/decline 6. **Defined review/sunset clause** — e.g., 3–5 year term with renewal checkpoint, rather than an open-ended ask 7. **Precedent framing** — cite comparable CA gateway/resort communities (Mammoth Lakes, Truckee, June Lake, South Lake Tahoe) with geography-specific tourism-revenue arrangements

Legal note: No existing mechanism *requires* the County to return a %. The current 12% TOT was approved as a general tax (2020 Measure Q: “unrestricted general revenue purposes”) — spendable on anything via the County’s normal budget process, including an MOU allocation to GCSD, but only as an annual/periodic *choice*, not an obligation. A permanent binding earmark without a new vote risks a Prop 218 challenge (Article XIII C requires 2/3 voter approval to dedicate a tax to a specific purpose). The only way to make the allocation legally guaranteed is a **new, dedicated TOT increase** passed as a special tax with the formula written into the ballot measure itself — otherwise, an appropriation-based MOU (revocable, periodically renewed) is the realistic near-term vehicle.

Open questions / not yet confirmed

- No CAC meeting minutes/transcript yet reviewed for Sept 8 meeting (video posted, written minutes not yet located).
- “Groveland Fire and County Engine Timeline” PDF referenced on the website is image-based/non-extractable — history of the County engine partnership not yet pulled from that source (narrative version exists in the FY26/27 budget narrative and Agency Roles sheet).

- No information yet gathered on *why* the assessment failed beyond the vote tally (the CAC's own Sept/Oct workplan item — "Fire Department Lessons Learned" — is explicitly tasked with this and hasn't been addressed in materials reviewed so far).
- Committee Reference Documents page (gcsd.org/committee-documents) is still empty/in progress per district staff.

Key source documents (for citation)

- FY2026/27 Adopted Budget (Fire Fund) — district website / uploaded PDF
- Fire Department Equipment Replacement Schedule — uploaded PDF
- Fire Department Funding & Operations page — gcsd.org, incl. Engineer's Report, ballot results, five-year funding gap graphic
- CAC Charter / Scope of Work — gcsd.org/citizen-s-advisory-committee-cac
- GCSD Fire History Timeline, Agency Roles & Responsibilities, CAL FIRE Amador Plan Explained, 3-0 Staffing Transition, GCSD vs. CAL FIRE, Proposed Committee Workplan — all posted under Aug 11, 2026 meeting materials

GCSD Fire Fund — Proposed Funding Solutions

Submitted by: Amber Wittner, Citizens' Advisory Committee member

Version: October 7, 2026

Purpose and status. This is a working document prepared by a Citizens' Advisory Committee member. It is offered solely for CAC review, consideration, and evaluation of options. It is not District staff analysis, not a position of the committee, and not a recommendation. It contains no legal advice [8].

Brown Act. The CAC is subject to the Brown Act. This document is submitted through District staff for inclusion in the public agenda packet and is not to be circulated among committee members outside a noticed meeting.

Scope. Prepared in connection with the charter's post-assessment review of future funding strategies, following the July 8, 2026 assessment result [1].

Sources and timing. This document relies on materials publicly posted as of October 7, 2026. Minutes of the September 8 meeting had not been posted at that time and were not used.

Items for committee consideration. (a) Which options warrant further evaluation at the October 13 "Evaluating Options" meeting and the December revenue-options meeting. (b) Whether to place on a future agenda a possible recommendation that the GCSD Board of Directors direct staff to request the data described under Option 3. Nothing in the companion analysis package is scheduled for October 13.

Disclosure and recusal. Eric Wittner is my spouse. He assisted me by refining my proposed analysis of transient occupancy tax (TOT) generated within the District's boundaries, developing the initial concept into the defined measures and sub-analyses described in the companion work package. The analysis could be performed by District staff, by a contractor, or by another party. For employment reasons, Mr. Wittner will recuse himself from any involvement in scoping, bidding on, or evaluating this work, should it go out to bid. I am disclosing this relationship and his role so that the committee and the public are aware of both.

Professional background and approach. My spouse and I both work in geographic information systems (GIS) professionally. I work in geospatial as a federal civil servant, and he works in the engineering and environmental services sector. We also both teach geographic information science and technology (GIST) at a community college, where spatial suitability analysis is one of our core topics. We offer this background to explain the design of the proposed analysis, not as a reason to rely on it. We are speaking as private individuals, and nothing here represents the views of our employers. The analysis was designed to be repeatable. It fixes its analysis zones in advance and states its data sources, matching rules, and measures. It is meant to produce results that County staff, District staff, or an independent party can reproduce from the same records and check independently. The goal is figures the committee and the County can verify, not figures that depend on who ran the analysis.

Use of AI assistance. I used an AI assistant (Claude, by Anthropic) to help synthesize and organize publicly available materials: the District's adopted budget, equipment replacement schedule, ballot results, Engineer's Report, committee agendas and meeting materials, and published information on Yosemite visitation and TOT. The assistant summarized these sources, drafted and restructured text, and suggested options, timelines, and wording. I directed the scope and structure, reviewed each draft, and

questioned statements across multiple rounds of revision. Revisions made during that review addressed, among other things, the status of the assessment, how ballots are weighted, which governing board each step refers to, the time estimates, and the wording of approval requirements. Figures are cited to public documents in the Notes and sources, and items not yet verified are marked as such. No confidential, taxpayer-level, or dispatch data was used. Responsibility for the content is mine.

Companion document: *Analysis of TOT, STR, and CAD Spatial Distribution within GCSD and its Expanded Service Area* (Analysis Design Work Package, Oct 1, 2026) [11]. It is a method plan; none of the analysis has been run.

Context

- **FY2026/27 budgeted deficit: -\$613,892.** Fund balance is budgeted to fall from \$844,586 to \$230,694 and to be exhausted the following year [2][4].
 - **CAL FIRE Schedule A contract ceiling.** The not-to-exceed amount rises from \$1.70M (FY26/27) to \$2.50M (FY29/30) under the five-year agreement glidepath [3]. These are contract ceilings, not forecasts of actual billing. FY25/26 projected actual spend (\$1.24M) is below that year’s ceiling (\$1.62M) [2]. The reason for the difference has not been established here and is a question for staff.
 - **Prior measures.** The benefit assessment, the only option sized to close the full gap alone, has failed twice (2019, 2026). A 2012 county-partnered parcel tax and two countywide public safety sales tax measures also failed [5].
 - **Judgment.** No option below is simultaneously fast, guaranteed, and sufficient, so the realistic path is likely a hybrid [10].
 - **Timing.** The County’s engine agreement with GCSD (License and Cost Reimbursement Agreement) is up for renewal before June 2027, an already-scheduled conversation in which Options 2 and 3 could both be raised.
-

How the options relate

Options 2, 3a, and 3b draw on the same County relationship, the same renewal window, and potentially the same evidence base. Option 3c is a long-lead state-level backstop if County talks stall. Option 3 has a full analysis plan attached (see its deep dive). Options 5 and 6 are bridges, not solutions. Option 1 depends on understanding why the last two attempts failed.

1. Revised / Second Benefit Assessment (Prop 218)

Approval needed	Majority of <i>weighted</i> assessment ballots [8]
Effort timeline	6–12+ months minimum [10]. Requires a “lessons learned” analysis first, a restructured rate or scope, a revised Engineer’s Report, re-notice, a 45-day ballot window, and a new hearing

Pros: The only mechanism sized to the full gap (~\$1.59M/yr). District already has the legal infrastructure (consultant, Engineer’s Report) to build from. Dedicated fund that cannot be diverted. **Cons:** Failed 60.50% to 39.50% with a 42.99% ballot return [1]. A third failure would likely make future attempts

politically harder. Re-running it without understanding *why* it failed risks repeating it. The burden falls entirely on local property owners.

2. County General Fund Contribution / Expanded Cost-Share

Approval needed	Board of Supervisors action. No public vote
Effort timeline	Months [10]. Could be negotiated as part of the engine-agreement renewal before June 2027

Pros: No election risk. Builds on a working precedent (the County already co-locates a staffed engine at Station 78). Policy argument that County-approved growth and countywide tourism drive call volume.

Cons: Discretionary and revocable. Does not close a \$600K+ gap unless the County commits substantially and over multiple years.

What would strengthen it: Analysis E in the TOT work package tests whether the County's current reimbursement covers the *full* cost of a response or only the *extra* cost. That finding bears on the renewal terms independent of any TOT revenue-sharing question. **To verify with the County:** whether any share of Proposition 172 (public safety sales tax) revenue can or does go to fire protection, and how that allocation is decided [9].

3. Transient Occupancy Tax (TOT) on Vacation Rentals — *deep dive*

The hypothesis

The Groveland area may generate a meaningful share of the County's lodging-tax revenue while the district carries the cost of serving the visitors who produce it. The analysis plan is designed to test that, using County-checkable records, rather than assert it. If the numbers are modest, the committee will want to know before making a request.

How the analysis is structured

The work package measures instead of inferring. It pairs revenue generated with cost absorbed:

Side	Question answered	Measures
Revenue generated	What share of unincorporated-county TOT is collected from lodging inside GCSD? What share of sales tax? Does Groveland sell far more per resident than the county norm?	M1–M3 (TOT share, dollars, trend), M13–M14 (sales tax share, sales per resident)
Cost absorbed	How many fire and medical calls involve lodging or the Highway 120 corridor? What does peak season cost versus off-season? How many calls outside the district line are unpaid?	M9–M12
Context	Lodging density, hotel versus rental mix, TOT per unit, seasonal fit with Yosemite, Yosemite-dependent share (as a range only)	M4–M8

Revenue and call figures are reported **zone by zone and never combined**: Z1 (GCSD), Z2 (Highway 120 corridor east of Groveland), Z3 (Highway 108 corridor, comparison), Z4 (rest of unincorporated county).

Z2 lodging sits outside GCSD's tax base, so its revenue is not claimed as the district's; Z2 calls support a separate cost argument.

Where the Yosemite data fits

- Yosemite was reported as the **5th most-visited national park in 2025** (4,278,413 recreation visits), behind Great Smoky Mountains, Zion, Yellowstone, and Grand Canyon [7].
- In 2019, the most recent entrance-level counts located, **Big Oak Flat (Highway 120) recorded the most vehicles of any Yosemite entrance**, about 508,000, ahead of Arch Rock (~501,000), South (~451,000), and Tioga Pass (~214,000) [7]. These are vehicle counts, not overnight guests.
- Visitor origin by entrance has not been independently established here. A Bay Area, Central Valley, and Sacramento catchment is plausible given geography but is an assumption pending data.

This establishes why the Groveland area may be a visitor destination. It is deliberately **not** the foundation of the request. Analysis A (district share of TOT) stands on its own, since a visitor in a Groveland rental pays local lodging tax and may need the local fire department whether they came for Yosemite or for Pine Mountain Lake. The Yosemite-attributable share (Analysis D) is optional and would be reported only as a range.

Effort timeline — what has to happen

Planning estimates by the author [10]. They separate hands-on analysis time, assuming one experienced GIS analyst with the data in hand, from elapsed time spent waiting on others. The waiting, not the GIS work, drives the schedule.

Step	Work	Depends on	Hands-on effort	Elapsed / waiting
1	Committee considers recommending that the GCSD Board direct staff to request the data; GCSD Board directs staff	Committee action at a noticed meeting; GCSD Board calendar	None	2–6 weeks
1	Draw the four zone boundaries; confirm where the district line falls along the corridor, which agreements commit GCSD engines to it, and which agency is responsible for each stretch	District's own data	1–2 days	A few days to confirm agreements and responsibilities
2	County request: zone list, fields, withholding rules, data-use agreement, handling commitments. Could be raised in the engine-agreement renewal conversation	Zones drawn; GCSD Board direction	1–2 days to prepare	County response unknown; plan for 4–8 weeks

Step	Work	Depends on	Hands-on effort	Elapsed / waiting
2	Request dispatch (CAD) records from GCSD and CAL FIRE	GCSD Board direction	Hours	Days to weeks to receive; runs in parallel
3	Map the registration list; tag by zone	Registration list received	1–2 days (address clean-up is the variable)	None
4	Analyses A and B (revenue, inventory)	Tagged TOT extract	1–2 days together	None
4	Analysis F (sales tax)	Sales-tax extract; Census population	1–2 days	Sales-tax data comes via the County or its consultant; timing unknown
4	Analysis E (service burden)	CAD records; lodging map	3–5 days (hand-checking calls that cannot be placed on the map is the main variable)	None
5	Analysis C (seasonality)	Extract with comparison zones	About 1 day	None
6	Analysis D (Yosemite-attributable range), optional, only if the County disputes the Yosemite link	Purchased or PML Association data	2–4 days	4+ weeks to obtain the data
7	Method note and quality check	All analyses	2–3 days	None
8	Independent certification of the final percentage (County Auditor-Controller or SCI Consulting Group)	Final figures	Certifier's time	2–4 weeks
9	Proposal and negotiation, tied to the engine-agreement renewal	Certified figures	None	Before June 2027

Hands-on total: roughly 10–15 working days for Analyses A, B, C, E, and F plus the method note, with A and B alone about two days once the extract arrives.

Realistic outlook [10]: GCSD Board direction (2–6 weeks), County response (4–8 weeks), about two to three weeks of analysis work, and certification (2–4 weeks) add up to roughly **3–5 months**, with County turnaround the largest uncertainty. Analysis E needs only District-held data and can begin right after GCSD Board direction, so early call-based results could plausibly be ready for the December 8 meeting if GCSD Board direction comes by early November.

Data handling (offered up front)

Anonymized extracts only (no operator names, addresses, APNs, or certificate numbers); withhold any zone-quarter total built from fewer than five taxpayers or dominated by one; hotel figures as zone totals only; one named responsible person; no onward sharing; no raw files in public packets; written promise

not to identify taxpayers; deletion or return at an agreed date. CAD records stay on District systems, or are scrubbed to location, call type, units, and times before leaving them. Counsel should confirm what the County may release and in what form [8].

Limits stated openly

TOT is filed quarterly, so short closures do not show. Tax drops mix fewer guests with lower rates. Airbnb remits on behalf of hosts and may arrive as a lump sum that cannot be assigned to a zone (an undercount that works against the district). Online sales go to a countywide pool. Some calls cannot be placed on a map. **The district is analyzing its own case**, so the method is published and outside certification is sought. The analysis could return a smaller or less flattering result than hoped; how that would be handled should be agreed in advance.

3a. Revenue-share of existing 12% county TOT

- **Approval:** Board of Supervisors agreement. No election.
- **Timeline:** Negotiation follows the analysis, so realistically spring 2027, aligned with the renewal [10].
- **Pros:** No new tax and no new cost to anyone. Would be backed by a County-checkable, independently certified number rather than advocacy. Pairs revenue generated with cost absorbed.
- **Cons:** Not legally guaranteed. The County treats TOT as general revenue [6] and may argue it already funds countywide services (roads, Sheriff) in the area [10]. A permanent binding earmark without a new vote risks a Prop 218 challenge, so the realistic vehicle is a periodically renewed, appropriation-based MOU, which is revocable [8].

3b. New or increased TOT dedicated to fire (special tax)

- **Approval:** Two-thirds voter supermajority, countywide ballot [8].
- **Timeline:** 6–12+ months after the County agrees to place it [10].
- **Pros:** Legally dedicated. Largely borne by visitors rather than local voters, which addresses the burden-on-property-owners objection that may have contributed to the assessment result. The analysis could supply a formula-based allocation instead of a flat ask.
- **Cons:** Two-thirds is a high bar. Fully dependent on the County. Voters elsewhere in the county may question funding a Groveland-area need unless the allocation formula is clear and independently certified.

3c. State legislation authorizing GCSD to levy its own TOT (long-lead backstop)

- **Approval:** An act of the Legislature signed by the Governor, then a two-thirds vote of voters within the district, since a special district's dedicated tax is a special tax [8].
- **Timeline** [10]: a bill would be introduced in the 2027 session, which opens in December 2026. If enacted, it would be signed in fall 2027 and take effect January 1, 2028. An election would follow, so first revenue is realistically 2028–29, well after the June 2027 point at which CAL FIRE staffing cannot be sustained without new funding.
- **Pros:** Gives GCSD its own dedicated, visitor-paid revenue source that does not depend on County budget decisions. The electorate is district voters only, and the tax falls mostly on visitors rather than property owners, which differs from the assessment that failed (how voters would respond is untested). The statute can build in a fire-only restriction, reporting, and a

sunset. The TOT analysis would supply the evidence a legislative author and committees would expect.

- **Cons:** Slowest revenue option and the most adversarial toward the County, on which Options 2 and 3a depend. The state TOT statute names cities and counties, not special districts, and a limited search found no instance of a California special district being granted TOT authority [9]. Needs a legislative author, committee hearings, and likely County and lodging-industry opposition. Would stack on the County's 12% unless structured otherwise. The District would have to administer or contract collection. Does not address the June 2027 deadline.
- **Precedent:** The Legislature does enact district-specific powers for named community services districts in the Community Services District Law, so the mechanism exists, but those examples are not TOT precedents. District counsel, the California Special Districts Association, or Legislative Counsel could confirm whether any exists.
- **Variant to consider** [10]: a bill the County supports, such as one authorizing the district to levy with County consent or a defined revenue-sharing structure. It would be slower than an agreement with the County but less adversarial than a bill the County opposes.

4. Sales Tax

Existing revenue as an argument: Sales tax is attributable to location. The state sends the County allocation data keyed to each business's permit address. Analysis F computes the Zone 1 share (M13) and sales per resident against the county average (M14), the latter being the visitor-spending signal. Limits: resident and visitor spending are mixed together, and online sales are credited to a countywide pool. How the 1% local rate is split, and what portion reaches the general fund, should be verified with the County or its sales-tax consultant [9].

New measure:

Approval needed	Majority (general tax) or two-thirds (dedicated special tax), countywide [8]
Effort timeline	6–12+ months, tied to the election calendar [10]

Pros: Broadest base, capturing visitor spending beyond lodging. Does not single out property owners or STR operators. **Cons:** Tried twice and failed [5]. Weakest track record of any option. An allocation back to the originating area would still need its own formula.

5. Fee-for-Service / Cost Recovery Expansion

Examples: out-of-district response billing (budgeted \$26,600, up 66% from projected), strike team reimbursement (\$41,384), defensible-space inspection fees, new-construction fire review fees [2].

Approval needed	GCSD Board adoption of fee schedule, as long as fees do not exceed the cost of service (Prop 26) [8]
Effort timeline	Months [10]

Pros: No election; already growing; low political risk. **Cons:** Small relative to the gap; cannot address structural staffing growth; billing for emergency response itself can create bad press.

6. Grants (State/Federal)

Approval needed	Competitive application. No local vote
Effort timeline	Ongoing and opportunistic; awards are typically one-time

Pros: No cost to residents; suited to apparatus replacement (capital). **Cons:** Not recurring, so it cannot cover an annual operating deficit. The FY26/27 budget assumes no grant reimbursements [2].

7. Renegotiate CAL FIRE Contract Terms / Staffing Timeline

Approval needed	Negotiation with CAL FIRE. No local vote
Effort timeline	Quick to ask; outcome highly uncertain [10]

Pros: Could buy time without new revenue if any flexibility exists in the glidepath. **Cons:** The 66-hour workweek and 3/0 staffing stem from a statewide labor MOU and NFPA/OSHA standards [3]. A waiver for one district appears unlikely [10], and it cuts against the District's own Master Plan finding that reduced staffing puts firefighters and the public at risk.

8. Consolidation / Annexation into a Larger Fire Agency

Approval needed	LAFCO process, feasibility study, hearings, possibly a vote
Effort timeline	2–5 years [10]

Pros: Possible economies of scale; broader tax base. **Cons:** Slowest option; no guaranteed savings [10]; conflicts with local control as a stated community value.

Quick-read comparison

Solution	Approval needed	Timeline	Guaranteed revenue?	Closes the gap alone?
1. Revised benefit assessment	Property-owner ballot (majority, weighted)	6–12+ mo	Yes	Yes
2. County cost-share	No public vote; County Board of Supervisors decision	Months; renewal before Jun 2027	No	Partial
3a. TOT revenue-share	No public vote; County Board of Supervisors decision	~3–5 mo to a certified figure, then negotiation	No	Partial
3b. TOT dedicated increase	Public vote (2/3)	6–12+ mo after County agrees	Yes	Partial–Yes
3c. State legislation for district TOT	Act of Legislature and Governor, then 2/3 vote of district voters	Enactment ~fall 2027, then election; first revenue ~2028–29	Yes	Partial–Yes
4. Sales tax (new measure)	Public vote (majority or 2/3)	6–12+ mo	Depends	Partial–Yes

Solution	Approval needed	Timeline	Guaranteed revenue?	Closes the gap alone?
5. Fee-for-service	No public vote; GCSD Board decision	Months	Yes (small)	No
6. Grants	No vote; competitive award	Ongoing	No	No (capital only)
7. Contract renegotiation	No vote; negotiation with CAL FIRE	Weeks–months	N/A	Unlikely
8. Consolidation	LAFCO process; possible public vote	2–5 yrs	N/A	Structural

“No public vote” means no election or ballot of voters or property owners is required; the named body must still decide at a noticed public meeting. Timelines and the “closes the gap alone” ratings are the author’s assessment [10].

Possible sequencing (for committee consideration)

1. **October–November:** Committee considers whether to recommend that the GCSD Board direct staff to submit the data request (with the handling commitments) and begin the District-held call analysis.
 2. **December 8 (revenue options):** Present the method and any early results from the call analysis.
 3. **Winter:** Receive County extracts, run the revenue analyses, obtain independent certification.
 4. **Before June 2027:** Negotiate the engine-agreement renewal, potentially bundling the cost-basis finding (Option 2) and a certified TOT share (Option 3a).
 5. **In parallel:** Decide whether to scope a legislative track (Option 3c) as a backstop if County talks stall. Grow fees and grants as a bridge, and complete the “lessons learned” work that any decision on a third assessment (Option 1) or a dedicated TOT measure (Option 3b) would need.
-

Notes and sources

[1] **Ballot result (July 8, 2026).** District website, Fire Department Funding and Operations page. Yes: 633 ballots, \$281,722.08 weighted, 39.50%. No: 882 ballots, \$431,453.87 weighted, 60.50%. 1,527 ballots returned of 3,552 mailed (42.99%).

[2] **Budget figures.** FY2026/27 Adopted Budget, Fire Fund (summary p. 8; comprehensive fund summary p. 9; revenue and expenditure detail pp. 10–19). Fee and reimbursement lines: out-of-district expense refunds \$26,600 (from \$16,000 projected), StrikeTeam-EngineEquip revenue \$41,384.

[3] **Contract glidepath.** *3-0 Staffing Transition* document, Aug 11, 2026 meeting materials. Not-to-exceed amounts: FY25/26 \$1,615,147; FY26/27 \$1,695,905; FY27/28 \$1,955,343; FY28/29 \$2,214,782; FY29/30 \$2,504,955.

[4] **Deficit baseline.** The FY26/27 deficit (-\$613,892) is measured against the adopted FY26/27 budget. For FY25/26, the adopted deficit was -\$724,487 but the projected deficit is -\$212,634, with projected ending fund balance of \$844,586 versus \$332,733 adopted. Most of the difference is lower-than-budgeted Schedule A spending (\$1,242,068 projected versus \$1,615,147 adopted) [2]. The FY26/27

budget includes no grant revenue and minimal capital outlay (\$375), so the deficit does not include apparatus replacement.

[5] **Prior measures.** GCSD Fire History Timeline (Aug 11, 2026 meeting materials) for the 2012 parcel tax and 2019 assessment; FY26/27 budget narrative (p. 6) for the two countywide public safety sales tax measures. Dates and ballot types should be confirmed against the Timeline.

[6] **County TOT.** 12% on lodging in the unincorporated county, raised from 10% by the 2020 Measure Q, a general tax. Source: Tuolumne County Treasurer-Tax Collector TOT page and Measure Q ballot materials; to be confirmed before submission.

[7] **Yosemite visitation.** National Park Service Annual Park Ranking Report (2025 visitation) and NPS entrance vehicle-count statistics (2019). Figures were gathered through web search results and should be checked against NPS Visitor Use Statistics before submission. Vehicle counts are not overnight guest counts.

[8] **Legal characterizations are not legal advice.** District counsel should confirm: the two-thirds threshold for special taxes and whether any alternative route applies; the Prop 218 / Article XIII C risk of earmarking a general tax without a vote; whether any statute allows a special district to levy a TOT and, if the Legislature authorized it, that the tax would be a special tax requiring a two-thirds vote of district voters; the Prop 26 cost-of-service exemption for fees; and what TOT and related records the County may release, and in what form.

[9] **Unverified.** Proposition 172 eligibility for fire protection and the County's allocation process; the split of the 1% local sales tax and the share reaching the County general fund; any precedent for a special district being granted TOT authority by statute (a limited search found none).

[10] **Author's assessment.** Durations, "closes the gap alone" ratings, anticipated County objections, and the likelihood assessments for Options 7 and 8 are the author's judgment. They are not sourced and have not been discussed with the County, CAL FIRE, or LAFCO.

[11] **TOT work package.** *Analysis of TOT, STR, and CAD Spatial Distribution within GCSD and its Expanded Service Area* (Oct 1, 2026). A method specification; no analysis has been performed. Author: Eric Wittner, the submitter's spouse; see the disclosure and recusal statement above.

Analysis Design of TOT, STR, and CAD Spatial Distribution within GCSD and its Expanded Service Area

Oct 1, 2026 · Eric Wittner

Executive summary

Groveland Community Services District (GCSD) runs the local fire department, and that department is running out of money. The fire assessment put to property owners in July 2026 failed. One option now before the Citizens' Advisory Committee is to ask Tuolumne County to share some of the tourism tax revenue that the Groveland area generates. To make that request credibly, the committee needs numbers the County can check for itself — not a story about Yosemite traffic.

This document describes how to produce those numbers. It is a plan, not a result. None of the analysis has been done yet.

What the analysis will show

- How much of the County's hotel and vacation-rental tax (called transient occupancy tax, or TOT) is collected from lodging inside GCSD.
- How much of the County's sales tax comes from businesses inside GCSD, and whether Groveland sells far more than its small population could explain — the difference being visitor spending.
- How many of the fire department's emergency calls involve vacation rentals, lodging, or the Highway 120 route to Yosemite, including calls outside the district line that GCSD answers anyway.
- Whether Groveland's lodging business rises and falls with Yosemite's visitor season.

Why these fit together

The first two show revenue the district generates for the County. The third shows cost the district absorbs serving the visitors who generate it. Today the County keeps the revenue and the district carries the cost. Putting both numbers side by side is the core of the argument.

How it works, in plain terms

The County already holds the tax records, and every hotel, vacation rental and business has an address. The method is to put those addresses on a map, draw the district boundary and a few other comparison areas, and add up what falls inside each. The same approach works for emergency calls, which also have addresses. No taxpayer names or individual amounts are needed — only totals by area. The County can keep the identifying details and release only the totals.

What it will not do

It will not produce a precise figure for how much of Groveland's tourism is caused by Yosemite specifically, as opposed to Pine Mountain Lake or the area generally. That question can only be answered with an estimated range, and the document says so plainly.

What happens next

The committee cannot request this data itself. The first step is a recommendation to the GCSD Board to direct staff to make the request, with the data-handling protections described here offered up front.

Purpose and structure

This document specifies five things: how much of Tuolumne County’s transient occupancy tax (TOT) and local sales tax is generated inside Groveland Community Services District (GCSD) boundaries; how the county’s short-term rentals (STRs — vacation rentals of under 30 days, such as Airbnb and VRBO listings) are distributed relative to that boundary; where computer-aided dispatch (CAD) records — the fire department’s incident log — show district resources are actually sent; and how much emergency-service burden the visitor population creates. It is a method specification, not a completed analysis. Nothing here is scheduled for the October 13 meeting.

The end result is a percentage that County finance staff and counsel can reproduce from their own records, paired with a figure for what visitor-related emergency calls cost the district. Together these support the revenue-sharing options named in the committee’s December workplan.

Throughout, “unincorporated county” means the parts of Tuolumne County outside the City of Sonora — the only area where the County collects these taxes directly. The document is ordered as measures, analysis zones, required data, the six analyses, sequencing, and limitations. Each analysis gives a plain-language description, the method, and the measures it produces.

Measures

Fourteen measures. M1 and M9 together form the core finding: tax revenue generated inside the district, set against emergency-service cost absorbed by it.

- **M1** — Share of unincorporated-county TOT collected inside the district, as a percentage.
- **M2** — The same figure in dollars.
- **M3** — Whether that share holds steady across three to five years.
- **M4** — How many registered lodging properties each zone holds, and how densely, adjusted for land area and housing stock.
- **M5** — How much of the district’s lodging tax comes from hotels and lodges versus vacation rentals.
- **M6** — TOT earned per lodging unit inside the district, compared with the rest of the county.
- **M7** — How much of the district’s lodging revenue depends on Yosemite, as an estimated range.
- **M8** — How closely each zone’s lodging revenue follows Yosemite’s visitor season.
- **M9** — Share of emergency calls at vacation rentals and lodging, by zone and call type.
- **M10** — Share of emergency calls on the Highway 120 corridor.
- **M11** — How many more calls, crew-hours and dollars the peak visitor months than the off-season.
- **M12** — Calls answered outside the district line, split by whether GCSD was paid for them.
- **M13** — Share of unincorporated-county sales tax collected inside the district, as a percentage.
- **M14** — Sales per resident inside the district compared with the county average — a standard measure of how much spending comes from outside the local population.

Analysis zones

Every analysis divides the county into the same four areas, fixed before any data is requested. Adding an area later means asking the County for the data a second time.

Zone 2 is kept separate from Zone 1 because the stretch of Highway 120 east of Groveland holds several large lodges that sit outside the district line but still draw on the district's fire department.

Zone	Area
Z1	GCSD itself — Groveland, Big Oak Flat, Pine Mountain Lake (PML)
Z2	Highway 120 corridor — from Big Oak Flat east to the Yosemite gate, including Evergreen Road and Rush Creek
Z3	Highway 108 corridor — Twain Harte, Pinecrest, Cold Springs; comparison area with mountain tourism, including a winter ski season, but no Yosemite entrance.
Z4	Everything else in the unincorporated county

Zones 1 and 2 make different points. Zone 1 shows revenue the district generates and gets no share of. Zone 2 shows cost the district absorbs from lodging it has no claim on at all, since those properties are outside its tax base entirely.

Three things need confirming. The fire department's own call records answer the second directly: the log shows where engines actually went, whatever the paper agreements say.

1. Exactly where the GCSD boundary falls along the corridor, and which lodges are inside versus outside it.
2. Whether any agreements commit GCSD engines to corridor calls, and on what terms.
3. Which agency is primarily responsible for each stretch of the corridor — CAL FIRE, the Forest Service, or the County.

Zone 2 stays in the analysis either way. If GCSD does not respond there, the zone still counts toward the county total and shows how much lodging revenue the corridor produces. If GCSD does respond there, it supports a separate cost argument.

Revenue and call figures are reported zone by zone and never combined. Adding Zone 2 revenue to Zone 1 would overstate the district's own tax base; counting Zone 2 calls while citing only Zone 1 revenue would be the kind of mismatch County counsel would seize on.

Required data

If the County is willing to share anonymized data directly with the committee or one of its members, that is the fastest route and is tried first.

If the County will only release records to another public agency, GCSD takes that role. The District can sign a data-use agreement and hold the records; if the County insists, the sensitive files stay on District computers and the analysis is done there. An advisory committee cannot hold records in its own name.

Input	Who holds it	How it is obtained
Vacation-rental registration list	County permitting	Agency request
TOT by zone and quarter	County Treasurer-Tax Collector	Anonymized extract

Input	Who holds it	How it is obtained
Sales tax by zone and quarter	State tax agency (CDTFA), via the County or its consultant	Anonymized extract
GCSD boundary	GCSD	Already held
Property and housing counts	County Assessor	Public record
Resident population by zone	US Census	Public record
Emergency call records (CAD)	GCSD, CAL FIRE	Separate request, run in parallel
Yosemite visitor counts	National Park Service	Published
Vacation-rental occupancy data	AirDNA, Key Data	Purchased
Pine Mountain Lake rental records	PML Association	Direct request

The County's TOT records live in a property-tax system called Manatron, now sold as Aumentum (originally Manatron, bought by Thomson Reuters in 2011, now owned by Aumentum Technologies under Harris). Lodging operators file their returns through its web portal at mptsweb.com. The County also uses a separate system, OpenGov, for budgeting, permitting and purchasing — but not for TOT. Either system can produce the extract described below. The request should name the system so County staff look in the right place.

Anonymization of the TOT extract

Field	Included
Record number	Yes — a made-up number that stays the same each quarter, so trends can be tracked
Zone	Yes
Quarter and year	Yes
Tax paid	Yes
Property type (hotel or vacation rental)	Yes
Operator name	No
Address	No
Assessor's parcel number (APN)	No
Certificate or business ID number	No

The record number must stay the same from one quarter to the next so the time series holds together, but it must not be anything that could be traced back to a specific operator.

Withholding rules

Removing names does not by itself protect a taxpayer. Each zone holds many vacation rentals, so totals for those are safe to publish. The risk is with hotels and lodges: a zone may contain only a handful, and a hotel subtotal for one zone and quarter, set against the number of rooms each is known to have, would reveal roughly what each one paid. Two standard rules prevent that, and both are offered in the request rather than waiting for the County to raise the concern.

Rule	What it does
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Rule	What it does
Minimum count	Withhold any zone-and-quarter total built from fewer than five taxpayers
Dominance	Withhold any total where one taxpayer accounts for most of it

Zone 2 is the most likely to hit both rules, since its lodging is mostly a few large properties. Where a total is withheld, the number of taxpayers is reported without the dollar figure.

Hotel and lodge figures are requested as zone totals, not property by property, since individual amounts flagged as “hotel” would identify the property on sight. Vacation rentals are numerous enough that property-level records are safe.

GCSD supplies the County with a list matching each of the County’s own record numbers to a zone, so County staff can tag their records without releasing any addresses. Four zones is about the limit before the withholding rules start blanking out too many totals. If the County cannot apply a custom list, the fallback is ZIP code, which is almost certainly already in their records. ZIP 95321 is a fair match for Zone 1 but cannot separate out Zone 2, and that limitation is stated wherever ZIP-based figures are used.

Two questions go to the Treasurer-Tax Collector before the request is finalized. First: Airbnb collects and pays TOT on behalf of its hosts, rather than each host paying separately. Does that payment arrive with property-by-property detail, or as one lump sum? If it is a lump sum, that revenue cannot be assigned to any zone, and the Zone 1 and Zone 2 totals are both undercounted by whatever share of local rentals book through Airbnb. That undercount works against the district, and it is better to state it in the method than have a reviewer find it. Second: do the tax records distinguish hotels from vacation rentals? M5 depends on that, and the registration list may be the only place it is recorded.

Analyzing calls outside the district line also requires the terms of any agreements that commit GCSD engines to the corridor, and the cost basis the County uses in its engine agreement with GCSD. Whether that reimbursement covers the full cost of a response or only the extra cost is a separate finding that bears on renewing the agreement before June 2027, apart from the revenue-sharing question.

CAD data handling

Emergency call records are sensitive in a different way than tax data: the addresses are often private homes, medical calls can include patient details, and the written notes can name victims or callers. Two paths are available.

If the call records stay on District computers and District staff do the analysis, this is ordinary internal use, already covered by the rules the fire department works under — medical privacy law for patient details, and public-records exemptions for open matters. No further scrubbing is needed.

If any of it leaves the District — to a committee member or an outside analyst — it is scrubbed first: street addresses reduced to the property’s center point or the zone, patient and caller names removed, and the written description replaced with a standard call-type code. Analysis E needs only the location, the call type, which units responded, and when — not the notes, the patient, or the people involved.

Handling commitments

These are offered to the County with the request:

- One named person responsible for the data.
- No passing it on, and no attaching the raw files to a public meeting packet.

- Anything published uses the same withholding rules as the extract.
- A written promise not to try to identify individual taxpayers.
- The data is deleted or returned at an agreed date, confirmed in writing.

Analysis A — District share of county TOT

Every hotel, motel and vacation rental in the unincorporated county pays a 12% tax on what guests are charged. This analysis works out how much of that tax comes from lodging inside the GCSD boundary. The method is a map overlay: place every registered lodging property on the map, assign it to a zone, then total the tax each zone paid.

Method

Inputs are the vacation-rental registration list, the County's TOT payment records, and the GCSD boundary.

1. Convert every registered lodging address in the unincorporated county to a point on the map. Where an address is ambiguous, use the center of the property parcel instead.
2. Overlay those points on the four zones, tagging each property Z1 through Z4.
3. Send the County a list matching its own record numbers to zones, so staff can tag the tax records without releasing addresses.
4. Receive the anonymized extract described under Required data.
5. Total the TOT by zone and quarter. M1 is the Zone 1 total divided by the unincorporated-county total; M2 is the Zone 1 total in dollars.
6. Repeat for the most recent three to five fiscal years to produce M3.

Two choices change the answer materially and are stated wherever the figure is quoted. The comparison is against the unincorporated county only — the same tax base Measure Q covers — and leaves out the City of Sonora. The headline figure is for the most recent complete fiscal year, with a three-year average shown alongside to confirm it is not a one-off.

Measures produced

Measure	Output
M1	District share of unincorporated-county TOT, as a percentage
M2	The same, in dollars
M3	The share for each of the last three to five years

A short method note accompanies the figures, naming the data sources, which version of the boundary was used, how the matching was done, and the date range — enough for County staff to reproduce the number themselves.

Analysis B — Inventory, density, and lodging mix

This analysis counts the lodging properties rather than the dollars: how many vacation rentals sit inside the district compared with the rest of the county, how tightly packed they are, how much of the district's lodging tax comes from a few hotels versus many rental homes, and whether a typical Groveland rental earns more than a typical rental elsewhere in the county.

Method

Inputs are the zone-tagged registration list from Analysis A, property and housing counts from the County Assessor, and the anonymized TOT extract.

1. Count registered lodging properties in each zone, split into hotels and vacation rentals where the registration list records the difference (M4, M5).
2. Adjust each zone's count for its land area and number of homes, so a large sparse zone and a small dense one can be compared fairly (M4).
3. Divide Zone 1 TOT by the number of registered lodging units in Zone 1, and do the same for Zone 4 (M6).
4. Express M5 as the share of Zone 1 TOT that comes from hotels versus vacation rentals.

This analysis serves two further purposes. It is the fallback if the County withholds dollar figures on confidentiality grounds — a count of properties is far less sensitive than how much each paid, and is likely to be released where Analysis A stalls. It also shows how serious the confidentiality problem is for Analysis A: if the hotel share is concentrated in a few properties, those figures cannot be released individually and must be totaled first.

Measures produced

Measure	Output
M4	Lodging count and density per zone
M5	Hotel versus vacation-rental share of Zone 1 TOT
M6	TOT per lodging unit, Zone 1 against the rest of the county

Analysis C — Seasonality profile

Lodging revenue rises and falls through the year everywhere. This analysis compares the shape of that yearly pattern in Groveland against tourist areas of the county that have no Yosemite entrance. If Groveland's pattern follows the park's visitor season more closely than the Highway 108 area does, that is evidence Groveland's lodging depends on the park.

Method

Inputs are the zone-tagged TOT extract and the National Park Service's monthly visitor counts for Yosemite.

1. Zone 1 is the area under study, Zone 3 is the main comparison, and Zone 4 is a second comparison.
2. Chart quarterly TOT for each zone over three to five years, scaled to each zone's own average so a big zone and a small one can be plotted on the same chart.
3. Lay monthly Yosemite visitor counts over the top and measure how closely each zone's pattern moves with the park's.

Zone 3 does not share Yosemite's season. Highway 108 has its own winter peak from snow play and the ski area at Dodge Ridge, as well as a summer lake season at Pinecrest, so its yearly pattern would differ from Groveland's even if Groveland's lodging had nothing to do with Yosemite. Zone 3 is therefore read as a description of a different kind of mountain tourism, not as a test the park link must pass. To make

the comparison fairer, report summer months (for example May through September) separately from winter, and add a second comparison from Zone 4 where one exists that peaks in summer without a park entrance.

This analysis needs no park-closure dates, no assumptions about cause, and no data beyond what Analysis A already requests. A seasonal match is a weaker claim than Analysis D makes, but a sturdier one — it rests on a pattern anyone can see rather than on an estimate of what would have happened otherwise.

Measures produced

Measure	Output
M8	A seasonal chart per zone with Yosemite visits overlaid, and a score for how closely each zone tracks the park

Analysis D — Yosemite-attributable share

Some visitors staying in Groveland are on their way to Yosemite; others came for Pine Mountain Lake or the area itself and would have come regardless. This analysis tries to separate the two by looking at periods when the park was closed. The catch is that the things that close Yosemite — fire, smoke, flood, heavy snow — also keep people away from Groveland generally, so simply comparing before and after a closure mixes the two effects together. The fix is to compare Groveland’s drop against the drop in a non-Yosemite tourist area of the same county during the same event. Whatever extra drop Groveland shows is the part that depends on the park.

The result is a range, not a single figure. The complicating factors below cannot be fully removed with the data available, and the finding should be presented as a direction — Groveland’s lodging revenue is clearly more sensitive to Yosemite closures than comparable non-Yosemite lodging in the county — rather than as a specific percentage to be defended.

Method

The approach is a before-and-after comparison run on two areas at once, so that whatever affected both can be subtracted out. Zone 1 is the area under study; Zone 3 is the comparison, chosen because it is mountain tourism in the same county, in the same tax records, exposed to the same regional smoke and economic conditions, but with no Yosemite entrance. The estimate is the change in Zone 1 revenue across a closure, minus the change in Zone 3 across the same closure, measured against the same period in a normal year.

Possible closure periods, and the problem with each:

Event	Dates	Problem
COVID closure	Mar–Jun 2020	Only closure long enough to show in quarterly data, but rural vacation-rental demand rose everywhere that year
Ferguson Fire	Jul 25–Aug 14, 2018	Highway 120 stayed open; shorter than one tax quarter
Snowmelt flooding	Late Apr 2023	Roads degraded across the whole region; only one to two weeks
Rim Fire	Aug–Sep 2013	Closed Highway 120 but directly threatened Pine Mountain Lake too

1. Confirm the exact dates of each closure and which roads were affected, from National Park Service records rather than news reports.

2. Get revenue data for both zones at the finest time resolution available. County TOT is filed quarterly, so every fire and flood closure is shorter than one reporting period and will not show up in County data alone. Monthly or daily figures require commercial vacation-rental data, and the Pine Mountain Lake Association's own rental records are the most direct source for Zone 1.
3. For each usable closure, compute the Zone 1 change minus the Zone 3 change, and the same figure for the matching period in the nearest normal year.
4. Report the result as a range across all closures, with each closure's complicating factors named.

Two cautions apply. First, TOT is 12% of what guests pay, so a drop in tax mixes together fewer guests and lower nightly rates — operators cut prices to fill rooms during a closure, so the dollar drop overstates the drop in visitors. Where the question is how many people came, nights booked or occupancy rate is the right measure. Second, no closure since vacation-rental records began cut off Yosemite without also affecting Groveland, which is why this analysis can only produce a range.

Measures produced

Measure	Output
M7	An estimated range for how much of Zone 1 lodging revenue depends on Yosemite, with each closure's estimate, its complicating factors, and the data used

Analysis E — Service burden from the visitor population

The analyses above measure revenue the visitors generate. This one measures what it costs to serve them. Every fire and medical call has an address. Mapping those addresses shows how many calls happen at vacation rentals and lodging, and how many happen along Highway 120. Comparing call volume in the busy visitor months against the quiet months turns that into a seasonal cost.

Where the revenue analyses show the district generates County tax income, this one shows the district absorbs a cost created by countywide tourism. For a fire-funding request, the second point is the more direct, because it shows need rather than entitlement.

Method

Inputs are the GCSD and CAL FIRE dispatch records, the mapped lodging properties from Analysis A, the Highway 120 road line, and the zone boundaries. The dispatch export must include the location of each call, which units responded, and the time stamps. Knowing which units responded is what separates "a call happened in Zone 2" from "GCSD sent an engine to Zone 2." Time stamps allow crew-hours to be counted, which matters more than a simple call count when the corridor involves long drives.

1. Request dispatch records covering three to five years.
2. Place each call on the map, tag it by zone (Z1, Z2, or outside both), and check it against the lodging-property map to find the share of calls at vacation rentals and lodging in each zone (M9).
3. Draw a band along Highway 120 through Zones 1 and 2 and count the calls inside it. This captures road incidents — crashes, roadside fire starts — that a property-based count misses entirely (M10).
4. Separate Zone 2 and other out-of-district calls by whether GCSD was reimbursed — paid mutual aid and strike-team deployments versus unpaid responses. Then compare monthly call volume in peak visitor months against the off-season, and apply the district's cost per call from the adopted budget to put the difference in dollars (M11, M12).

Three notes. The location in dispatch records is often the address the caller gave, not a verified position, so some records will need checking by hand, and the share that could be placed on the map is reported alongside the results. And a medical call at a vacation rental is clearly visitor-related in a way a structure fire at the same address may not be, so results are broken out by call type rather than treating every call the same. And peak season is defined from the data, not assumed to be summer. Winter brings its own call pattern on the corridor, so the peak months are chosen from the highest-volume months of calls and TOT, and the results show them alongside the off-season.

Measures produced

Measure	Output
M9	Share of calls at lodging properties, by zone and call type
M10	Share of calls on the Highway 120 corridor across Zones 1 and 2
M11	Extra calls, crew-hours and dollars in peak season versus off-season
M12	Out-of-district calls, split by paid and unpaid

Analysis F — District share of county sales tax

Every retail sale in the unincorporated county carries a 1% local sales tax that goes to the County general fund, credited to the location where the sale happened. This analysis works out how much of that total comes from businesses inside the district, and whether Groveland’s businesses sell far more than its small resident population could account for — the excess being money brought in from outside.

Sales tax differs from TOT in one way that shapes how the result is used: it mixes resident and visitor spending together. A resident buying groceries and a tourist filling a gas tank land in the same number. So the zone share says what Groveland delivers to the County, not what tourism delivers. The second measure — sales per resident compared with the county average — is the tourism signal: a town that sells far more per resident than the norm is capturing spending from people who do not live there.

Method

Inputs are the quarterly sales-tax allocation data the state tax agency (CDTFA) sends the County, which is keyed to each business’s permit address; the zone boundaries; and resident population by zone from the Census. If the County uses a sales-tax consultant — most California counties use a firm called HdL for this — that consultant already produces area-by-area reports under the state’s tax-confidentiality rules, and the request goes through them rather than to the state directly.

1. Assign each business’s permit address to a zone, using the same list supplied for TOT.
2. Receive an anonymized extract with zone, quarter, tax amount, and business category, under the same withholding rules.
3. M13 is the Zone 1 total divided by the unincorporated-county total.
4. M14 is Zone 1 sales tax per resident divided by the unincorporated-county figure per resident, overall and by category. Fuel and restaurants lean toward visitors; grocery and general merchandise lean toward residents.

Online purchases are credited to a countywide pool rather than to the place of sale, so that share cannot be assigned to any zone and every zone is undercounted by the same amount. Zone 2 adds little here, since the corridor has few shops; this is mainly a Zone 1 finding.

Measures produced

Measure	Output
M13	Zone 1 share of unincorporated-county sales tax
M14	Sales per resident, Zone 1 against the county average, overall and by category

Sequencing and dependencies

Everything hinges on one decision — whether the County will tag its tax records using a zone list GCSD supplies — and one piece of work, mapping the lodging registration list, which four of the six analyses depend on.

Three constraints shape the order of work.

All four zones go into the first County request. Analyses C and D both need the comparison zones. Including them now costs nothing; adding them later means a second request and a second round of County staff time.

The dispatch-records track runs on its own. Analysis E uses different data from a different source and starts at the same time as the tax request rather than waiting behind it, so a slow or partial answer from the County does not hold it up.

Analysis D is optional. It needs finer-than-quarterly data the County does not hold, which means buying commercial vacation-rental data or obtaining Pine Mountain Lake Association records. It is a second phase, taken up only if the County argues that Groveland’s visitors are not really Yosemite visitors, and it is not needed to present Analysis A.

Step	Work	Needs first
1	Committee recommends the Board direct staff to request data	Committee vote
1	Draw the four zone boundaries	GCSD’s own data
2	County request: zone list, fields, withholding rules, data-use agreement	Zones drawn
2	Dispatch-records request to GCSD and CAL FIRE	Board direction
3	Map the registration list and tag by zone	Registration list received
4	Analyses A and B	Tagged TOT extract
4	Analysis E	Dispatch records; lodging map
4	Analysis F	Sales-tax extract
5	Analysis C	Extract with comparison zones
6	Analysis D, if needed	Finer-than-quarterly data

The County’s agreement to station an engine at GCSD’s firehouse comes up for renewal before June 2027, so District and County staff already have a reason to be talking. Raising the data request in that conversation is likely to go faster and more smoothly than a cold approach.

Known limitations

Each limitation below is stated openly in the final presentation rather than left for County counsel to raise.

Limitation	How it is handled
TOT is only filed quarterly	Say so, and name the finer-grained source used instead
Park closures also hurt Groveland	Present M7 as a range or a direction, not a figure
Tax drop mixes fewer guests with lower rates	Use nights booked where the question is visitor numbers
ZIP code is a rough stand-in for the boundary	Measure the mismatch; note Zone 2 cannot be separated
Some totals withheld for confidentiality	Report which rules applied and which totals were affected
Online sales go to a county pool	State the share that cannot be placed
Some calls could not be placed on the map	Report the share that could, alongside results
The district is analyzing its own case	Publish the data and method; seek outside certification
Highway 108 has a winter tourist season of its own	Report Zone 3 as a description, split summer and winter months, and do not read a weak match with the park as evidence against the link.

On the last point: the County Auditor-Controller, or SCI Consulting Group — the firm that prepared the Engineer’s Report and is known to both sides — could certify the final percentage. Checking someone else’s figure is a much smaller job than producing it, and it turns a committee number into a verified one.

Analysis A stands on its own without Analysis D. A visitor in a Groveland vacation rental pays local lodging tax and may need the local fire department whether they came for Yosemite or for Pine Mountain Lake. Analysis D answers a narrower question and exists to answer one specific objection. Claiming more precision for it than the data supports would put the stronger finding at risk by association.