

# Groveland Community Services District

## Fire Protection and Emergency Response Services Assessment

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*April 8, 2026*



# TODAY'S AGENDA



Why Groveland Needs a Fire Assessment

The Funding Gap: Revenue vs. Rising Costs

What the Assessment Funds

How the Rate Was Determined

The Proposed Assessment Rate

Accountability and Board Oversight

Proposition 218 Process and Next Steps

# CAL FIRE Partnership



## Schedule A Contract

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- A cooperative fire protection agreement between Groveland CSD and CAL FIRE.
- CAL FIRE provides all operational firefighting personnel to staff Station 78.
- The District owns and maintains the station, apparatus, and equipment.



## Staffing Models

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- Current 2/0 model: one Captain and one Engineer on each response
- 3/0 model: Captain, Engineer, and Firefighter: consistent with NFPA 1710 recommendations and CAL FIRE's updated 66-hour work week model adopted November 1, 2024.



## Dedicated to Groveland

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- GCSD's engine is the only apparatus dedicated specifically to the Groveland community.
- CAL FIRE resources at Merrell Road prioritize the State's wildland mission. Without this contract, Groveland has no guaranteed fire coverage.

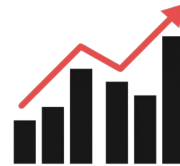
# District Challenges



## Staffing Must Increase

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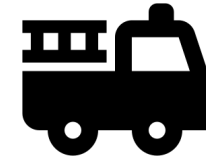
Current 2/0 staffing falls below NFPA 1710 minimums and CAL FIRE's updated contract requirements. The District adopted a 3/0 staffing transition in November 2024. Without dedicated funding, the CAL FIRE contract cannot be sustained.



## Rising Costs, Fixed Revenue

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The CAL FIRE Schedule A contract grows in cost each year. Property tax revenue is constrained by Proposition 13 -growing at roughly 3 percent annually. That gap widens every single year without a dedicated revenue source.



## No Equipment Replacement Fund

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The newest engine in the fleet is approximately 17 years old. A replacement costs approximately \$1.3 million with up to a 3-year delivery lead time. The District has no dedicated, systematic funding for fleet replacement.

# Proposition 218 Introduction



- Sponsored by the Howard Jarvis Taxpayers Association
- Approved in 1996
- Proposition 218 is a California constitutional requirement ensuring fees/assessments are fair, equitable, and subject to property owner approval
- **Benefit Assessment....NOT A TAX**
  - Property Owners vote on the proposed assessments... not registered voters
  - The 'votes' are based on the proposed assessment amount
  - Simple majority of weighted votes in favor.
  - **All assessment funds must be deposited into a separate account and can only be used for its balloted purpose.**



**Howard Jarvis  
Taxpayers  
Association**  
*established in 1978*

# Proposition 218 – Assessment Engineering



## Identify Improvements & Services to be Funded by the Assessment

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District leadership and CAL FIRE staff reviewed current and projected Schedule A costs, including the 3/0 staffing transition timeline and cost escalation built into the signed contract.



## Fiscal Analysis

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District staff and SCI Consulting modeled projected costs and revenues over 15 years, confirming a structural funding gap that cannot be closed by property taxes alone.



## Engineer's Report

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A Licensed Civil Engineer prepared the Engineer's Report, establishing the legal basis for the proposed assessment, separating general and special benefits, and calculating the rate methodology in compliance with California law.



## Establishes a Proposed Rate for the upcoming Fiscal Year

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The proposed rate of \$475.64 per Effective Single-Family Equivalent for FY 2026-27 is the minimum necessary to fund identified service needs after accounting for all other revenue sources.

# The Funding Gap: Revenue vs. Rising Costs



**+16%**

Revenue growth  
FY 25/26 to FY 30/31

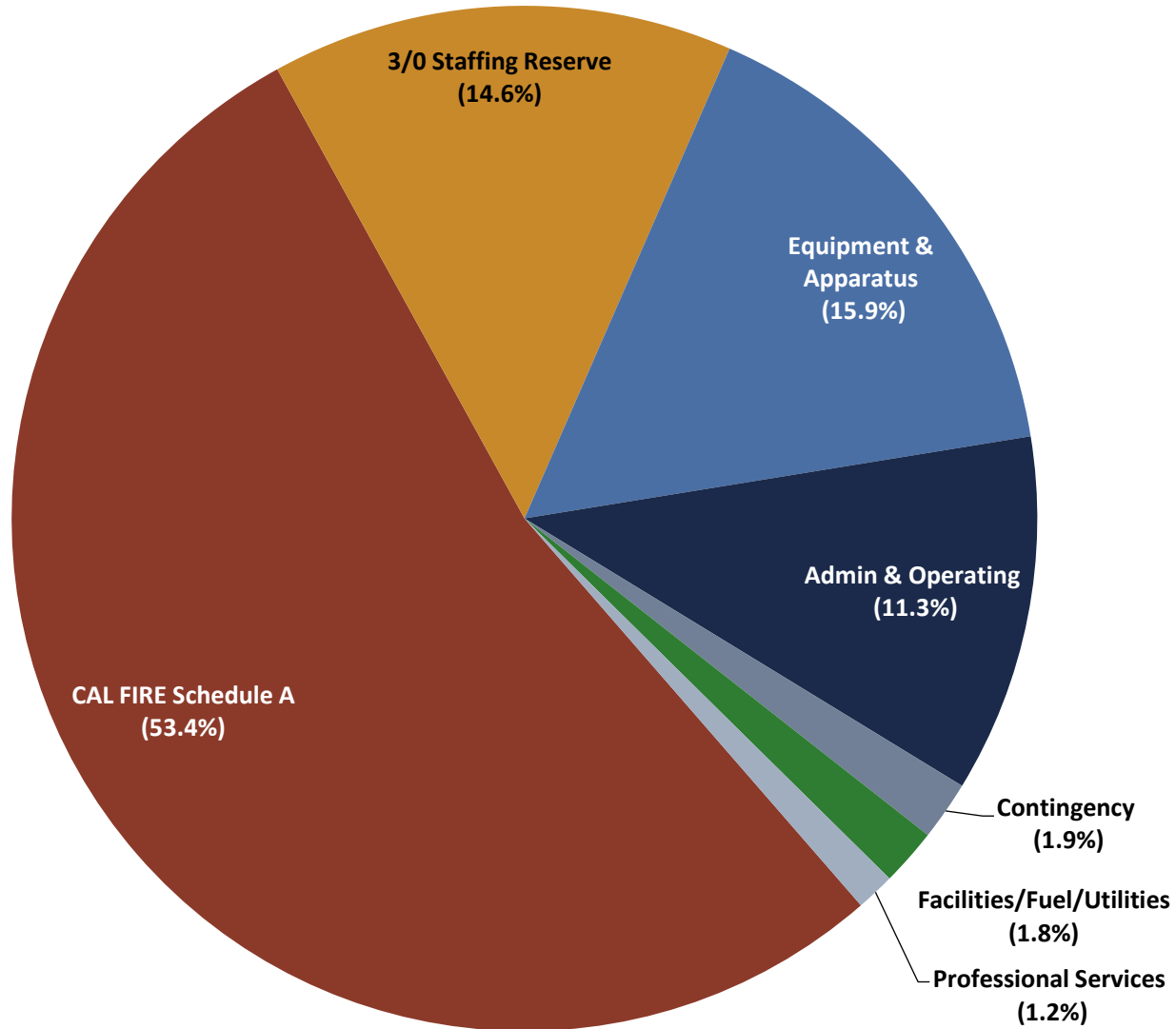
**+65%**

Expense growth  
FY 25/26 to FY 30/31

**\$2.0M+**

Annual funding gap  
by FY 30/31 (rounded)

# FY 2026-27 Budget Breakdown

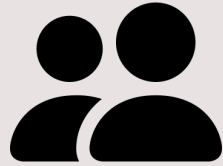


Groveland Community Services District Estimate of Costs Fiscal Year 2026-27	
Budget Item	Amount
<b>Service, Apparatus and Equipment Needs</b>	
CAL FIRE Schedule A Contract (3/0 Staffing)	\$1,695,905
Equipment and Apparatus Maintenance/Replacement	\$504,699
Professional Services (Legal, Audit, Engineer, Studies)	\$38,686
Facilities Maintenance, Fuel and Utilities	\$57,118
Administrative and Operating Costs	\$358,822
Reserve for 3/0 Firefighter Staffing	\$462,444
Contingency/Reserve	\$59,200
<b>Total Service Needs (a)</b>	<b>\$3,176,875</b>
Less: Est. Total Revenue from Other Sources (General benefit contribution) (b)	<b>\$1,606,082</b>
<b>Net Cost of Servicing to Assessment District (a-b) = (c)</b>	<b>\$1,570,793</b>
Allowance for County Collection (\$3.75 per parcel) = (d)	\$15,600
<b>Total Fire Suppression and Protection Services Budget (c+d) = (e)</b>	<b>\$1,586,393</b>
<b>Total Proposed Assessment Budget (f)</b>	<b>\$1,586,393</b>
Effective Single Family Equivalent Benefit Units in Assessment District (g)	3,335.31
<b>Proposed Assessment per Effective Single Family Equivalent Unit (SFE) (f/g)</b>	<b>\$475.64</b>

General Benefit payment from the General Fund

# What the Assessment Funds

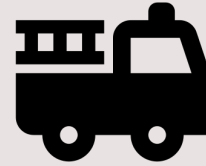
## Staffing



### 3/0 Staffing Transition

Fiscal Year	Minimum Daily Staffing	Annual % Increase
FY 2026/27	2/0	5%
FY 2027/28	2/0 → 3/0	15%
FY 2028/29	2/0 → 3/0	13%
FY 2029/30	3/0 (FULL)	13%
FY30/31	3/0 (FULL)	5%

## Equipment



### Equipment Replacement Fund

- For the first time, the District will have a dedicated, systematic fund for apparatus replacement.
- The Type 1 engine is approximately 17 years old.
- A new engine costs approximately \$1.3 million with up to a 3-year lead time. This fund prevents the District from facing a crisis when the fleet fails.

## Operations



### Contract and Operating Continuity

The assessment ensures the CAL FIRE Schedule A contract remains fully funded as costs escalate each year. It also covers station operations, maintenance, utilities, professional services, and administrative costs — sustaining the department not just for one budget year but for the long term.

# How Is My Assessment Amount Calculated?

$$\text{Assessment} = \text{SFE Benefit Factor (Fire Risk} \times \text{Structure Value)} \times \text{Fire Hazard Zone Factor} \times \text{Travel Time Factor}$$

Each factor measures a property's relative special benefit compared to a single-family home (1.0 SFE = \$475.64 for FY 2026-27)

Fire Risk Factor	Structure Value Factor	Fire Hazard Zone Factor	Travel Time Factor																																		
<p><b>Fire Risk by Property Type</b></p> <p>Source: NFPA Structure Fires by Occupancy Annual Averages (2015–19 and 2018–22 reports)</p> <ul style="list-style-type: none"> <li>Each property type's likelihood of a fire occurring, relative to a single-family home (= 1.00)</li> </ul>	<p><b>Structure Replacement Value</b></p> <p>Source: 2025 Tuolumne County Assessor records (improvement and land values, 10:1 ratio)</p> <ul style="list-style-type: none"> <li>Reflects the value at risk as a weighted average of improvement and land values, normalized to a single-family parcel</li> </ul>	<p><b>CAL FIRE Hazard Zone</b></p> <p>Source: CAL FIRE Fire Hazard Severity Zone (FHSZ) mapping — official state designation</p> <ul style="list-style-type: none"> <li>Adjusts for the designated fire hazard severity of the parcel's location</li> </ul>	<p><b>Distance from Station 78</b></p> <p>Source: GIS analysis using ESRI StreetMap Premium road network — calculated parcel-by-parcel</p> <ul style="list-style-type: none"> <li>Properties closer to Station 78 receive faster response and therefore greater special benefit</li> </ul>																																		
<p><b>Example Factors</b></p> <table border="1"> <tr> <td>Single Family</td> <td>1.0000</td> </tr> <tr> <td>Multi-Family</td> <td>1.7439</td> </tr> <tr> <td>Storage</td> <td>5.0959</td> </tr> <tr> <td>Vacant</td> <td>0.4439</td> </tr> </table>	Single Family	1.0000	Multi-Family	1.7439	Storage	5.0959	Vacant	0.4439	<p><b>Example Factors</b></p> <table border="1"> <tr> <td>Single Family</td> <td>1.0000</td> </tr> <tr> <td>Multi-Family</td> <td>0.2741</td> </tr> <tr> <td>Commercial</td> <td>1.2573</td> </tr> <tr> <td>Agriculture</td> <td>0.0277</td> </tr> </table>	Single Family	1.0000	Multi-Family	0.2741	Commercial	1.2573	Agriculture	0.0277	<p><b>Example Factors</b></p> <table border="1"> <tr> <td>Very High</td> <td>1.00</td> </tr> <tr> <td>High</td> <td>0.93</td> </tr> <tr> <td>Moderate</td> <td>0.92</td> </tr> <tr> <td>None</td> <td>0.83</td> </tr> </table>	Very High	1.00	High	0.93	Moderate	0.92	None	0.83	<p><b>Example Factors</b></p> <table border="1"> <tr> <td>&lt; 5 minutes</td> <td>1.00</td> </tr> <tr> <td>5-10 minutes</td> <td>0.91</td> </tr> <tr> <td>10-15 minutes</td> <td>0.87</td> </tr> <tr> <td>15-20 minutes</td> <td>0.84</td> </tr> <tr> <td>20+ minutes</td> <td>0.82</td> </tr> </table>	< 5 minutes	1.00	5-10 minutes	0.91	10-15 minutes	0.87	15-20 minutes	0.84	20+ minutes	0.82
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# The Proposed Assessment Rate Examples







**\$475.64**

per Effective Single-Family Equivalent  
FY 2026-27 Base Rate

Maximum annual increase: 5%  
Requires Board action every year

**No automatic increase**

## What Different Properties Pay (Examples)

	Single-Family Home - Very High Zone, under 5 min	<b>\$475.64</b>
	Single-Family Home - Very High Zone, 5 to 10 min	<b>\$432.83</b>
	Single-Family Home - Very High Zone, 10 -15 minutes	<b>\$413.81</b>
	Vacant Parcel - Very High Zone, under 5 minutes	<b>\$72.43</b>

***Your exact assessment amount will be printed on your ballot notice.***

*Rates vary by property type, fire hazard zone, and distance from Station 78. Contact the District to discuss your parcel's assessment.*

# How the Ballot Works



## One Ballot Per Parcel

Each property owner of record receives one official ballot in the mail. Owners of multiple parcels receive one ballot per parcel.



## Weighted by Assessment Amount

Each ballot carries weight proportional to the property's proposed assessment. A higher-assessed property carries more voting weight.



## Only Returned Ballots Are Counted

Not returning your ballot is NOT a no vote. Only ballots that are returned and received before the public hearing are counted.



## Simple Majority to Pass

If more than 50% of the weighted returned ballots support the assessment, it passes at the July 8 public hearing.



## Ballots Must Be RECEIVED, Not Postmarked


Ballots must be physically received before the close of the public hearing. A postmark does not count. Return your ballot early.



## Written Objections Also Accepted

Under AB 2257, property owners may also submit written objections prior to the Public Hearing.

# Assessment Ballot Examples



Winters Fire Protection District  
700 Main Street  
Winters, CA 95694

PRESORTED  
FIRST CLASS  
U.S. POSTAGE PAID  
SACRAMENTO, CA  
PERMIT NO. 333

**OFFICIAL BALLOT ENCLOSED**

**FOR PROPERTY OWNERS IN THE WINTERS FPD FOR A PROPOSED  
FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT**

OFFICIAL MAIL

OFFICIAL BALLOT  
ENCLOSED

PLEASE OPEN IMMEDIATELY

MUST BE RECEIVED ON OR BEFORE  
JULY 17, 2025 BY 4:00pm


WINTERS FIRE PROTECTION DISTRICT  
FIRE PROTECTION AND EMERGENCY RESPONSE  
SERVICES ASSESSMENT BALLOT

Do Not Open Before  
JULY 17, 2025

**WINTERS FIRE PROTECTION DISTRICT  
700 MAIN STREET  
WINTERS CA 95694**

**OFFICIAL NOTICE AND BALLOT  
INFORMATION GUIDE**

**FOR THE PROPOSED  
FIRE PROTECTION AND EMERGENCY  
RESPONSE SERVICES ASSESSMENT**



**FOR THE  
WINTERS FIRE  
PROTECTION DISTRICT**

Winters Fire Protection District  
700 Main Street  
Winters, CA 95694

**Official Assessment Ballot**

**FIRE PROTECTION & EMERGENCY RESPONSE SERVICES ASSESSMENT  
BY THE WINTERS FIRE PROTECTION DISTRICT**

**YES**, I approve the proposed assessment for Fire Protection and Emergency Response Services.

**NO**, I do not approve the proposed assessment for Fire Protection and Emergency Response Services.

Signed \_\_\_\_\_ Date \_\_\_\_\_

*Signature of Record Property Owner, or Authorized Representative*

Print Name \_\_\_\_\_

*I hereby declare, under penalty of perjury, that I am the property owner or owner's authorized representative of the parcel(s) identified on this official assessment ballot.*

**INSTRUCTIONS FOR THE COMPLETION AND RETURN OF OFFICIAL ASSESSMENT BALLOTS**

Who May Complete This Official Assessment Ballot	Steps for Completing the Official Assessment Ballot
<ol style="list-style-type: none"> <li>1. If the property is owned by an individual, the individual may sign.</li> <li>2. If a property is owned by more than one person, (a) any one may sign for all, or (b) call (707) 746-4240 to request a proportional assessment ballot for multiple owners.</li> <li>3. If the property is owned by a corporation, the assessment ballot may be signed for the corporation by an officer or officers authorized to make contracts or by resolution of the corporation's Board of Directors.</li> <li>4. If the property is owned by another legal entity, the assessment ballot may be signed by any person authorized by law to make contracts for the entity.</li> <li>5. If the property is owned by a public agency, the assessment ballot may be signed by any person authorized by law to make contracts for the agency or by resolution of the agency's Governing Board.</li> </ol>	<ol style="list-style-type: none"> <li>1. Verify that the owner name and parcel number(s) listed on the assessment ballot are correct. If they are not correct, please call (707) 746-4240.</li> <li>2. Fill in or clearly mark the oval next to the word "YES" or "NO" to approve or disapprove of the proposed assessment. You may use a pencil or pen.</li> <li>3. Sign and date the assessment ballot. Only official assessment ballots which are signed and marked with the property owner's support or opposition will be counted. After marking your vote, simply FOLD the assessment ballot so that your vote is on the inside of the fold. Then place the assessment ballot in the return envelope provided. No postage is necessary to mail back your assessment ballot.</li> <li>4. If you make a mistake in completing your assessment ballot or wish to change or withdraw your assessment ballot, please call (707) 746-4240. (See enclosed notice for further information)</li> </ol>

**Please see other side to complete this assessment ballot.**

Property Owner Name \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
Mail City, State, Zip \_\_\_\_\_

<u>APN</u>	<u>Proposed Amount</u>
111 1111111	\$100

← **FOLD HERE** (this side should be on outside after fold)

# Accountability and Board Oversight



## Community Oversight Committee

The formation of a community oversight committee will be included in the ballot notice. The committee provides an independent review of assessment expenditures and reports to the Board annually.



## Annual Board Review - No Automatic Increases

The Board must take an affirmative action each year to adjust the rate. There is no automatic escalator. The maximum increase in any single year is 5 percent. The Board may also hold the rate flat or reduce it.



## The Rate Can Go Down

If District costs come in below projections or other revenues increase, the Board has full authority to reduce the rate. The 5 percent figure is a ceiling, not a target or commitment.



## Full Public Transparency

- Annual budgets will be available to the public. Property owners may address the Board at any public meeting.
- Annual fire department budgets, as well as all money received or spent on fire services are available on the District's website, updated on a monthly basis.
- All assessment funds will be deposited into a separate fund for fire services only.

# Timeline and Next Steps

April 8, 2026

## Engineer's Report

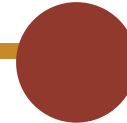
Board receives and reviews the Engineer's Report. Preliminary approval initiates the assessment ballot proceeding.



May 7, 2026

## Ballot Mailing

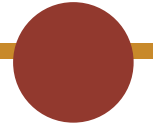
Official ballot notice and weighted ballot mailed to every property owner of record at least 45 days before the public hearing.



July 2026

## Board Approval and Levy

Board orders the levy submitted to Tuolumne County for inclusion on the FY 2026-27 property tax roll.



April 8, 2026

## Board Resolution

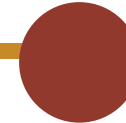
Board adopts a resolution calling for the assessment ballot proceeding and sets the public hearing date.



July 8, 2026

## Public Hearing & Tabulation

Public testimony received. Ballots tabulated. If weighted support exceeds opposition, the Board may order the levy.



# Key Takeaways



Groveland has one fire station and one fire department. No other agency can guarantee coverage if the CAL FIRE contract is not continued.



Current 2/0 staffing is below NFPA 1710 minimums. The 3/0 transition is a contractual requirement, not an expansion. It requires new, dedicated funding.



The fleet has no systematic replacement fund. The District's newest engine is 17 years old. A new engine costs \$1.3 million with up to a 3-year lead time.



Property tax revenue grows at 3% annually. Fire Department expenses grow significantly faster. The assessment closes a structural funding gap that grows every year.



The assessment rate was set at the minimum necessary to ensure a balanced budget, following a 15-year fiscal analysis, a CAL FIRE review, and a Prop 218-compliant Engineer's Report.

# Questions?

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Groveland CSD Fire Protection  
and Emergency Response  
Services Assessment

Prepared by SCI Consulting Group  
Prop 218 Assessment Engineering

**Community Outreach Slides Follow**

**The following slides are designed for public outreach meetings and may be used separately.**



# Proposed Rates by Property Type



Property Type	Proposed Rate	Unit
Single Family	\$475.64	Parcel
Multi-Family	\$226.74	Unit
Commercial/Industrial/Office	\$933.81	1/2 Acre
Storage	\$995.44	1/2 Acre
Parking Lot	\$17.99	Parcel
Vacant	\$72.46	Parcel
Agriculture	\$9.02	Acre
Range Land & Open Space	\$3.17	Acre

**Typical Single-Family Home  
\$475.64/year**

The assessment is subject to an annual increase at the discretion of the Board of Directors, with a maximum annual adjustment not to exceed 5%.  
**No automatic annual increase is guaranteed or required.**