



N·C·S·D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarcsd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Fomi
Candace Roeder

General Manager

Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT NOTICE OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS

DATE: JUNE 17, 2026
TIME: 9:00 A.M.
PLACE: 900 NORTHSTAR DRIVE AND ZOOM

Members of the public may participate in this meeting by teleconference or in person. Any person interested in attending by Zoom video and/or teleconference may use the following link:

<https://us02web.zoom.us/j/88576142586?pwd=entauSomVhvq4ACP4ojNEPAzDyvbF7.1>

Meeting ID: 885 7614 2586, Password 430075 or dial by telephone 1-669-900-6833 using access code #88576142586.

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

PUBLIC COMMENT

Any member of the public may address the Board after roll call on any topic related to the District that is not on the agenda. Public comment will be taken on agenda action items immediately prior to Board action.

Any member of the public on the videoconference may speak during Public Comment or may email public comments to juliez@northstarcsd.org and comments will be read from each member of the public, subject to generally applicable time limitations. For members of the public in attendance via video conference, Northstar Community Services District will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

CONSENT CALENDAR

1. Discussion and Approval of the following:
 - a. May 20, 2026 Regular Meeting Minutes
 - b. May 29, 2026 Special Meeting Minutes
 - c. District Salary & Salary Ranges for Unrepresented and Seasonal Employees for Fiscal Year 2026-27
 - d. Resolution 26-02 – “Requesting Collection of Sewer Charges on the Tax Roll for Tax Year 2026-2027”
 - e. Resolution 26-03 – “Requesting Collection of Solid Waste Charges on the Tax Roll for Tax Year 2026-2027”
 - f. Resolution 26-04 – “Requesting Collection of Measure “E” Taxes on the Tax Roll for Tax Year 2026-2027”
 - g. Resolution 26-05 – “Requesting Collection of Measure “U” Taxes on the Tax Roll for Tax Year 2026-2027”
 - h. Resolution 26-06 – “Requesting Collection of Northstar Community Services Facilities District No. 1 Special Tax for Tax Year 2026-2027”
 - i. Reserve Management Policy Schedules A & B
 - j. Approval of Claims and Demands – Paid and Unpaid

RECURRING BUSINESS

2. Northstar Property Owners Association – Update
3. Northstar California/Vail – Update
4. Tahoe-Truckee Sanitation Agency (T-TSA) - Update

NEW BUSINESS

5. Approval to Revision of Salary Ranges – Discussion – **Action** (HRAM Zangara)
 - a. IT/GIS Coordinator
 - b. Technical Program Administrator
6. 2026 Sewer Siphon Main Piggings – Discussion – **Action** (DPW Martin)
7. Resolution 26-07 Approving the Department of Forestry and Fire Protection Consolidated Dispatch Agreement for Services from July 1, 2026 to June 30, 2027 – Discussion – **Action** (Chief Gibeaut)
8. Resolution 26-08 – Acknowledging Receipt of Report Regarding Inspections for Group E and Group R Occupancies – Discussion – **Action** (Chief Gibeaut)
9. Resolution 26-09 – Adopting CEQA Findings for the 2026-2027 Truckee Tahoe Airport District Forest Fuels Reduction Project – Discussion - **Action** (Forester Barron)
10. 2026-2027 Forest Fuels Reduction Projects - Award of Bid - Discussion - **Action** (Forester Barron)
11. James Marta and Co. 2026, 2027, & 2028 Annual Financial Audit Services Engagement Letter – Discussion – **Action** (DFA Plexico)

OPEN PUBLIC HEARING PURSUANT TO AGENDA ITEM 12

12. Public Hearing – Annual Report on Position Vacancies, Recruitment, and Retention (Gov.Code, §3502.3) – Discussion – Recognized Employee Organizations Will Have an Opportunity to Present at the Hearing

CLOSE PUBLIC HEARING

13. Resolution 26-10 – “Resolution Adopting the Northstar Community Services District Fiscal Operating & Capital Budget for 2026-27” – Discussion – **Action** (DFA Plexico)
14. Resolution 26-11 – “Resolution Establishing an Appropriations Limit for Fiscal Year 2026-27” – Discussion – **Action** (DFA Plexico)

DIRECTOR REPORTS

15. Individual directors may give brief reports on miscellaneous items for the information of the other members of the Board and NCSA staff. No action will be taken on these agenda items.

OPERATION REPORTS

16. General Manager’s Report – Geary - Discussion
17. Fire Department’s Report – Gibeaut – Discussion
18. Public Works Report – Martin/Evans – Discussion
19. Administrative Report – Zangara – Discussion

CLOSED SESSION PURSUANT TO AGENDA ITEMS 20 THROUGH 23 INCLUDING ORAL RECOMMENDATION REGARDING SALARY AND/OR BENEFITS OF DISTRICT GENERAL MANAGER EMPLOYMENT AGREEMENT

20. Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2) - One potential case.
21. Pending litigation pursuant to Government Code Section 54956.9(d)(1)

- a. Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0051848
 - b. Community Facilities District No. 1 of the Northstar Community Services District v. ACM Northstar et al. Placer County Superior Court Case No. S-CV-0042801
 - c. Community Facilities District No. 1 of the Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0043081
22. Personnel Matters (Government Code Section §54957(b)(1)). Public Employee Performance Evaluation - Position Title: General Manager
 23. Public Employee Agreement (Government Code Section §54957) – Position Title: General Manager

OPEN SESSION

24. Reportable action taken during Closed Session (if applicable) – Board President
25. Amended General Manager Employment Agreement – Discussion – **Action** (Board)

ADJOURNMENT

Items may not be taken in the order listed above.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Julie Zangara at (530) 550-6127 or (530) 562-1505 (fax). Requests must be made as early as possible and at least one full business day before the start of the meeting. NCSD will endeavor to accommodate requests made with less notice than that.



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AGENDA ITEM #1

The Consent Calendar covers the following:

- a. May 20, 2026 Regular Meeting Minutes
- b. May 29, 2026 Special Meeting Minutes
- c. District Salary & Salary Ranges for Unrepresented and Seasonal Employees for Fiscal Year 2026-27
- d. Resolution 26-02 – “Requesting Collection of Sewer Charges on the Tax Roll for Tax Year 2026-2027”
- e. Resolution 26-03 – “Requesting Collection of Solid Waste Charges on the Tax Roll for Tax Year 2026-2027”
- f. Resolution 26-04 – “Requesting Collection of Measure “E” Taxes on the Tax Roll for Tax Year 2026-2027”
- g. Resolution 26-05 – “Requesting Collection of Measure “U” Taxes on the Tax Roll for Tax Year 2026-2027”
- h. Resolution 26-06 – “Requesting Collection of Northstar Community Services Facilities District No. 1 Special Tax for Tax Year 2026-2027”
- i. Reserve Management Policy Schedules A & B
- j. Approval of Claims and Demands – Paid and Unpaid



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MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS MAY 20, 2026 – 9:00 A.M. 900 NORTHSTAR DRIVE

President Radanovich called the meeting to order at 9:00 A.M. Wednesday, May 20, 2026. The Pledge of Allegiance and roll call followed.

DIRECTORS PRESENT **Brown, Forni, Ives, Radanovich, Roeder**

DIRECTORS ABSENT: **None**

STAFF PRESENT: **Geary, Gibeaut, Martin, Zangara, Plexico, Evans, Barron, Johnson**

OTHERS PRESENT: **Austin Cho, Ryan Smith, John Jewett**

PUBLIC COMMENT

There was no public comment.

CONSENT CALENDAR

Director Forni moved to approve the following consent calendar items:

- a. April 15, 2026 Regular Meeting Minutes
- b. Approval of Claims and Demands – Paid and Unpaid

Director Brown seconded; roll call was taken. Yes: Directors Brown, Forni, Ives, Radanovich, and Roeder. Noes: None. Abstain: None. Absent: None.

RECURRING BUSINESS

NORTHSTAR PROPERTY OWNERS ASSOCIATION (NPOA) UPDATE

Tim Fulton provided the following update for NPOA:

- Spring Cleaning May 18th – May 23rd
- Summer hours begin May 23rd, most facilities will open at 7:00 A.M.
- Finishing repairs and small projects
- Completing the Deck expansion project
- Parking lot paving upcoming

NORTHSTAR CALIFORNIA/VAIL UPDATE

Ryan Smith provided the following update for Northstar California/Vail:

- Prom will be hosted May 30
- Roller skating daily from 12 – 8:00 P.M.
- Summer mountain operations open June 12
- Summer music at the Village Skate Rink every Sunday From June 18 – September 30
- Tahoe Wine Festival returning to the Village in August 2026

NEW BUSINESS

MEASURE U CITIZENS OVERSIGHT COMMITTEE ANNUAL REPORT

Measure U Citizens Oversight Committee (MUOC) Chair John Jewett provided the Board with an overview of MUOC activities and finalized report for Fiscal Year 2024-25.

At the annual MUOC meeting held May 5, 2026, the MUOC concluded that for Fiscal Year 2024-5 the tax revenues were spent in a manner consistent with the purposes as stated in the tax measure.

APPROVAL TO ENTER A CONTRACT WITH THE TRUCKEE TAHOE AIRPORT DISTRICT FOR A FOREST FUELS REDUCTION GRANT

Forester Joe Barron stated the Fuels Management Department had been awarded \$400,000 from the Truckee Tahoe Airport District (TTAD) to support forest fuels reduction operations within the District's jurisdiction. The fuels management department intends to utilize the grant fund to implement wildfire mitigation treatments within the Porcupine Hill project area located in the Wildfire Prevention Zone (WPZ). There is no matching contribution required of the District and the additional funding will allow the fuels management department to subsidize Measure U project costs for wildfire mitigation activities.

Director Brown moved to approve Entering a Contract with the Truckee Tahoe Airport District for a Forest Fuels Reduction Grant. Director Forni seconded; roll call was taken. Yes: Directors Brown, Forni, Ives, Radanovich, and Roeder. Noes: None. Abstain: None. Absent: None. The motion carried.

FISCAL YEAR 2026-27 PRELIMINARY BUDGET PRESENTATION

Director of Finance and Accounting (DFA) Cheryl Plexico provided the Board with a presentation of the preliminary Fiscal Year 2026-27 budget. The following highlights were reviewed during the presentation:

- Estimates expected to be updated prior to the final draft:
 - Cost-of-Living-Adjustment estimated at 3%
 - Property Tax increase estimated at 3.49%
 - Measure E & U increase estimated at 1.75%
 - Liberty Utility increase of approximately 30%
- Total revenue currently budget is \$25,718,565
- Total expenses currently budget at \$27,375,280
 - The excess of budgeted expense over revenues primarily relates to the Wood Energy Facility (WEF)
 - The District is seeking additional grant funding and anticipates internal borrowing to meet the expenses required to fund the WEF project

DIRECTOR REPORTS

- Director Ives will speak at the Martis Valley Trail Segment 3F Ribbon Cutting
- Director Roeder will take over as the District representative for the NPOA meetings.

GENERAL MANAGER – GEARY

General Manager Mike Geary provided the following report:

- Martis Valley Trail Segment 3F Ribbon Cutting is June 3
- Workshop for the Strategic Plan with all Board in attendance schedule for June 5
- Met with core planning team for the Strategic Plan and direct reports

- Packet and survey results will be provided to the Board by May 29th to allow time for review
- Attended the Annual MUOC Meeting May 5, 2026
- The District hosted the PCWA Quarterly East Slope Stakeholders Meeting

FIRE DEPARTMENT – GIBEAUT

Fire Chief Jason Gibeaut provided the following report:

- Firefighters are preparing for the upcoming wildfire season including RT 130 Training
- Fuels Management Department is working on completing work for the 2025-26 fiscal year
- Fire Prevention Officer Brandon Olk accepted a full-time position with Truckee Fire Department
- Chief Gibeaut, Forester Barron, and Forestry Assistant Johnson will be sharing Defensible Space duties
- Two previous firefighters employed by the NFD passed away in recent months. The NFD will honor the firefighters by placing memorial plates on the plaque located at the flagpole at Station 31.

PUBLIC WORKS REPORT – MARTIN/EVANS

Director of Public Works (DPW) Eric Martin and Utility Operations Supervisor (UOS) Shaun Evans provided the following report:

- Operations staff replaced a sewer pump at the 267 Lift Station
- Submitted a grant application to the US Forest Service Wood Community Wood energy Grant Program for \$1M in funding. Grant awards are anticipated to be released in June.
- Preparing a \$3M grant application under the CalFire Wood Products and Bioenergy Grant Program. Awards are anticipated in Quarter 3 2026.
- Local funding sources are being pursued and may become available dependent on the outcome of grant applications.
- The District received the new Ford 550 dump truck.
- Operations staff will be dedicating June 1 and June 2 to clean up along the Martis Valley Trail

ADMINISTRATIVE REPORT – ZANGARA

Human Resources and Administrative Manager (HRAM) Julie Zangara provided the following report:

- The Town of Truckee is hosting in-person Ethics training for Board members and staff on Thursday, July 16 from 1:00 – 3:00 P.M.
- The Reno Aces Baseball Game is scheduled for Friday, August 7 at 6:35 P.M.
- Judy Friedman was appointed to the LAFCO Special District Representative seat for another term
- HRAM and GM Geary will be conducting interviews for the Administrative Specialist

CLOSED SESSION PURSUANT TO AGENDA ITEMS 13 THROUGH 15 – 10:46 A.M.

- Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2) - One potential case.
- Pending litigation pursuant to Government Code Section 54956.9(d)(1)
 - Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0051848
 - Community Facilities District No. 1 of the Northstar Community Services District v. ACM Northstar et al. Placer County Superior Court Case No. S-CV-0042801
 - Community Facilities District No. 1 of the Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0043081

- Personnel Matters (Government Code Section §54957(b)(1)). Public Employee Performance Evaluation - Position Title: General Manager

REGULAR MEETING RESUMED – 12:55 P.M.

President Radanovich stated there was no reportable action taken during Closed Session.

ADJOURNMENT:

The meeting adjourned at 12:55 P.M.

Respectfully submitted,

John Radanovich, President of the Board

Julie Zangara, Secretary of the Board



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MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS MAY 29, 2026 – 3:30 P.M. 900 NORTHSTAR DRIVE

President Radanovich called the meeting to order at 3:30 P.M. Friday, May 29, 2026. The Pledge of Allegiance and roll call followed.

DIRECTORS PRESENT **Brown, Forni, Radanovich**

DIRECTORS ABSENT: **Ives, Roeder**

STAFF PRESENT: **Martin, Zangara, Geary**

OTHERS PRESENT: **Austin Cho, Allison Burns**

PUBLIC COMMENT

There was no public comment.

NEW BUSINESS

NORTHSTAR COMMUNITY FACILITIES DISTRICT #1 ASSORTED LEGAL AGREEMENTS – SHERIFF'S SALES

General Manager (GM) Mike Geary stated Community Facilities District No. 1 of the Northstar Community Services District (CFD No. 1) obtained foreclosure judgements relating to the delinquencies in payment of special taxes for multiple years, resulting in the default under bond indenture. Sheriff's sales for the affected parcels are scheduled for June 3, 2026.

The bond trustee, UMB Bank, N.A., has obtained authority through the Minnesota trust instruction proceeding to create one or more special purpose entities to acquire, hold, maintain, market, and resell the parcels for the benefit of the bond trust estate and CFD No. 1.

The action before the Board is to authorize the GM, with concurrence of legal counsel, to execute all documents necessary to permit UMB Bank, N.A.'s special purpose entity, and any additional special purpose entity formed pursuant to the Minnesota court order, to acquire, market, and resell the parcels that are subject of the CFD No. 1s judicial foreclosure judgments.

Director Brown moved to authorize the General Manager and legal counsel to finalize and execute An Assignment of Each Judgment; An Acknowledgement of Assignment of Each Judgment; A Forbearance Agreement; and a Tri-Party Agreement with the Trustee and Special Purpose Entity. Director Forni seconded; roll call was taken. Yes: Directors Brown, Forni, and Radanovich. Noes: None. Abstain: None. Absent: Ives and Roeder. The motion carried.

CLOSED SESSION PURSUANT TO AGENDA ITEMS 2 THROUGH 4 – 3:58 P.M.

- Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2) - One potential case.
- Pending litigation pursuant to Government Code Section 54956.9(d)(1)
 - Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0051848
 - Community Facilities District No. 1 of the Northstar Community Services District v. ACM Northstar et al. Placer County Superior Court Case No. S-CV-0042801
 - Community Facilities District No. 1 of the Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0043081
- Personnel Matters (Government Code Section §54957(b)(1)). Public Employee Performance Evaluation - Position Title: General Manager

REGULAR MEETING RESUMED – 4:31 P.M.

President Radanovich stated there was no reportable action taken during Closed Session.

ADJOURNMENT:

The meeting adjourned at 4:32 P.M.

Respectfully submitted,

John Radanovich, President of the Board

Julie Zangara, Secretary of the Board



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District Salary & Salary Ranges for Unrepresented and Seasonal Employees

DATE: June 17, 2026
TO: District Board Members
FROM: Julie Zangara, Human Resources and Administrative Manager
SUBJECT: Salary and Salary Ranges for Unrepresented and Seasonal Employees

BACKGROUND: In March of 2019, the Board directed staff to present the updated salary and salary ranges for unrepresented employees on or around the time of budget adoption each year.

DISCUSSION: Salary and Salary Ranges (minimum and maximum) for unrepresented, full-time employees have been adjusted by the Fiscal Year 2026-27 Cost of Living Adjustment (COLA) of 3.25% as determined by the Consumer Price Index for Urban Wage Earners and Clerical Workers for the San Francisco-Oakland-Hayward area as measured from April 2025 to April 2026.

At the May 17, 2023 Regular Meeting of the Board of Directors, as part of a Seasonal pay scale revision, the Board approved an annual increase (by COLA) to the lower bound of the Utility Operations Seasonal Worker pay scale.

All positions, salaries and salary ranges have been previously approved by action of the Board.

For 2026-27 the positions of General Manager, IT/GIS Coordinator and Technical Program Administrator have been removed from the Consent Calendar and will be addressed as separate agenda items under new business.

RECOMMENDATION: Approve the Salary and Salary Ranges for Unrepresented and Seasonal Employees as a part of the Consent Calendar with an effective date of June 27, 2026.

ATTACHMENTS:

1. Fiscal Year 2026-27 Salary and Salary Ranges for Unrepresented Employees – Current Positions
2. Fiscal Year 2026-27 Salary and Salary Ranges for Unrepresented Employees – Vacant Positions
3. Fiscal Year 2026-27 Pay Ranges for Seasonal Employees
4. District Organizational Chart

DATE PREPARED: June 3, 2026

Fiscal Year 2026-27 Salaries & Salary Ranges for Unrepresented Employees
Ranges and Actual Salaries Effective 06/27/26 adjusted by COLA of 3.25%

DIRECTOR OF FINANCE AND ACCOUNTING			
Annual Base Salary			
Minimum	Current	Maximum	
\$ 175,000	\$ 180,735	\$ 222,000	
Other Pay			
Vehicle Allowance	\$ -		
Health Stipend	-		
Longevity	-		
Total Other Pay	\$ -		
Total Pay		\$ 180,735	
HUMAN RESOURCES & ADMINISTRATIVE MANAGER/SECRETARY OF THE BOARD			
Annual Base Salary			
Minimum	Current	Maximum	
\$ 130,000	\$ 146,803	\$ 164,000	
Other Pay			
Vehicle Allowance	\$ -		
Health Stipend	-		
5% Longevity	7,109		
Total Other Pay	\$ 7,109		
Total Pay		\$ 153,912	
ADMINISTRATIVE SPECIALIST			
Annual Base Salary			
Minimum	Current	Maximum	
\$ 65,000	\$ 72,904	\$ 82,000	
Other Pay			
Vehicle Allowance	\$ -		
Health Stipend	-		
Longevity	-		
Total Other Pay	\$ -		
Total Pay		\$ 72,904	

ACCOUNTING TECH			EMPLOYEE 1		
Annual Base Salary					
	Minimum		Current		Maximum
\$	68,000	\$	74,686	\$	88,000
Other Pay					
Vehicle Allowance		\$	-		
Health Stipend			-		
Longevity			-		
Total Other Pay		\$	-		
Total Pay		\$	74,686		
ACCOUNTING TECH			EMPLOYEE 2		
Annual Base Salary					
	Minimum		Current		Maximum
\$	68,000	\$	70,778	\$	88,000
Other Pay					
Vehicle Allowance		\$	-		
Health Stipend			-		
Longevity			-		
Total Other Pay		\$	-		
Total Pay		\$	70,778		
DIRECTOR OF PUBLIC WORKS					
Annual Base Salary					
	Minimum		Current		Maximum
\$	191,920	\$	211,543	\$	225,788
Other Pay					
Vehicle Allowance		\$	6,850		
Health Stipend			-		
10% Longevity			20,488		
Total Other Pay		\$	27,338		
Total Pay		\$	238,882		

TECHNICAL PROGRAM ADMINISTRATOR

Annual Base Salary		
Minimum	Current	Maximum
\$ 125,000	\$ 140,458	\$ 158,000

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
15% Longevity	20,406
Total Other Pay	\$ 20,406

Total Pay \$ 160,864

INFORMATION TECHNOLOGY/GIS COORDINATOR

Annual Base Salary		
Minimum	Current	Maximum
\$ 128,000	\$ 129,302	\$ 161,000

Other Pay	
Vehicle Allowance	\$ -
Health Stipend *	13,447
10% Longevity	12,523
Total Other Pay	\$ 25,970

* Health stipend represents a savings to the District of approximately \$13,447

Total Pay \$ 155,273

FIRE CHIEF

Annual Base Salary		
Minimum	Current	Maximum
\$ 180,988	\$ 187,417	\$ 258,418

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
15% Longevity	27,228
Total Other Pay	\$ 27,228

Total Pay \$ 214,645

FORESTER			
Annual Base Salary			
	Minimum	Current	Maximum
	\$ 104,739	\$ 143,001	\$ 143,437
Other Pay			
Vehicle Allowance	\$	-	
Health Stipend		-	
10% Longevity		13,850	
Total Other Pay	\$	13,850	
Total Pay		\$ 156,851	
FORESTRY ASSISTANT			
Annual Base Salary			
	Minimum	Current	Maximum
	\$ 88,480	\$ 99,026	\$ 112,075
Other Pay			
Vehicle Allowance	\$	-	
Health Stipend		-	
Longevity		-	
Total Other Pay	\$	-	
Total Pay		\$ 99,026	

Fiscal Year 2026-27 Salaries & Salary Ranges for Unrepresented Employees
Ranges and Actual Salaries Effective 06/27/26 adjusted by COLA of 3.25%

ASSISTANT GENERAL MANAGER - CONTRACTED (VACANT)			
Annual Base Salary			
Minimum	Current	Maximum	
-	\$ -	-	
Other Pay			
Vehicle Allowance	\$ -	-	
Health Stipend		-	
Longevity		-	
Total Other Pay	\$ -	-	
Total Pay \$ -			
DIRECTOR OF FINANCE AND ADMINISTRATION (VACANT)			
Annual Base Salary			
Minimum	Current	Maximum	
\$ 174,566	\$ -	\$ 218,456	
Other Pay			
Vehicle Allowance	\$ -	-	
Health Stipend		-	
Longevity		-	
Total Other Pay	\$ -	-	
Total Pay \$ -			
HUMAN RESOURCES ADMINISTRATOR/SECRETARY OF THE BOARD (VACANT)			
Annual Base Salary			
Minimum	Current	Maximum	
\$ 111,180	\$ -	\$ 137,033	
Other Pay			
Vehicle Allowance	\$ -	-	
Health Stipend		-	
Longevity		-	
Total Other Pay	\$ -	-	
Total Pay \$ -			

SENIOR ADMINISTRATIVE SPECIALIST (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 74,000	\$ -	\$ 95,000

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
Longevity	-
Total Other Pay	\$ -

Total Pay \$ -

ACCOUNTING MANAGER (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 116,858	\$ -	\$ 148,007

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
Longevity	-
Total Other Pay	\$ -

Total Pay \$ -

ACCOUNTANT I (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 78,923	\$ -	\$ 100,069

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
Longevity	-
Total Other Pay	\$ -

Total Pay \$ -

SENIOR ACCOUNTING TECH (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 77,000	\$ -	\$ 99,000

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
Longevity	-
Total Other Pay	\$ -

Total Pay \$ -

UTILITIES OPERATIONS MANAGER (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 155,115	\$ -	\$ 192,969

Other Pay	
Vehicle Allowance	\$ 6,850
Health Stipend	-
Longevity	-
Total Other Pay	\$ 6,850

Total Pay \$ -

DISTRICT ENGINEER (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 165,475	\$ -	\$ 201,240

Other Pay	
Vehicle Allowance	\$ 6,850
Health Stipend	-
Longevity	-
Total Other Pay	\$ 6,850

Total Pay \$ -

COMMUNITY RISK REDUCTION CHIEF (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 145,633	\$ -	\$ 180,799

Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
Longevity	-
Total Other Pay	\$ -

Total Pay \$ -

FIRE PREVENTION OFFICER (VACANT)

Annual Base Salary		
Minimum	Current	Maximum
\$ 69,795	\$ -	\$ 99,914

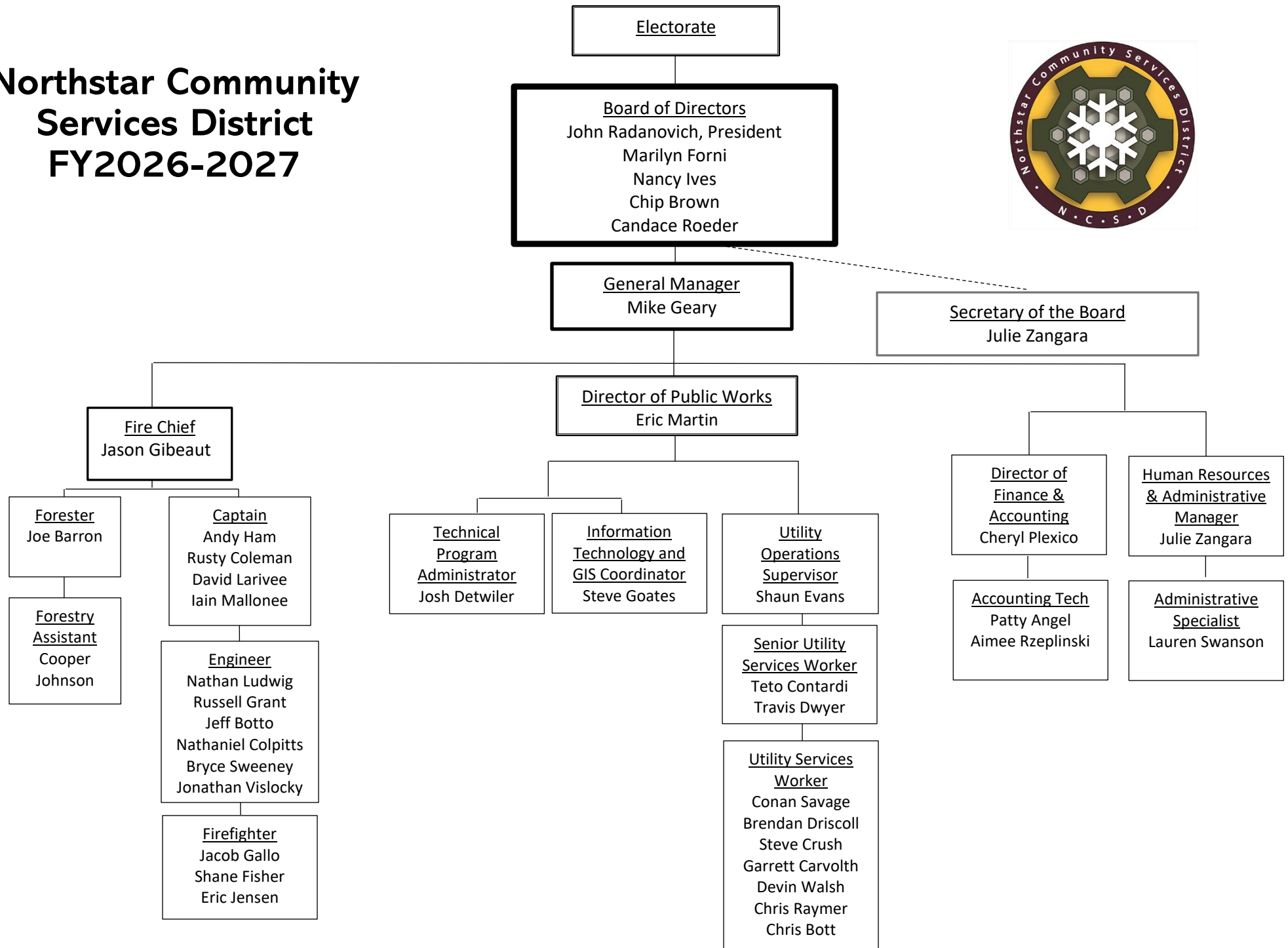
Other Pay	
Vehicle Allowance	\$ -
Health Stipend	-
Longevity	-
Total Other Pay	\$ -

Total Pay \$ -

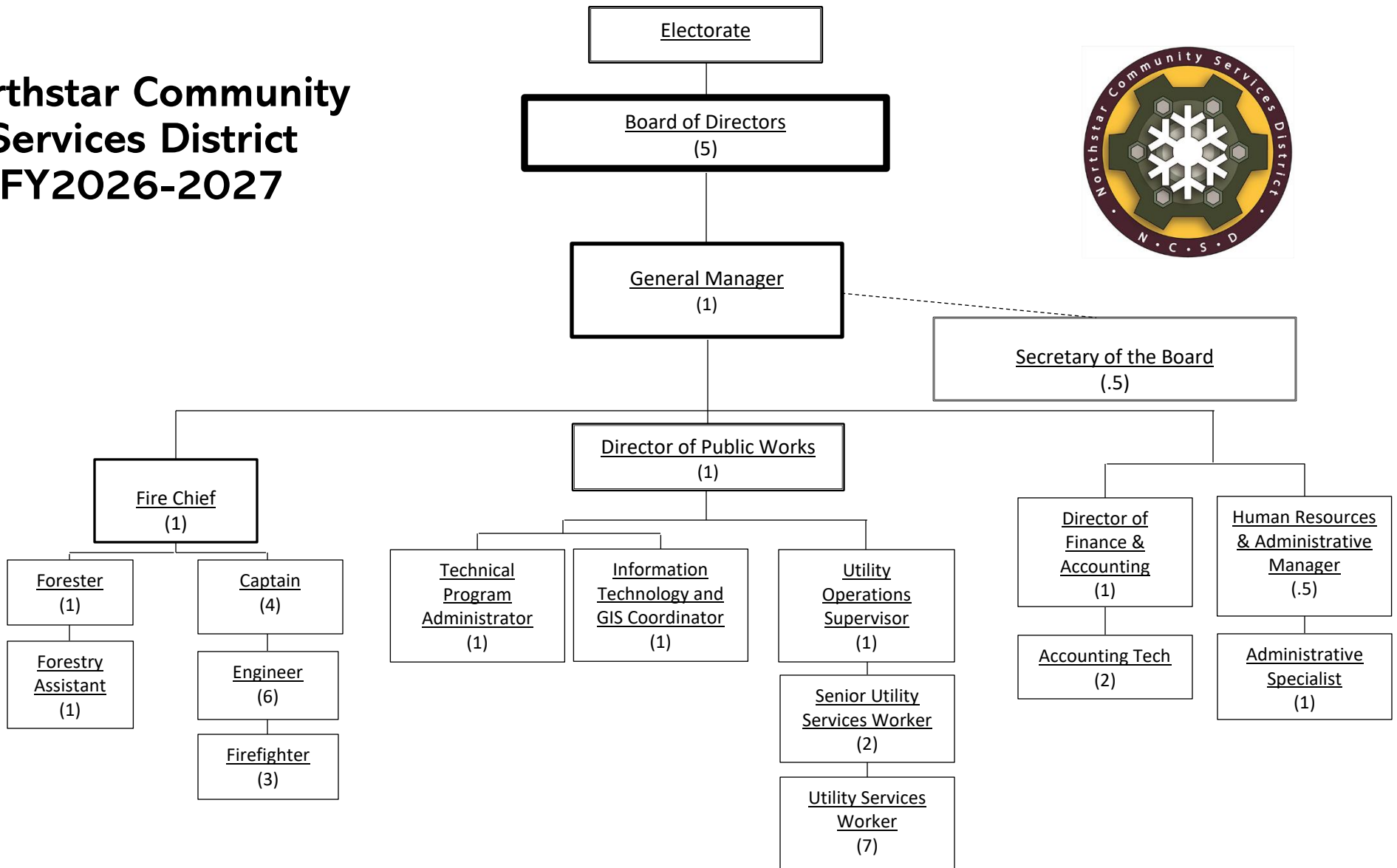
**Fiscal Year 2026-27 Salaries & Salary Ranges for Seasonal Employees
Effective June 27, 2026**

SEASONAL FORESTRY ASSISTANT (VACANT)				
Minimum		Hourly Range Current		Maximum
\$	25.00	\$	-	\$ 31.00
FIRE & LIFE SAFETY INSPECTOR (VACANT)				
Minimum		Hourly Range Current		Maximum
\$	23.00	\$	-	\$ 30.00
SEASONAL FIREFIGHTER (VACANT)				
Minimum*		Hourly Range Current		Maximum*
\$	18.00	\$	-	\$ 26.00
UTILITY SEASONAL SERVICE WORKER (SUMMER - VACANT)				
Minimum		Hourly Range Current		Maximum
\$	21.80	\$	-	\$ 30.00
UTILITY SEASONAL SERVICE WORKER (WINTER - VACANT)				
Minimum		Hourly Range Current		Maximum
\$	21.80	\$	-	\$ 30.00

Northstar Community Services District FY2026-2027



Northstar Community Services District FY2026-2027





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Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarsd.org

Board of Directors
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Candace Roeder
General Manager
Mike Geary, PE

**Resolutions 26-02, 26-03, 26-04, 26-05, and 26-06
For Placement of Charges on Tax Roll**

DATE: June 17, 2026

TO: District Board Members

FROM: Julie Zangara, Secretary of the Board

SUBJECT: Resolutions 26-02, 26-03, 26-04, 26-05, and 26-06 for Placement of Charges on the Tax Roll

BACKGROUND: The Resolutions before the Board allow for the District to place Sewer, Solid Waste, Measure E, Measure U, and Community Services Facilities District No. 1 Special Tax on the tax roll and for Placer County to collect the charges on the District's behalf.

RECOMMENDATION: Approve Resolutions 26-02, 26-03, 26-04, 26-05, and 26-06 by Consent Calendar.

ATTACHMENTS:

1. Resolution 26-02 – Requesting Collection of Sewer Charges on the Tax Roll for Tax Year 2026-27
2. Resolution 26-03 – Requesting Collection of Solid Waste Charges on the Tax Roll for Tax Year 2026-27
3. Resolution 26-04 – Requesting Collection of Measure "E" Taxes on the Tax Roll for Tax Year 2026-27
4. Resolution 26-05 – Requesting Collection of Measure "U" Taxes on the Tax Roll for Tax Year 2026-27
5. Resolution 26-06 – Requesting Collection of Northstar Community Services Facilities District No. 1 Special Tax for Tax Year 2026-27

DATE PREPARED: June 3, 2026



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NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-02

In the matter of: **REQUESTING COLLECTION OF SEWER CHARGES ON TAX ROLL
FOR TAX YEAR 2026-27**

TAX CODE NUMBER: 75200

TAX CODE NUMBER: 75211

DIRECT CHARGE NAME: NORTHSTAR CSD SEWER

Whereas, the Northstar Community Services District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain fees and charges which have been imposed pursuant to Resolution 24-02, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

Now, Therefore, Be It Hereby Resolved by the Northstar Community Services District Board of Directors that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those fees and charges, attached hereto.
2. The District warrants and represents that the fees and charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any fees and charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's

taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Northstar Community Services District this 17th day of June, 2026, by the following vote on call:

AYES:

NOES:

ABSTAIN:

ABSENT:

John Radanovich, President of the Board

ATTEST:

Julie Zangara, Secretary of the Board



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General Manager

Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-03

In the matter of: **REQUESTING COLLECTION OF SOLID WASTE CHARGES ON TAX ROLL
FOR TAX YEAR 2026-27**

TAX CODE NUMBER: 75400

TAX CODE NUMBER: 75411

DIRECT CHARGE NAME: NORTHSTAR CSD SOLID WASTE

Whereas, the Northstar Community Services District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain fees and charges which have been imposed pursuant to Resolution 24-03, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

Now, Therefore, Be It Hereby Resolved by the Northstar Community Services District Board of Directors that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those fees and charges, attached hereto.
2. The District warrants and represents that the fees and charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's

taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Northstar Community Services District this 17th day of June, 2026, by the following vote on call:

AYES:

NOES:

ABSTAIN:

ABSENT:

John Radanovich, President of the Board

ATTEST:

Julie Zangara, Secretary of the Board



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General Manager

Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-04

In the matter of: **REQUESTING COLLECTION OF MEASURE "E" CHARGES ON TAX ROLL
FOR TAX YEAR 2026-2027**

TAX CODE NUMBER: 75300

DIRECT CHARGE NAME: NORTHSTAR CSD MEASURE E

Whereas, the Northstar Community Services District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Measure "E", a special tax and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

Now, Therefore, Be It Hereby Resolved by the Northstar Community Services District Board of Directors that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls the Measure E special tax.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's

taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Northstar Community Services District this 17th day of June, 2026, by the following vote on call:

AYES:

NOES:

ABSTAIN:

ABSENT:

John Radanovich, President of the Board

ATTEST:

Julie Zangara, Secretary of the Board



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General Manager

Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-05

In the matter of: **REQUESTING COLLECTION OF MEASURE "U" CHARGES ON TAX ROLL
FOR TAX YEAR 2026-2027**

TAX CODE NUMBER: 75311

DIRECT CHARGE NAME: NORTHSTAR CSD MEASURE U

Whereas, the Northstar Community Services District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Measure "U", a special tax and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

Now, Therefore, Be It Hereby Resolved by the Northstar Community Services District Board of Directors that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls the Measure U special tax.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's

taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Northstar Community Services District this 17th day of June, 2026, by the following vote on call:

AYES:

NOES:

ABSTAIN:

ABSENT:

John Radanovich, President of the Board

ATTEST:

Julie Zangara, Secretary of the Board



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Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-06

In the matter of: **REQUESTING COLLECTION OF NORTHSTAR COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 1 SPECIAL TAX FOR TAX YEAR 2026-27**

TAX CODE NUMBER: 75550

DIRECT CHARGE NAME: NORTHSTAR CSD CFD#1 MR

Whereas, the Northstar Community Services District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain special taxes which have been imposed pursuant to the Mello Roos Community Facilities Act of 1982 (the "Act") and pursuant to the District's Ordinance 23-05, as amended by Ordinance 28-11; and

Whereas, the County has required as a condition of the collection of said special taxes that the District warrant the legality of said taxes and defend and indemnify the County from any challenge to the legality thereof.

Now, Therefore, Be It Hereby Resolved by the Northstar Community Services District Board of Directors that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls the Mello Roos special taxes for the 2026-27 fiscal year.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218) and the Act.
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Northstar Community Services District this 17th day of June, 2026, by the following vote on call:

AYES:

NOES:

ABSTAIN:

ABSENT:

John Radanovich, President of the Board

ATTEST:

Julie Zangara, Secretary of the Board



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Reserve Management Policy Schedules A & B

DATE: June 17, 2026
TO: Board of Directors
FROM: Cheryl Plexico, Director of Finance and Accounting
SUBJECT: Update of Reserve Management Policy Schedules A & B

BACKGROUND: At the December 2014 Board meeting, the Board adopted a Reserve Management Policy. The policy established annual funding targets for reserves, as well as minimum reserve levels the District should maintain. The policy also requires these reserve targets to be reviewed and approved each year as part of the District's operating and capital budget process.

DISCUSSION: Schedules A and B are based on the final budget. They show the planned contributions to capital reserves and the minimum reserve targets for FY2026-27, based on the budget scheduled for adoption at the June 17, 2026 Board meeting.

FISCAL IMPACTS/COSTS: None

RECOMMENDATION: Approve schedules A & B

ATTACHMENTS: Reserve Management Policy (for reference only)
Schedules A & B

DATE PREPARED: June 3, 2026

SCHEDULE A: Fiscal Year 2026-27 RESERVE LEVELS - GOVERNMENTAL FUNDS

Assigned Fund Balance Reserves - Capital

As described in Article III regarding the establishment of appropriate assigned fund balance reserves, with the major considerations affecting this decision being available funding for Roads Capital and the anticipated need for Fire Capital, the following schedules represent a target contribution (rounded to the nearest \$100) for all Governmental Funds for the upcoming fiscal year. The anticipated contributions for each of the subsequent four years are represented for informational purposes only.

Target Contribution to <u>Fire</u> Capital Reserves	
<u>Fiscal Year</u>	<u>Contribution</u>
2026-27	\$ 286,600
2027-28	295,771
2028-29	305,236
2029-30	315,003
2030-31	325,084

Target Contribution to <u>Fuels Management</u> Capital Reserves	
<u>Fiscal Year</u>	<u>Contribution</u>
2026-27	\$ 5,300
2027-28	5,470
2028-29	5,645
2029-30	5,825
2030-31	6,012

Target Contribution to Snow Capital Reserves

<u>Fiscal Year</u>	<u>Contribution</u>
2026-27	\$ 185,000

2027-28	190,920
2028-29	197,029
2029-30	203,334
2030-31	209,841

Target Contribution to Roads Capital Reserves

<u>Fiscal Year</u>	<u>Parcel Tax (net) *</u>	<u>Other Revenue **</u>	<u>Total Contribution</u>
2026-27	\$ 899,000	\$ 148,070	\$ 1,047,070

2027-28	927,000	152,808	1,079,808
2028-29	956,000	157,698	1,113,698
2029-30	986,000	162,744	1,148,744
2030-31	1,016,000	167,952	1,183,952

* Shown net of collection fees with growth of 3.09% based on prior 16 years of data

** \$78,400 from the Placer County Roadcare Agreement, \$57,670 from the Trimont Roadcare and Northstar Drive Service Agreements, and \$12,000 from Roads Operations Fund.

Target Contribution to Trails Capital Reserves

<u>Fiscal Year</u>	<u>Contribution</u>
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2026-27	\$ 11,000
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2027-28	11,352
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2028-29	11,715
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2029-30	12,090
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2030-31	12,477
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Unassigned Fund Balance Reserve Level

As described in Article III regarding the establishment of appropriate unassigned fund balance reserves and within the parameters recommended by the GFOA, it has been determined that the base number of days for the Unassigned Fund Balance Reserve for Governmental Funds will be 60 days (based on a 360 day year). The major considerations affecting this decision were the size of the fund, the timing of cash flows from Placer County, and the anticipated risks facing activities supported through general fund revenue.

The following schedule details the minimum reserve goal rounded to the nearest \$1,000:

FY 2026-27 Budgeted Governmental Fund Expenses and Reserve Levels

<u>Budgeted Expenses</u>	<u>Days</u>	<u>Minimum Reserve Goal</u>
\$ 7,885,129	60	\$ 1,314,000

SCHEDULE B: Fiscal Year 2026-27 RESERVE LEVELS - ENTERPRISE FUNDS

Capital Reserves

As described in Article IV regarding the establishment of appropriate capital reserves, with major consideration being the proposition 218 adopted capital components of water, sewer and solid waste rates, the following schedules represent a target contribution (rounded to the nearest \$1,000) for the upcoming fiscal year. The anticipated contributions for each of the subsequent four years are represented for informational purposes only.

Target Contribution to <u>Northstar Water System (NWS)</u> Capital Reserves			
<u>Fiscal Year</u>	<u>Capital Fees *</u>	<u>Connection Fees **</u>	<u>Contribution</u>
2026-27	\$ 788,000	\$ 13,000	\$ 801,000
2027-28	855,000	-	855,000
2028-29	928,000	-	928,000
2029-30	1,007,000	-	1,007,000
2030-31	1,093,000	-	1,093,000

Target Contribution to <u>Martis Valley Water System (MVWS)</u> Capital Reserves			
<u>Fiscal Year</u>	<u>Capital Fees *</u>	<u>Connection Fees **</u>	<u>Contribution</u>
2026-27	\$ 888,000	\$ -	\$ 888,000
2027-28	976,000	-	976,000
2028-29	1,073,000	-	1,073,000
2029-30	1,179,000	-	1,179,000
2030-31	1,296,000	-	1,296,000

Target Contribution to Sewer Capital Reserves

<u>Fiscal Year</u>	<u>Capital Fees *</u>	<u>Connection Fees</u>	<u>Contribution</u>
2026-27	\$ 925,000	\$ 8,000	\$ 933,000
2027-28	1,017,000	-	1,017,000
2028-29	1,118,000	-	1,118,000
2029-30	1,229,000	-	1,229,000
2030-31	1,351,000	-	1,351,000

* Denotes revenue growth of 9.9% for years two through five.

** Because of the inconsistent nature of connection fees, they are only estimated for the current year.

Target Contribution to Solid Waste Capital Reserves

<u>Fiscal Year</u>	<u>Capital Fees *</u>	<u>Connection Fees</u>	<u>Contribution</u>
2026-27	\$ 23,000	\$ -	\$ 23,000
2027-28	23,000	-	23,000
2028-29	23,000	-	23,000
2029-30	23,000	-	23,000
2030-31	23,000	-	23,000

* Denotes revenue growth of 0% for years two through five.

** Because of the inconsistent nature of connection fees, they are only estimated for the current year.

Operating Reserve Level

As described in Article IV regarding the establishment of appropriate operating reserve levels and within the parameters recommended by the GFOA, it has been determined that the base number of days for the Operating Reserve level for Enterprise Funds will be 90 days (based on a 360 day year). The major considerations affecting this decision were the size of the fund and the timing of cash flows due to the direct billing of water customers and the indirect billing of sewer and solid waste customers through Placer County.

The following schedule details the minimum reserve goal rounded to the nearest \$1,000:

FY 2026-27 Budgeted NWS Operating Fund Expenses and Reserve Levels

<u>Budgeted Expenses</u>	<u>Days</u>	<u>Minimum Reserve Goal</u>
\$ 2,098,211	90	\$ 525,000

FY 2026-27 Budgeted MVWS Operating Fund Expenses and Reserve Levels

<u>Budgeted Expenses</u>	<u>Days</u>	<u>Minimum Reserve Goal</u>
\$ 1,691,736	90	\$ 423,000

FY 2026-27 Budgeted Sewer Operating Fund Expenses and Reserve Levels

<u>Budgeted Expenses</u>	<u>Days</u>	<u>Minimum Reserve Goal</u>
\$ 3,049,279	90	\$ 762,000

FY 2026-27 Budgeted Solid Waste Operating Fund Expenses and Reserve Levels

<u>Budgeted Expenses</u>	<u>Days</u>	<u>Minimum Reserve Goal</u>
\$ 781,507	90	\$ 195,000



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Approval of Claims & Demands – Paid and Unpaid

DATE: June 17, 2026
TO: Board of Directors
FROM: Cheryl Plexico, Director of Finance and Accounting

DISCUSSION:

The attachment, *Warrant Register – PAID*, shows all checks written to pay claims and demands received subsequent to the previous board meeting. This is consistent with Resolution 16-21, which states that checks to pay claims and demands need not be approved by the Board of Directors before payment if the District Treasurer has determined that the claims and demands conform to the District's approved budget.

There is no *Warrant Register – UNPAID* for the current month.

RECOMMENDATION: Approve Claims & Demands – Paid

ATTACHMENTS: Warrant Register – PAID

DATE PREPARED: June 10, 2026

Accounts Payable

Checks by Date - Detail by Vendor Number

User: aimeer@northstarcsd.org
 Printed: 6/10/2026 4:00 PM



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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	AT&02 05/19/2026	AT&T Internet and phone at Schaffer Mill Pump Station	05/27/2026		216.18
Total for this ACH Check for Vendor AT&02:				0.00	216.18
Total for Vendor AT&02 (AT&T):				0.00	216.18
Report Total (1 checks):				0.00	216.18

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	CAL11	CalPERS RETIREMENT FUND	06/10/2026		
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			4,673.36
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			1,174.81
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			468.77
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			285.88
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			19,211.30
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			2,194.35
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			1,386.76
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			4,956.09
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			1,596.54
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			8,985.35
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			2,569.92
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			1,235.32
	06/02/2026	Retirement payment for PP#11 - EFT 06/01/2026			1,319.06
Total for this ACH Check for Vendor CAL11:				0.00	50,057.51
ACH	CAL11	CalPERS RETIREMENT FUND	05/27/2026		
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			285.88
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			4,951.94
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			4,674.01
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			1,319.06
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			468.77
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			1,597.18
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			2,190.30
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			1,174.82
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			19,211.31
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			2,569.92
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			8,985.36
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			1,386.76
	05/13/2026	Retirement payment for PP#10 - EFT 05/12/2026			1,235.33
Total for this ACH Check for Vendor CAL11:				0.00	50,050.64
Total for Vendor CAL11 (CalPERS RETIREMENT FUND):				0.00	100,108.15
Report Total (2 checks):				0.00	100,108.15

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	DEL05 597104506	DE LAGE LANDEN FINANCIAL SERVI Copier lease - Admin bldg - May 2026 - EFT 06.	06/17/2026		187.67
Total for this ACH Check for Vendor DEL05:				0.00	187.67
Total for Vendor DEL05 (DE LAGE LANDEN FINANCIAL SERVICES INC):				0.00	187.67
Report Total (1 checks):				0.00	187.67

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	NAT04	NATIONWIDE TRUST COMPANY	06/10/2026		
	06/02/2026	Employer contribution to PEHP - PP#10 - EFT 0			200.00
	06/02/2026	Employee contribution to PEHP - PP#10 - EFT C			1,200.00
	06/02/2026	Employee contribution to PEHP - PP#10 - EFT C			1,850.00
	06/02/2026	Employer contribution to PEHP - PP#10 - EFT 0			700.00
	06/02/2026	Employee contribution to PEHP - PP#10 - EFT C			200.00
	06/02/2026	Employer contribution to PEHP - PP#10 - EFT 0			1,000.00
	06/02/2026	Employee contribution to PEHP - PP#10 - EFT C			700.00
	06/02/2026	Employer contribution to PEHP - PP#10 - EFT 0			200.00
	06/02/2026	Employer contribution to PEHP - PP#10 - EFT 0			1,850.00
Total for this ACH Check for Vendor NAT04:				0.00	7,900.00
ACH	NAT04	NATIONWIDE TRUST COMPANY	06/17/2026		
	06/03/2026	Employee contribution to PEHP - PP#11 - EFT C			1,850.00
	06/03/2026	Employer contribution to PEHP - PP#11 - EFT 0			200.00
	06/03/2026	Employer contribution to PEHP - PP#11 - EFT 0			1,850.00
	06/03/2026	Employer contribution to PEHP - PP#11 - EFT 0			1,000.00
	06/03/2026	Employer contribution to PEHP - PP#11 - EFT 0			700.00
	06/03/2026	Employee contribution to PEHP - PP#11 - EFT C			700.00
	06/03/2026	Employer contribution to PEHP - PP#11 - EFT 0			200.00
	06/03/2026	Employee contribution to PEHP - PP#11 - EFT C			200.00
	06/03/2026	Employee contribution to PEHP - PP#11 - EFT C			1,200.00
Total for this ACH Check for Vendor NAT04:				0.00	7,900.00
Total for Vendor NAT04 (NATIONWIDE TRUST COMPANY):				0.00	15,800.00
Report Total (2 checks):				0.00	15,800.00

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	NAV01	NAVIA BENEFIT SOLUTIONS INC	06/17/2026		
	06/08/2026	HRA Disbursement 2 - May 2026 - EFT 05/22/2			35.00
	06/08/2026	HRA Disbursement 2 - May 2026 - EFT 05/22/2			115.00
	06/08/2026	HRA Disbursement 2 - May 2026 - EFT 05/22/2			421.68
Total for this ACH Check for Vendor NAV01:				0.00	571.68
Total for Vendor NAV01 (NAVIA BENEFIT SOLUTIONS INC):				0.00	571.68
Report Total (1 checks):				0.00	571.68

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31309	AIR02 9172403250 9600988627	AIRGAS USA LLC Argon carbon dioxide Argon cylinder return credit	06/17/2026		487.40 -257.06
Total for Check Number 31309:				0.00	230.34
Total for Vendor AIR02 (AIRGAS USA LLC):				0.00	230.34
31274	ALP01 26848	AL POMBO INC 4-12" cobble for sink hole repair on Highlands V	06/10/2026		321.86
Total for Check Number 31274:				0.00	321.86
Total for Vendor ALP01 (AL POMBO INC):				0.00	321.86
31310	AMA01 19FM-KMKL-RLGK 19FM-KMKL-RLGK 1T4X-VFDR-4XC7 1YFG-C1MC-1MQ1	AMAZON CAPITAL SERVICES Saw protection gloves Falling axes (2) wedges (2) Copy paper paper towels toilet paper White-C DMA solar panels chargers-Basque Coyote Fc	06/17/2026		39.63 196.24 177.47 340.45
Total for Check Number 31310:				0.00	753.79
Total for Vendor AMA01 (AMAZON CAPITAL SERVICES):				0.00	753.79
31311	AME02 267545	AMERICHECK USA Background check - Jensen	06/17/2026		25.00
Total for Check Number 31311:				0.00	25.00
Total for Vendor AME02 (AMERICHECK USA):				0.00	25.00
31275	ANG02 5/28/2026	PATTY ANGEL Exercise bike - Reimb Angel	06/10/2026		50.00
Total for Check Number 31275:				0.00	50.00
Total for Vendor ANG02 (PATTY ANGEL):				0.00	50.00
31276	ANS01 C5203-052926	ANSWERWEST INC On-call answering service 05/25-06/21/2026	06/10/2026		184.95
Total for Check Number 31276:				0.00	184.95

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
Total for Vendor ANS01 (ANSWERWEST INC):				0.00	184.95
31277	AP*00112 05/29/2026 05/29/2026_02	CAROL VESELY GWR rebate - 1043 Martis Landing GWR rebate - 236 Basque Dr	06/10/2026		161.17 161.17
Total for Check Number 31277:				0.00	322.34
Total for Vendor AP*00112 (CAROL VESELY):				0.00	322.34
31256	ARE01 2026-0430-Measu 2026-0430-Measu	AREVALO TREE & DEFENSIBLE SPAC Measure U 50% Cost Sharing Agreement - Trim Measure U 50% Cost Sharing Agreement - Trim	06/03/2026		902.50 902.50
Total for Check Number 31256:				0.00	1,805.00
31278	ARE01 2026-0521-CF	AREVALO TREE & DEFENSIBLE SPAC 2023 NEU Ph II CalFire Fuels reduction - Beyor	06/10/2026		33,425.00
Total for Check Number 31278:				0.00	33,425.00
31312	ARE01 2026-0602-CF	AREVALO TREE & DEFENSIBLE SPAC 2023 NEU PhII CalFire Fuels Reduction - Beyor	06/17/2026		33,425.00
Total for Check Number 31312:				0.00	33,425.00
Total for Vendor ARE01 (AREVALO TREE & DEFENSIBLE SPACE SERVICES):				0.00	68,655.00
31239	AT&03 000025217749 000025217749 000025217749 000025217749 000025219025	AT&T - CALNET 3 Telephones 04/10-05/09/2026 Telephones 04/10-05/09/2026 Telephones 04/10-05/09/2026 Telephones 04/10-05/09/2026 Fire alarm lines at Admin bldg 04/10-05/09/2026	05/27/2026		55.59 63.18 32.32 128.81 63.08
Total for Check Number 31239:				0.00	342.98
31279	AT&03 000025294707	AT&T - CALNET 3 Fire alarm lines MVWS M&O facility 04/25-05/	06/10/2026		63.34
Total for Check Number 31279:				0.00	63.34
Total for Vendor AT&03 (AT&T - CALNET 3):				0.00	406.32
31240	BAD01 80235732 80235732	BADGER METER INC Beacon cellular service - Apr 2026 Beacon cellular service - Apr 2026	05/27/2026		1,282.50 900.00
Total for Check Number 31240:				0.00	2,182.50
Total for Vendor BAD01 (BADGER METER INC):				0.00	2,182.50
31280	BRO02 06/01/2026	WARREN "CHIP" BROWN Healthcare reimb - Brown - May 2026	06/10/2026		1,593.80

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31280:	0.00	1,593.80
			Total for Vendor BRO02 (WARREN "CHIP" BROWN):	0.00	1,593.80
31313	BUT01 212	BARBARA BUTTERFIELD Admin office cleaning - May 2026	06/17/2026		1,200.00
			Total for Check Number 31313:	0.00	1,200.00
			Total for Vendor BUT01 (BARBARA BUTTERFIELD):	0.00	1,200.00
31241	CAS01 INV24969	CASCADE FIRE EQUIPMENT INC Practice fire shelter (L) shelter for wildland fire	05/27/2026		756.79
			Total for Check Number 31241:	0.00	756.79
			Total for Vendor CAS01 (CASCADE FIRE EQUIPMENT INC):	0.00	756.79
31242	CHA02 176991601050726	CHARTER COMMUNICATIONS Cable service at Station 31 & 32 05/11-06/10/20:	05/27/2026		252.59
			Total for Check Number 31242:	0.00	252.59
31281	CHA02 179209801052126	CHARTER COMMUNICATIONS Cable and internet at Admin bldg 05/21-06/20/20	06/10/2026		375.54
			Total for Check Number 31281:	0.00	375.54
			Total for Vendor CHA02 (CHARTER COMMUNICATIONS):	0.00	628.13
31243	CIN01 4269459623 4269459623	CINTAS CORPORATION #623 Cleaning Restroom Safety Supplies & Service Coverall Laundry Inspection Repair & Replace	05/27/2026		339.66 159.91
			Total for Check Number 31243:	0.00	499.57
31257	CIN01 4270247747 4270247747	CINTAS CORPORATION #623 Coverall Laundry Inspection Repair & Replace Cleaning Restroom Safety Supplies & Service	06/03/2026		159.91 265.99
			Total for Check Number 31257:	0.00	425.90
31282	CIN01 4270977812 4270977812	CINTAS CORPORATION #623 Cleaning Restroom Safety Supplies & Service Coverall Laundry Inspection Repair & Replace	06/10/2026		392.73 164.59
			Total for Check Number 31282:	0.00	557.32
31314	CIN01 4271738117 4271738117	CINTAS CORPORATION #623 Coverall Laundry Inspection Repair & Replace Cleaning Restroom Safety Supplies & Service	06/17/2026		164.59 272.77
			Total for Check Number 31314:	0.00	437.36
			Total for Vendor CIN01 (CINTAS CORPORATION #623):	0.00	1,920.15

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31244	CRA02 GIE0260 GIE0270	CRANMER ENGINEERING INC Distribution bacteria analysis Raw and distribution bacteria analysis	05/27/2026		380.00 460.00
			Total for Check Number 31244:	0.00	840.00
		Total for Vendor CRA02 (CRANMER ENGINEERING INC):		0.00	840.00
31258	CRU01 05/26/2026 05/26/2026	STEVE CRUSH T2 certification renewal (50%) - Reimb Crush T2 certification renewal (50%) - Reimb Crush	06/03/2026		30.00 30.00
			Total for Check Number 31258:	0.00	60.00
		Total for Vendor CRU01 (STEVE CRUSH):		0.00	60.00
31315	CUR01 106746 106746 106746 106746 106746	CURALINC LLC Employee assistance program - 3rd Qtr CY2026 Employee assistance program - 3rd Qtr CY2026 Employee assistance program - 3rd Qtr CY2026 Employee assistance program - 3rd Qtr CY2026 Employee assistance program - 3rd Qtr CY2026	06/17/2026		584.10 417.10 291.97 83.42 83.42
			Total for Check Number 31315:	0.00	1,460.01
		Total for Vendor CUR01 (CURALINC LLC):		0.00	1,460.01
31283	DOW01 626891 626892 626893 627543 627544	DOWNEY BRAND ATTORNEYS LLP Legal fees - Mar 2026 Legal fees - Mar 2026 Legal fees - Mar 2026 Legal fees - Apr 2026 Legal fees - Apr 2026	06/10/2026		640.00 118.00 2,860.00 520.00 160.00
			Total for Check Number 31283:	0.00	4,298.00
		Total for Vendor DOW01 (DOWNEY BRAND ATTORNEYS LLP):		0.00	4,298.00
31284	ELE01 0427753	ELEVATED TREE EXPERTS LLC Fuels Reduction_2026 TTAD - Beyond 300'	06/10/2026		25,812.50
			Total for Check Number 31284:	0.00	25,812.50
		Total for Vendor ELE01 (ELEVATED TREE EXPERTS LLC):		0.00	25,812.50
31285	FOR02 06/01/2026	MARILYN FORNI Healthcare reimb - Forni - May 2026	06/10/2026		625.90
			Total for Check Number 31285:	0.00	625.90
		Total for Vendor FOR02 (MARILYN FORNI):		0.00	625.90

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31259	G0001 14775	GOODWIN CONSULTING GROUP INC CFD Special Tax Administration 10/06/2025-04/	06/03/2026		7,082.50
		Total for Check Number 31259:		0.00	7,082.50
		Total for Vendor G0001 (GOODWIN CONSULTING GROUP INC):		0.00	7,082.50
31286	GPI01 16254	GPI PLUMBING INC Installation of tankless water heater for Station 3	06/10/2026		5,600.00
		Total for Check Number 31286:		0.00	5,600.00
		Total for Vendor GPI01 (GPI PLUMBING INC):		0.00	5,600.00
31260	GRA01 9920929206 9920940690 9922304978 9922304978 9922304978 9923781349	GRAINGER INC Metallic enclosure for DMA at Basque Dr & Noi Conduit conduit fittings PVC bushings u-bolt fi Line marking paint flags - blue for stock supply Line marking paint flags - blue for stock supply Line marking paint flags - green for stock suppl Hour meter for Newhall Pump Station	06/03/2026		241.12 314.53 62.80 62.81 129.68 42.24
		Total for Check Number 31260:		0.00	853.18
31287	GRA01 9931897491 9931897491 9931897491	GRAINGER INC Eye wash preservative (5) Eye wash preservative (4) Safety glasses (8)	06/10/2026		61.24 48.99 153.50
		Total for Check Number 31287:		0.00	263.73
31316	GRA01 9940559181	GRAINGER INC Battery for UPS at Newhall Pump Station	06/17/2026		84.37
		Total for Check Number 31316:		0.00	84.37
		Total for Vendor GRA01 (GRAINGER INC):		0.00	1,201.28
31245	HAR03 24101	HARBEN INC Water selector rebuild kit valve swivel joint ada	05/27/2026		1,232.09
		Total for Check Number 31245:		0.00	1,232.09
		Total for Vendor HAR03 (HARBEN INC):		0.00	1,232.09
31288	HUN01 87866 87866	HUNT & SONS INC Diesel Gasoline	06/10/2026		4,163.69 4,735.76
		Total for Check Number 31288:		0.00	8,899.45
		Total for Vendor HUN01 (HUNT & SONS INC):		0.00	8,899.45
31246	INF01 309193	INFOSEND INC Statement mailing & processing - Apr 2026	05/27/2026		26.61

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
309193		Statement mailing & processing - Apr 2026			35.51
309193		Statement mailing & processing - Apr 2026			510.69
309193		Statement mailing & processing - Apr 2026			385.82
309193		Statement mailing & processing - Apr 2026			259.79
309193		Statement mailing & processing - Apr 2026			346.70
					<hr/>
				Total for Check Number 31246:	0.00 1,565.12
					<hr/>
				Total for Vendor INF01 (INFOSEND INC):	0.00 1,565.12
31289	INT06	INTERMEDIA.NET INC	06/10/2026		
	2606047027	Intermedia - Phone system 05/02-06/01/2026			448.01
	2606047027	Intermedia - Phone system 05/02-06/01/2026 - S			173.32
	2606047027	Intermedia - Phone system 05/02-06/01/2026			144.17
	2606047027	Intermedia - Phone system 05/02-06/01/2026 - S			77.79
					<hr/>
				Total for Check Number 31289:	0.00 843.29
					<hr/>
				Total for Vendor INT06 (INTERMEDIA.NET INC):	0.00 843.29
31290	IVE01	NANCY IVES	06/10/2026		
	06/01/2026	Healthcare reimb - Ives - May 2026			1,085.52
					<hr/>
				Total for Check Number 31290:	0.00 1,085.52
					<hr/>
				Total for Vendor IVE01 (NANCY IVES):	0.00 1,085.52
31261	JAC01	JACK HENRY & ASSOCIATES INC	06/03/2026		
	5289774	RemitPlus annual license fees 07/01/2026-06/30.			2,029.14
					<hr/>
				Total for Check Number 31261:	0.00 2,029.14
					<hr/>
				Total for Vendor JAC01 (JACK HENRY & ASSOCIATES INC):	0.00 2,029.14
31317	JSC01	JSC VISTA AWARDS	06/17/2026		
	15845	Memorial name plates (2) for plaque at flag pole			430.00
					<hr/>
				Total for Check Number 31317:	0.00 430.00
					<hr/>
				Total for Vendor JSC01 (JSC VISTA AWARDS):	0.00 430.00
31262	LAK01	LAKE TAHOE REGIONAL FIRE CHIEF	06/03/2026		
	05/21/2026	LTRFCA 2026-2027 annual dues for NFD as a fi			200.00
					<hr/>
				Total for Check Number 31262:	0.00 200.00
					<hr/>
				Total for Vendor LAK01 (LAKE TAHOE REGIONAL FIRE CHIEF ASSOCIATION):	0.00 200.00
31318	LIB01	LIBERTY UTILITIES	06/17/2026		
	06/09/2026	Electricity - May 2026			14,331.94
	06/09/2026	Electricity - May 2026			82.50
	06/09/2026	Electricity - May 2026			2,978.21
	06/09/2026	Electricity - May 2026			19,293.10

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	06/09/2026	Electricity - May 2026			846.14
	06/09/2026	Electricity - May 2026			354.09
	06/09/2026	Electricity - May 2026			1,978.33
	06/09/2026	Electricity - May 2026			4,395.15
					<hr/>
				Total for Check Number 31318:	0.00 44,259.46
					<hr/>
				Total for Vendor LIB01 (LIBERTY UTILITIES):	0.00 44,259.46
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31247	LIF01 2114698	LIFE ASSIST INC Epinephrine amiodarone IV catheters i-gel s	05/27/2026		493.90
				Total for Check Number 31247:	0.00 493.90
					<hr/>
				Total for Vendor LIF01 (LIFE ASSIST INC):	0.00 493.90
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31248	MOU01 101770 101859	MOUNTAIN HARDWARE Shovels (3) for shop supply Red spray paint (6) for fire hydrants - NWS	05/27/2026		45.75 34.70
				Total for Check Number 31248:	0.00 80.45
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31263	MOU01 102240 102272	MOUNTAIN HARDWARE Coupling for PO Box irrigation Ant bait (2) flap discs grind wheel for stock su	06/03/2026		4.89 39.20
				Total for Check Number 31263:	0.00 44.09
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31291	MOU01 068670 102478 102482	MOUNTAIN HARDWARE Concrete (49) for stock supply Flap discs hole saw cutting wheel grind wheels Pilot bits (2) fine point marker for shop supply	06/10/2026		416.63 74.73 20.24
				Total for Check Number 31291:	0.00 511.60
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31319	MOU01 102861 102932	MOUNTAIN HARDWARE Liquid cement adapter for Admin bldg sewer bc Briquets for BBQ	06/17/2026		63.19 16.34
				Total for Check Number 31319:	0.00 79.53
					<hr/>
				Total for Vendor MOU01 (MOUNTAIN HARDWARE):	0.00 715.67
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31264	MUN01 049636 049648	MUNICIPAL MAINTENANCE EQUIPME Tip cleaning kit for jetter nozzles on V-2 1/2" chisels (2) for V-2	06/03/2026		85.44 822.61
				Total for Check Number 31264:	0.00 908.05
					<hr/>
				Total for Vendor MUN01 (MUNICIPAL MAINTENANCE EQUIPMENT INC):	0.00 908.05
<hr/>					
31265	NAP02 657006	NAPA SIERRA - ACCT#3318 Struts (2) for cabinets on E-31	06/03/2026		121.84
				Total for Check Number 31265:	0.00 121.84

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
Total for Vendor NAP02 (NAPA SIERRA - ACCT#3318):				0.00	121.84
31292	NAV02	NAVIA BENEFIT SOLUTIONS INC	06/10/2026		
	11086515	Monthly admin fee - May 2026			54.10
	11086515	Monthly admin fee - May 2026			86.39
	11086515	Monthly admin fee - May 2026			10.82
	11086515	Monthly admin fee - May 2026			10.82
	11086515	Monthly admin fee - May 2026			37.87
Total for Check Number 31292:				0.00	200.00
Total for Vendor NAV02 (NAVIA BENEFIT SOLUTIONS INC):				0.00	200.00
31266	NUS01	NUSYSTEMS INC	06/03/2026		
	25176	Admin bldg alarm monitoring 03/01-05/31/2026			126.00
	27099	Admin bldg alarm monitoring 06/01-08/31/2026			126.00
Total for Check Number 31266:				0.00	252.00
Total for Vendor NUS01 (NUSYSTEMS INC):				0.00	252.00
31267	OFF02	OFFICE1	06/03/2026		
	LVAR642392	Copier base rate fees - Fire admin 05/22-06/21/2			35.00
	LVAR642742	Copier overage fees - Captain's office 04/23-05/2			14.16
Total for Check Number 31267:				0.00	49.16
31293	OFF02	OFFICE1	06/10/2026		
	LVAR643572	Copier overage fees - Utility ops 04/29-05/28/20			62.11
Total for Check Number 31293:				0.00	62.11
Total for Vendor OFF02 (OFFICE1):				0.00	111.27
31268	OFF03	OFFICE1	06/03/2026		
	5038820969	Copier lease - Station 32 05/15-06/14/2026			196.49
Total for Check Number 31268:				0.00	196.49
Total for Vendor OFF03 (OFFICE1):				0.00	196.49
31269	OLY02	OLYMPIC VALLEY PUBLIC SERVICE D	06/03/2026		
	105	SCBAs (22) - FEMA AFG required grant match			8,986.39
Total for Check Number 31269:				0.00	8,986.39
Total for Vendor OLY02 (OLYMPIC VALLEY PUBLIC SERVICE DISTRICT):				0.00	8,986.39
31249	ORE01	O'REILLY AUTOMATIVE INC - ACCT#1	05/27/2026		
	4426-362871	Brake pads (2) oil & air filter for U-2			191.78
	4426-363059	Fuses (4) for P-1			21.27

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31249:	0.00	213.05
31294	ORE01 4426-357089	O'REILLY AUTOMATIVE INC - ACCT#1 Brake pads for U-2	06/10/2026		64.96
			Total for Check Number 31294:	0.00	64.96
		Total for Vendor ORE01 (O'REILLY AUTOMATIVE INC - ACCT#1894214):		0.00	278.01
31250	OTI01 F10000295271	OTIS ELEVATOR COMPANY INC Logistics and fuel impact fee	05/27/2026		175.00
			Total for Check Number 31250:	0.00	175.00
		Total for Vendor OTI01 (OTIS ELEVATOR COMPANY INC):		0.00	175.00
31251	PAC01 3018160 3018167 3018303	PACIFIC COMPUTER SUPPLY INC Acrobat Pro subscription 03/15-08/15/2026 - Ma Office 365 subscription (50) 03/03-04/02/2026 Laptop docking station - Plexico	05/27/2026		143.95 882.08 1,806.14
			Total for Check Number 31251:	0.00	2,832.17
		Total for Vendor PAC01 (PACIFIC COMPUTER SUPPLY INC):		0.00	2,832.17
31270	PAC04 1811420918	PACE SUPPLY CORP Meters (10) Endpoints (10) Registers (10)	06/03/2026		6,625.91
			Total for Check Number 31270:	0.00	6,625.91
		Total for Vendor PAC04 (PACE SUPPLY CORP):		0.00	6,625.91
31320	PDM01 599292-01 599292-01	PDM STEEL INC Steel for DMA's-Coyote Fork Big Springs Bas Steel for stock supply	06/17/2026		90.57 1,229.67
			Total for Check Number 31320:	0.00	1,320.24
		Total for Vendor PDM01 (PDM STEEL INC):		0.00	1,320.24
31295	PEA01 530700 530700	PEACE OFFICERS RESEARCH ASSOCI. PORAC membership dues for 3rd Qtr CY2026 PORAC membership dues for 3rd Qtr CY2026	06/10/2026		22.50 161.25
			Total for Check Number 31295:	0.00	183.75
		Total for Vendor PEA01 (PEACE OFFICERS RESEARCH ASSOCIATION OF CALIFORNIA):		0.00	183.75
31296	PIT01 1029518590	PITNEY BOWES INC Red ink cartridge for postage machine	06/10/2026		123.03
			Total for Check Number 31296:	0.00	123.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
Total for Vendor PIT01 (PITNEY BOWES INC):				0.00	123.03
31271	PLA05	PLACER COUNTY ENVIRONMENTA	06/03/2026		
	IN0166316	Annual permit fee for generator fuel tank - Static			526.00
	IN0166842	Annual permit fee for generator fuel tank - Static			1,126.00
Total for Check Number 31271:				0.00	1,652.00
31297	PLA05	PLACER COUNTY ENVIRONMENTA	06/10/2026		
	IN0164104	Fees & permits for above ground storage tanks -			526.00
	IN0164105	Fees & permits for above ground storage tanks -			2,079.00
	IN0164106	Fees & permits for above ground storage tanks -			1,024.00
	IN0164107	Fees & permits for above ground storage tanks -			1,024.00
	IN0164108	Fees & permits for above ground storage tanks -			526.00
	IN0164109	Fees & permits for above ground storage tanks -			1,024.00
	IN0164110	Fees & permits for above ground storage tanks -			1,024.00
	IN0164111	Fees & permits for above ground storage tanks -			526.00
	IN0164112	Fees & permits for above ground storage tanks -			526.00
	IN0164113	Fees & permits for above ground storage tanks -			1,024.00
	IN0164114	Fees & permits for above ground storage tanks -			1,024.00
	IN0164115	Hazmat Business Plan Generator Permit for Ad			526.00
	IN0164116	Fees & permits for above ground storage tanks -			526.00
Total for Check Number 31297:				0.00	11,379.00
Total for Vendor PLA05 (PLACER COUNTY ENVIRONMENTAL HEALTH):				0.00	13,031.00
31298	PLA06	PLACER COUNTY PERSONNEL	06/10/2026		
	05/26/2026	Dental and vision insurance - Jun 2026			203.54
	05/26/2026	Dental and vision insurance - Jun 2026			21.60
	05/26/2026	Dental and vision insurance - Jun 2026			265.54
	05/26/2026	Dental and vision insurance - Jun 2026			79.44
	05/26/2026	Dental and vision insurance - Jun 2026			1,929.55
	05/26/2026	Dental and vision insurance - Jun 2026			805.39
	05/26/2026	Dental and vision insurance - Jun 2026			19.28
	05/26/2026	Dental and vision insurance - Jun 2026			1,079.70
	05/26/2026	Dental and vision insurance - Jun 2026			156.56
Total for Check Number 31298:				0.00	4,560.60
Total for Vendor PLA06 (PLACER COUNTY PERSONNEL):				0.00	4,560.60
31299	RAD02	JOHN RADANOVICH	06/10/2026		
	06/01/2026	Healthcare reimb - Radanovich - May 2026			1,958.97
Total for Check Number 31299:				0.00	1,958.97
Total for Vendor RAD02 (JOHN RADANOVICH):				0.00	1,958.97
31300	ROE01	CANDACE ROEDER	06/10/2026		
	06/01/2026	Healthcare reimb - Roeder - May 2026			2,027.40
Total for Check Number 31300:				0.00	2,027.40

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
Total for Vendor ROE01 (CANDACE ROEDER):				0.00	2,027.40
31252	SEL01	SELMAN & COMPANY	05/27/2026		
	LB4088_2026501	Life insurance - May 2026			199.20
	LB4088_2026501	Life insurance - May 2026			26.56
	LB4088_2026501	Life insurance - May 2026			18.10
Total for Check Number 31252:				0.00	243.86
31321	SEL01	SELMAN & COMPANY	06/17/2026		
	LB4088_20260601	Life insurance - Jun 2026			26.56
	LB4088_20260601	Life insurance - Jun 2026			18.10
	LB4088_20260601	Life insurance - Jun 2026			199.20
Total for Check Number 31321:				0.00	243.86
Total for Vendor SEL01 (SELMAN & COMPANY):				0.00	487.72
31322	SHA01	MARK SHADOWENS	06/17/2026		
	06/08/2026	Healthcare reimb - Shadowens - Jul 2026			2,496.58
Total for Check Number 31322:				0.00	2,496.58
Total for Vendor SHA01 (MARK SHADOWENS):				0.00	2,496.58
31301	SID01	SIDDONS MARTIN EMERGENCY GROU	06/10/2026		
	322-0000062380	Air brake valve repair for E-31			1,776.89
Total for Check Number 31301:				0.00	1,776.89
Total for Vendor SID01 (SIDDONS MARTIN EMERGENCY GROUP):				0.00	1,776.89
31323	SOU01	SOUTHWEST GAS CO	06/17/2026		
	06/09/2026	Natural gas - May 2026			231.50
	06/09/2026	Natural gas - May 2026			22.70
	06/09/2026	Natural gas - May 2026			220.50
	06/09/2026	Natural gas - May 2026			29.37
	06/09/2026	Natural gas - May 2026			289.95
	06/09/2026	Natural gas - May 2026			86.97
Total for Check Number 31323:				0.00	880.99
Total for Vendor SOU01 (SOUTHWEST GAS CO):				0.00	880.99
31302	SPR01	SPRINGBROOK HOLDING COMPANY J	06/10/2026		
	INV-023951	CivicPay Transaction fees - Apr 2026 (13.56%)			37.23
	INV-023951	CivicPay Transaction fees - Apr 2026 (15.48%)			42.52
	INV-023951	CivicPay Transaction fees - Apr 2026 (31.21%)			85.71
	INV-023951	CivicPay Transaction fees - Apr 2026 (.49%)			1.36
	INV-023951	CivicPay Transaction fees - Apr 2026 (1.61%)			4.43
	INV-023951	CivicPay Transaction fees - Apr 2026 (37.65%)			103.40
Total for Check Number 31302:				0.00	274.65

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31324	SPR01	SPRINGBROOK HOLDING COMPANY I	06/17/2026		
	INV-024164	CivicPay Transaction fees - May 2026 (13.28%)			36.44
	INV-024164	CivicPay Transaction fees - May 2026 (37.51%)			102.96
	INV-024164	CivicPay Transaction fees - May 2026 (.48%)			1.32
	INV-024164	CivicPay Transaction fees - May 2026 (1.67%)			4.58
	INV-024164	CivicPay Transaction fees - May 2026 (15.43%)			42.34
	INV-024164	CivicPay Transaction fees - May 2026 (31.64%)			86.86
		Total for Check Number 31324:		0.00	274.50
		Total for Vendor SPR01 (SPRINGBROOK HOLDING COMPANY LLC):		0.00	549.15
31303	STA05 177657	STATE OF CA DEPT OF FORESTRY & 911 dispatching service 01/01-03/31/2026	06/10/2026		11,202.01
		Total for Check Number 31303:		0.00	11,202.01
		Total for Vendor STA05 (STATE OF CA DEPT OF FORESTRY & FIRE PROTECTION):		0.00	11,202.01
31304	STR01	STRADLING YOCCA CARLSON & RAU	06/10/2026		
	429791	Legal fees - Feb 2026			378.00
	429792	Legal fees - Feb 2026			1,724.00
	430790	Legal fees - Mar 2026			1,903.91
		Total for Check Number 31304:		0.00	4,005.91
		Total for Vendor STR01 (STRADLING YOCCA CARLSON & RAUTH):		0.00	4,005.91
31253	TAH06	TAHOE TRUCKEE SIERRA DISPOSAL	05/27/2026		
	0001095197	Garbage pickup service - Utility ops - Apr 2026			410.38
	0001095876	Garbage pickup service - Station 31 - Apr 2026			39.59
	0001095934	Garbage pickup service - Station 32 - Apr 2026			29.53
		Total for Check Number 31253:		0.00	479.50
31325	TAH06	TAHOE TRUCKEE SIERRA DISPOSAL	06/17/2026		
	0001094941	Residential service 1435 units 04/01-06/30/2026			129,279.15
		Total for Check Number 31325:		0.00	129,279.15
		Total for Vendor TAH06 (TAHOE TRUCKEE SIERRA DISPOSAL):		0.00	129,758.65
31272	TEI01	TEICHERT & SON INC	06/03/2026		
	10804677	Asphalt for DMA at Basque Dr & Northstar Dr			749.38
		Total for Check Number 31272:		0.00	749.38
31305	TEI01	TEICHERT & SON INC	06/10/2026		
	10805680	Asphalt for Highlands View Rd			259.02
		Total for Check Number 31305:		0.00	259.02
		Total for Vendor TEI01 (TEICHERT & SON INC):		0.00	1,008.40
31254	THA01	THATCHER COMPANY INC	05/27/2026		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	2026400101846	CL2 for water treatment (50%)			2,614.20
	2026400101846	CL2 for water treatment (50%) caustic soda			6,274.05
	2026400900162	Container deposit refund			-1,500.00
	2026400900162	Container deposit refund			-500.00
			Total for Check Number 31254:	0.00	6,888.25
		Total for Vendor THA01 (THATCHER COMPANY INC):		0.00	6,888.25
31306	THE04	THE HARTFORD INC	06/10/2026		
	786320638840	Life insurance - Jun 2026			119.00
	786320638840	Life insurance - Jun 2026			23.80
	786320638840	Life insurance - Jun 2026			83.30
			Total for Check Number 31306:	0.00	226.10
		Total for Vendor THE04 (THE HARTFORD INC):		0.00	226.10
31326	TRU04 435905	TRUCKEE RENTS INC 14" blade for asphalt cutoff saw	06/17/2026		
					163.49
			Total for Check Number 31326:	0.00	163.49
		Total for Vendor TRU04 (TRUCKEE RENTS INC):		0.00	163.49
31327	USB01	US BANK CORPORATE PAYMENT SYS	06/17/2026		
	May Barron	Forestry Suppliers - Chaps hearing protectors			378.95
	May Contardi	Reno Embroidery - Uniform jackets for crew			877.89
	May Evans	Clean Truck Check - 2026 CARB compliance fe			66.18
	May Evans	Bragg Crane Service - Replace pump & motor fc			1,584.00
	May Evans	Lowes - Split rail for MVT fence repair			78.93
	May Geary	RMU - Lunch meeting for ops crew with GM			284.08
	May Geary	AWWA - T2 D2 training - Geary			215.00
	May Geary	Sierra Bakehouse - Admin breakfast with GM			43.20
	May Geary	Red Truck - Lunch meeting - Radanovich Geary			42.91
	May Gibeaut	Fire Penny - Readyrack laundry detergent for ext			84.95
	May Goates	Amazon Web Service - Raw cloud storage serv			1,628.13
	May Goates	Backblaze - Cloud data storage			133.46
	May Goates	Splashtop - Remote support software licenses (1			259.00
	May Goates	Wasabi - Data storage			7.22
	May Martin	Whitecaps Pizza - Lunch meeting - GM Martin			59.29
	May Martin	BNP Media Engineering News Record - Online s			119.99
	May Zangara	Doughboys Donuts - MUOC meeting donuts - B			22.99
	May Zangara	Raley's - MUOC meeting breakfast - Board Men			14.10
	May Zangara	Reno Aces - Reno Aces deposit for 8/7 outing			538.00
	May Zangara	Raley's - Board meeting breakfast			14.62
	May Zangara	Doughboys Donuts - Board meeting donuts			19.99
			Total for Check Number 31327:	0.00	6,472.88
		Total for Vendor USB01 (US BANK CORPORATE PAYMENT SYSTEM):		0.00	6,472.88
31328	VER01	VERIZON WIRELESS	06/17/2026		
	6144575050	Cell phones 04/26-05/25/2026			286.32
	6144575050	Cell phones 04/26-05/25/2026			12.67

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	6144575050	Cell phones 04/26-05/25/2026			51.26
	6144575050	Cell phones 04/26-05/25/2026			52.68
	6144575050	Cell phones 04/26-05/25/2026			12.67
	6144575051	Dumpster site gate cell service 04/26-05/25/2026			38.01
	6144575051	SCADA alarm line and connectivity 04/26-05/25			140.71
	6144575051	SCADA alarm line and connectivity 04/26-05/25			82.68
	6144575051	Admin internet backup 04/26-05/25/2026			38.01
	6144575051	SCADA alarm line and connectivity 04/26-05/25			170.72
	6144661161	Sewer flow meters 04/28-05/27/2026			184.94
			Total for Check Number 31328:	0.00	1,070.67
		Total for Vendor VER01 (VERIZON WIRELESS):		0.00	1,070.67
31329	VIS01 06/02/2026 06/02/2026	JONATHAN VISLOCKY Instructional Methodology course - Reimb Vislo Mileage lodging-Instructional Methodology cou	06/17/2026		461.25 380.95
			Total for Check Number 31329:	0.00	842.20
		Total for Vendor VIS01 (JONATHAN VISLOCKY):		0.00	842.20
31330	VIT01 6503837	VITAL RECORDS CONTROL Monthly shredding service - Jun 2026	06/17/2026		134.63
			Total for Check Number 31330:	0.00	134.63
		Total for Vendor VIT01 (VITAL RECORDS CONTROL):		0.00	134.63
31255	WES04 12267233	WESTERN NEVADA SUPPLY Meter box lids (5) insulation for stock supply	05/27/2026		1,119.26
			Total for Check Number 31255:	0.00	1,119.26
31273	WES04 12252796 72271943	WESTERN NEVADA SUPPLY CLA valve repair kits for Newhall PS PVC pipe cutter for stock supply	06/03/2026		453.67 177.69
			Total for Check Number 31273:	0.00	631.36
31307	WES04 12283846 12283846	WESTERN NEVADA SUPPLY Bonnet o-rings (10) safety flange repair kits (2) Bonnet o-rings (10) safety flange repair kits (2)	06/10/2026		547.15 547.16
			Total for Check Number 31307:	0.00	1,094.31
31331	WES04 12279165 12298802 72297238	WESTERN NEVADA SUPPLY Needle valves (2) for PRV at Northstar Dr & Big 6" flanges (2) gaskets (4) for Res D Hunt nozzle spray head curb key for irrigation	06/17/2026		975.98 1,051.82 128.63
			Total for Check Number 31331:	0.00	2,156.43
		Total for Vendor WES04 (WESTERN NEVADA SUPPLY):		0.00	5,001.36
31308	WES07	WESTERN STATES FIRE PROTECTION	06/10/2026		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
194156		Admin bldg fire alarm monitoring	06/01-08/31/2		75.00
WSF775946		Annual fire sprinkler inspection & backflow cert			622.22
WSF775946		Annual fire sprinkler inspection & backflow cert			933.34
WSF775946		Annual fire sprinkler inspection & backflow cert			311.11
WSF775946		Annual fire sprinkler inspection & backflow cert			311.11
WSF775946		Annual fire sprinkler inspection & backflow cert			622.22
Total for Check Number 31308:				0.00	2,875.00
Total for Vendor WES07 (WESTERN STATES FIRE PROTECTION):				0.00	2,875.00
Report Total (93 checks):				0.00	407,697.80



N·C·S·D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarsd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

AGENDA ITEM #2

Northstar Property Owners Association

There is no written report for this agenda item.



N·C·S·D

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AGENDA ITEM #3

Northstar California/Vail

There is no written report for this agenda item.

T-TSA BOARD MEETING SUMMARY

05/20/2026 Regular Board Meeting

1) The May 20th, 2026 – This Regular Meeting was held in person.

- Board Meeting & Agendas: <https://ttsa.portal.civicclerk.com>
- Board Meeting Videos are still available on YouTube (click link): www.youtube.com/@TTSABoardVideos

2) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in January.

b) Capital Projects Report:

- Digestion Improvements Project: Brown and Caldwell (BC) 60% Design, as well as the scope and Fee Amendment negotiations.
- Network Upgrades Project: A kick-off meeting was held.
- Clean Water Revitalization Project (CWRP). The previously entitled Nutrient Removal Improvements Project (NRIP) (DIM-08) Project Implementation Review Workshop was held. The Public Outreach website and communications strategy are completed.
- T-TSA Parcel is in the process of Annexation with the Town of Truckee. Currently in the application process with Nevada County LAFCo.

c) Laboratory Report:

- CA Lahontan Regional Water Quality Control Board – Waste Discharge Requirement Review.
- Laboratory Information Management System (LIMS) enhancements.
- OVPSD Temporary Discharge Permit – Well Testing.
- Continued CDPH Covid sampling for the Department of Health.

d) Public Outreach and Training/Conferences:

- Staff Participated in Tahoe Truckee Earth Day in The Village at Palisades Tahoe.
- Multiple staff members attended the CWEA Annual Conference in Sacramento.
- Presentation to the TSD Board of Directors.
- M365 Cliptraining: Microsoft Training for select staff is ongoing.

e) Other Items Report:

• The Board Approved:

- The Consent Agenda: Approval of the Regular Board Meeting Minutes from April 15th, 2026, and Approval of the General Fund Warrants for March and April 2026.
- Approval of the Cost of Living (COLA) and Salary Schedule. (Effective July 12, 2026).
- Approval of the Chemical Contracts for Fiscal Year 2027 (FY27).
- Approval of Resolution No. 01-2026 for RESOLUTION OF APPLICATION by T-TSA Requesting the LAFCo of Nevada County to Take Proceedings for the Annexation of APN 049-040-028.
- Approval of the Digestion Improvements Project Scope and Fee Amendment No.1 with Brown and Caldwell.

• Additional Items:

- Presentation of the Agency Strategic Plan. Will return to the Board for final approval with additional updates and revisions.
- Presentation on the Agency Fiscal Year 2026 (FY26) Quarterly Financial Plan Review.
- Presentation on the Fiscal Year 2027 (FY27) Budget Draft.
- Department Reports and General Manager Report: Informational updates only.
- CSDA SB 827 Training: New Fiscal & Financial Statutory Requirement in June.
- CSDA General Manager Summit in Newport in June.
- CSDA Annual Conference & Exhibitor Showcase in August
- Next Regular Board Meeting is June 17th, 2026.



N·C·S·D
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Revision to Salary Ranges for Administrative Positions

DATE: June 17, 2026
TO: Board of Directors
FROM: Julie Zangara, Human Resources and Administrative Manager
SUBJECT: Revision to Salary Ranges for Administrative Positions

BACKGROUND: The District performs salary and benefit surveys to ensure that compensation packages remain fair and competitive in the local region. Prior to this year, the last comprehensive survey was performed for unrepresented staff in 2019. Previously, salary and benefit surveys were performed for the following positions in 2026: Administrative Specialist, Accounting Technician, Senior Accounting Technician, Director of Finance and Accounting, and Human Resources and Administrative Manager. The next surveys performed were inclusive of the IT/GIS Coordinator and Technical Program Administrator. Current job descriptions, wage scales, organizational charts, and benefit information from other local agencies were used to identify revisions needed to wage scales.

DISCUSSION: Adjustments to the District salary ranges are proposed for the following positions: IT/GIS Coordinator and Technical Program Administrator. The revised salary ranges for the District are based on the average ranges of the other agencies.

While the benefits offered vary by employer, the survey results indicate that the District's benefit package is comparable with other agencies.

FISCAL IMPACTS/COSTS: The District realized cost savings with recent reduction in staffing in the administrative and accounting department. The District will continue to realize net savings from the reduction in staff and any increases outside of COLA will be at management discretion. No employee is expected to receive any immediate increase to the top of the new range.

RECOMMENDATION: Approve the revised salary ranges for Technical Program Administrator and IT/GIS Coordinator as proposed with an effective date of June 13, 2026.

ALTERNATIVES: (1) Do not approve the revised salary ranges.
(2) Approve an alternate range as moved by a Director, and seconded

ATTACHMENTS: Compensation and Benefit Survey Summaries for each position: IT/GIS Coordinator and Technical Program Administrator.

DATE PREPARED: June 3, 2026

IT/GIS Coordinator

Proposed Salary Range		Annual Salary Range		Annual Benefits
Northstar CSD	IT/GIS Coordinator	\$ 128,000	\$ 161,000	\$ 40,668
	<i>Percentage above or below average</i>	-0.13%	-0.19%	-4.81%

Comparables

Agency	Position	Salary Range		Annual Benefits
North Tahoe PUD	Operational & Information Technology Mgr	\$ 125,856	\$ 160,572	\$ 44,376
Tahoe City PUD	Information Systems & Technology Admin	126,060	163,860	35,388
Truckee Donner PUD	Network and Systems Administrator	134,496	163,476	45,780
Truckee Sanitary District	GIS/IT Specialist	126,252	157,332	45,348
	Average	\$ 128,166	\$ 161,310	\$ 42,723
Current Range				
Northstar CSD	IT/GIS Coordinator	\$ 100,236	\$ 125,328	
	Above or Below Labor Market Mean	-25.95%	-25.54%	

Notes

Date prepared: 03/31/26

Annual benefit amounts represent the highest level of coverage possible and not necessarily what the agencies pay per individual.

Technical Program Administrator

Proposed Salary Range		Annual Salary Range		Annual Benefits
Northstar CSD	Technical Program Administrator	\$ 125,000	\$ 158,000	\$ 40,368
	<i>Percentage above or below average</i>	-0.22%	0.18%	-3.97%

Comparables

Agency	Position	Salary Range		Annual Benefits
North Tahoe PUD	Maintenance Tech & Water Quality Super	\$ 120,744	\$ 154,020	\$ 42,732
Tahoe City PUD	Water Quality & Regulatory Compliance Admin	126,060	163,860	35,616
Truckee Donner PUD	Water Engineer	128,076	155,676	45,348
Truckee Sanitary District	Collection Systems Maintenance Supervisor	126,240	157,320	44,448
	Average	\$ 125,280	\$ 157,719	\$ 42,036

Current Range

Northstar CSD	Technical Program Administrator	\$ 108,324	\$ 146,292
	Above or Below Labor Market Mean	-15.65%	-7.81%

Notes

Date prepared: 03/31/26

Annual benefit amounts represent the highest level of coverage possible and not necessarily what the agencies pay per individual.



N.C.S.D

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John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager
Mike Geary, PE

Sewer Siphon Main Pigging Services

DATE: June 17, 2026

TO: District Board Members

FROM: Eric Martin, Director of Public Works

SUBJECT: Approval of consultant agreement with SFE Global (SFE) for pipeline pigging services for the District's parallel sewer siphon mains.

BACKGROUND: The sewer siphon mains were constructed in 1971 and consist of two parallel (8" and 12" cast iron pipes). This system transports wastewater approximately 18,000 linear feet from the District's sewer collection system through the Northstar Golf Course and across the Martis Valley to Truckee Sanitary District's collection system at the corner of Airport Road and Highway 267. These mains are highly critical sewer assets, and failure could pose a significant environmental hazard and risk to public health and safety. A Sanitary Sewer Overflow (SSO) in this area would likely also yield a State Water Board violation with a large fine.

Per the District's Sewer System Management Plan (SSMP), siphon main cleaning is to take place every six years to prevent SSOs. In 2008, The District first contracted with SFE to clean the 8" and 12" siphon lines through the Martis Valley. SFE has since cleaned the siphon mains in 2014 and 2020.

DISCUSSION: It is time again to have the sewer siphon lines cleaned. Swabs, known as pigs, of different shapes and sizes will be sent down the lines to free debris from the pipe walls. Once cleaned, the lines will be inspected with District's sewer video equipment to assess the pipe interior condition.

In 2008, a request for proposals yielded bids from both Pacific Liners, Inc. and SFE Global for the siphon cleaning project. At the time, Pacific Liners' proposal was more than double the price of SFE Global. SFE Global remains the preferred consultant for this work as they are familiar with the system and have successfully cleaned the lines three times in the past.

FISCAL/RESOURCE IMPACTS: The proposed pigging cost totals \$79,375 and has been included in the proposed FY 2026-27 budget.

RECOMMENDATION: Approve a consultant agreement with SFE Global to perform pigging services in the amount of \$79,375.

ATTACHMENT: SFE Global Proposal Dated March 6, 2026

DATE PREPARED: June 10, 2026



**NORTHSTAR COMMUNITY SERVICES DISTRICT
SIPHON PIGGING AND INLINE CONDITION
ASSESSMENT SERVICES**

Prepared for:

Mr. Eric Martin, PE, Director of Public Works
Northstar Community Services District
Email – ericm@northstarcsd.org

SFE Contact – Mike Lemmen
Direct Phone – 360.220.7224
Email – mike.lemmen@sfeGLOBAL.com



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Ph: 888-567-9994

March 6, 2026

Mr. Eric Martin, PE
Director of Public Works
EricM@northstarcsd.org

Northstar Community Services District
908 Northstar Drive
Truckee, CA 96161

SUBJECT: NCSD – MARTIS VALLEY SIPHON PIGGING AND INLINE INSPECTION

Dear Mr. Martin:

SFE Global is pleased to provide you with this proposal for pigging and inline condition assessment services for the Martis Valley Twinned Siphon. We thank you for the opportunity and look forward to working together on this assignment. The team at SFE Global has the experience and qualifications to complete this project on your behalf. Please find below our approach and associated budget fees.

SFE Global,

Mike Lemmen, Director
360.220.7224
mike.lemmen@sfe-global.com
SFEFile# - U26-109P1ML

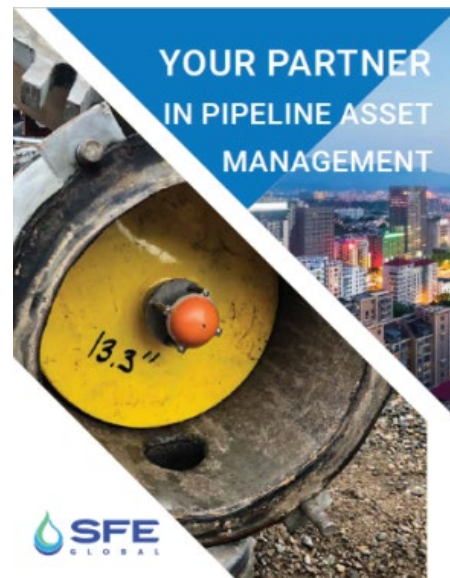
A successful pipeline pigging and/or inline condition assessment project often requires careful planning and coordination of multiple subcontractors, pipeline owner departments, and various other partner representatives. The following items are the drivers of our planning and execution process. Each item has been considered with information known to date and will be further evaluated and documented during the planning phase of the assignment.

- Schedule
- Contacts/Communication
- Progressive pigging plan
- SmartFoam plan
- Pig launching sequence
- Pig receiving sequence
- Pig tracking & locating
- Work site space needs
- Respective responsibilities
- Emergency planning
- Permits and notifications
- Supplemental water needs
- Debris control
- Traffic control
- Sewer control
- On-site close-out tasks



Project Review and Detailed Approach – An SFE Sr. Project Manager will complete an on-site and desktop project review and will write a pipeline-specific pigging and inline assessment approach. The technical and safety approach will specifically address:

- A timetable of activities that will occur during planning and execution of the project. Included all OHS and safety items, pig launch setup, retrieval setup, pig deployment and monitoring, pig removal, and on-site data validation.
- Photos/sketches/record drawing markups of the launching procedures showing the necessary sequence of valve operations.
- Clear statements of what equipment, services, or supplies that may be expected by others and required for the inspection, including but not limited to:
 - ✓ Any required pipe modifications
 - ✓ Mechanized equipment
 - ✓ Traffic control
 - ✓ Supplemental water



- Communication protocols and designation of responsible Subcontractor parties during each stage, and at each specific location (launch/retrieval/other) for the operation.

Progressive Pigging Services - SFE Global will provide project management, labor, various pipe pigs, and specific equipment/supplies related to launching, monitoring, and retrieving pipe pigs - to pipeline pig two (2) sewer siphons:

1. **Martis Valley Siphon #1 – 8-in. cast iron pipe x 18,000LF**
2. **Martis Valley Siphon #2 – 12-in. cast iron pipe x 18,000LF**

The objective of the pigging is to remove silts, greases, gravel, slurries, and other foreign material from the pipelines, leaving the force main pipeline as smooth and as free from build-up as age and attrition from use will permit. All pigging services will be completed by SFE Global staff. All pigging plans and requirements will be documented during the planning and written approach phase of the project.

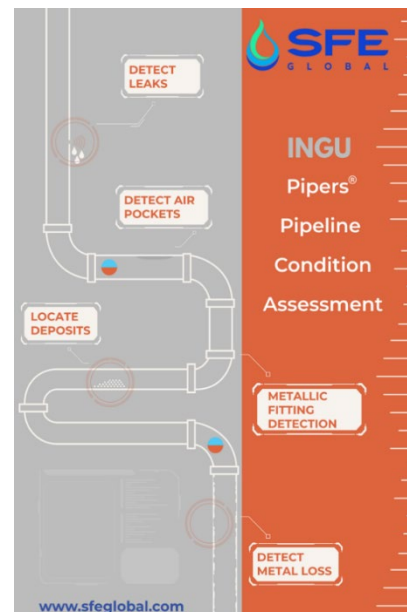


Inline Condition Assessment – Option 1 – INGU Pipers – As a Phase 1 approach, SFE can deploy Pipers inline inspection technology.

Pipers Inspections – SFE Global would perform an inline inspection of the proposed pipelines utilizing INGU Pipers technology. Base approach and fees will include a hydraulic grade line and debris assessment, leak detection, air pocket inspection, and magnetic inspection. Note - a digital elevation profile of the pipeline is required to complete the debris inspection. The specific pipelines to be assessed are as follows:

1. **Martis Valley Siphon #1 – 8-in. cast iron pipe x 18,000LF**
2. **Martis Valley Siphon #2 – 12-in. cast iron pipe x 18,000LF**

An SFE Sr. Project Manager and Technical Crew will manage all planning and execution of the Pipers inspection. Please see below for the technical description of the report deliverables.



Magnetic inspection

Pipers® measure the magnetic flux density (MFD) inside pipelines using passive tri-axial magnetic flux sensors. In the analysis process of ferromagnetic pipelines, welds and spools are identified. Welds are automatically identified using a neural network and the location of the identified welds is reported in the pipe tally. The main part of the Pipers® MFD analysis is focused around characterizing the spools. Spools with a different magnetic flux density compared to surrounding spools are identified as outlier spools.

These outlier spools are then labeled with the most probable cause, e.g. metal loss, external features (ARVs, casings, ...).

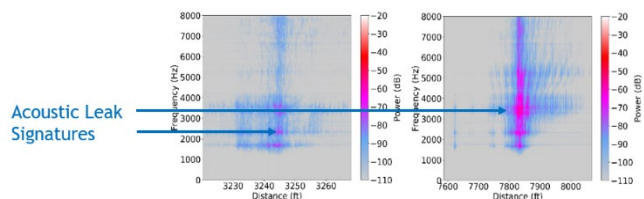


Deliverables - Pipe tally listing detected:

- ✓ Joints
- ✓ Outlier spools (more metal or less metal associated with an outlier spool)

Leak detection

Pipers® are equipped with an acoustic leak detection sensor. While moving through a pipeline, Pipers® continuously record the relatively quiet flow noise, creating a baseline for the measured sound intensity. When a pipeline is leaking, the jet of liquid passing through the crack or hole generates a characteristic hissing or rushing sound that significantly deviates from the baseline noise in a localized region around the leak. Conversely, if there is no change (or only long-term gradual change) in the average sound intensity along the length of the pipeline, no leaks were detected.

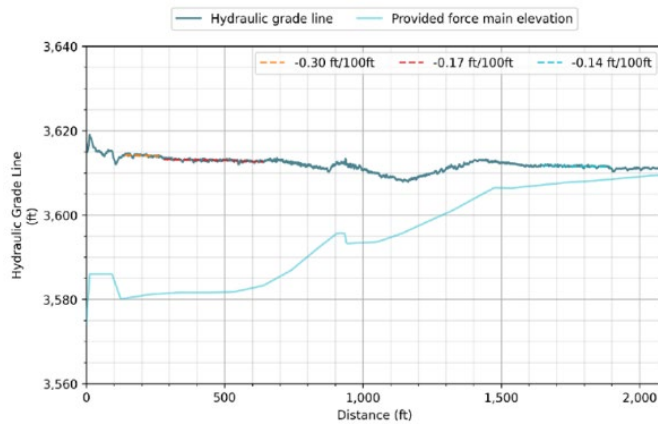


Deliverables

- ✓ In-pipe distances of detected leaks

Hydraulic Grade Line Inspection

While moving through a pipeline, Pipers® measure the pressure. This pressure is a combination of pipeline characteristics (e.g. pipeline roughness, inside diameter, and elevation) and operational characteristics (e.g. speed). The hydraulic grade line (HGL) is calculated based on the measured pressure and the force main elevation to account for the effects of hydrostatic pressure (i.e., pressure increases caused by the force main descending and pressure decreases caused by it climbing). The



hydraulic grade line is an indication for the amount of frictional pressure loss throughout the force main, where regions of the hydraulic grade line with a steeper slope experience more flow friction suggesting increased internal surface roughness and/or diameter restrictions.

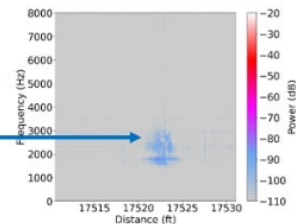
Deliverables

- ✓ Hydraulic grade line vs distance graph including gradient fit.
- ✓ Comparison between the measured and expected hydraulic grade line.

Air Pocket Detection

The Pipers® record sounds caused by air pockets, pumps, and other noise sources in the pipeline. Air pockets are usually louder than the background noise in the pipeline and can be confirmed by the specific spectral signature at its location. The spectral signature of an air pocket can be distinguished from a leak because they are generally spread out and appear abruptly, whereas a leak is a point source with a single intense peak that fades away on each side.

Acoustic Air Pocket Signature

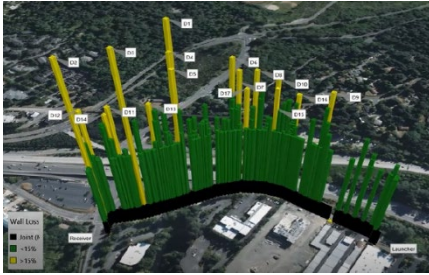


Deliverables

- ✓ In-pipe distances of detected air pockets

Inline Condition Assessment – Option 2 – SmartFoam Inline Assessment Services

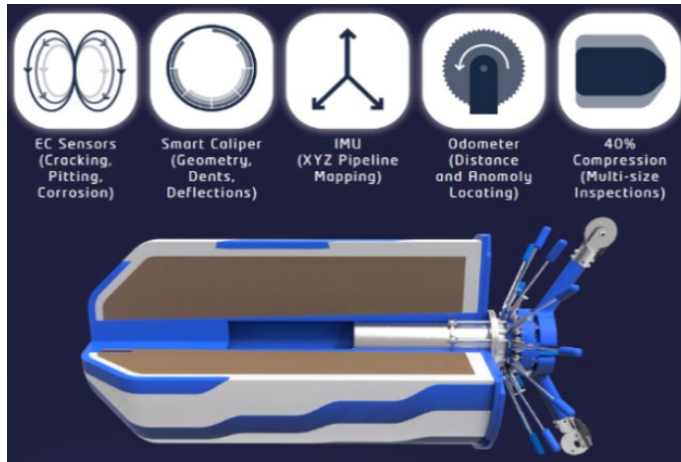
SmartFoam assesses and locates scaling, cracking, pitting, corrosion, and other anomalies. In addition, for



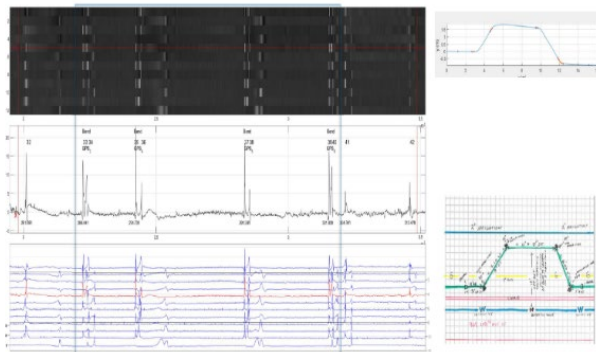
both metallic (DIP, CIP, steel, BWP) and non-metallic (PVC, HDPE, etc.) the SmartFoam pig can assess pipe deformation; can map all pipe fittings, bends, and segments; and can produce XYZ mapping for the entire pipe length. The smart pig is run in the same fashion as traditional cleaning pigs, therefore, no alterations to the launching and running process are required. The SmartFoam assessment pig is a multi-sensor inspection tool, with the electromagnetic sensor array embedded

in the rear of the pig. The body acts as a pressure housing and contains the data acquisition system and rechargeable battery pack. Smart

electromagnetic sensors, using a time varying electromagnetic field and typically emitted by a PCB transmitting coil, are embedded into the sensor cup and connected to an electronics and



power package. Owing to electromagnetic induction, eddy currents will flow on the surface of the pipe wall and any anomaly within the target will alter flow of the eddy current. This produces a signal, which can be detected using an optimized PCB sensor configuration. By capturing, processing, and analyzing the signal, anomalies can be detected, positioned, and sized. The Team uses Pipeception, a proprietary signal recognition software that carries out the automatic and rapid analysis of data. During the inspection, run data will be stored on the SD card within the pressure vessel. Communication with the onboard memory is through the rear bulkhead connector. Once the pig has been recovered from the pipeline, it is connected to a laptop and the



Pipeception software automatically recovers the data and carries out signal recognition, analysis, and comparison to previous runs if applicable. Analyzed data and a field report can be ready for an initial review within 24-hrs of tool recovery, depending on the length of pipeline inspected.



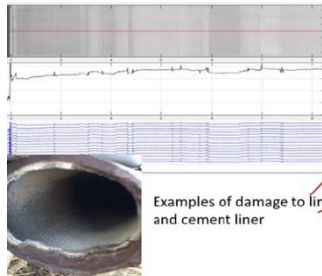
Reporting Peak Amplitude - Peak Amplitude reporting is a rapid, software driven data analysis method, developed to identify the highest signal amplitude in each pipe joint between two segments. Peak Amplitude reporting gives a very quick indication on the location and severity of the largest signals collected from the i2i tool that can then be sized to give a depth reading in mm. The

graph quickly identifies any pattern of anomalies, the severity and their location that is then followed up with engineering analysis. We use the Peak Amplitude strategy to select and size the potentially most severe anomalies along the pipeline.

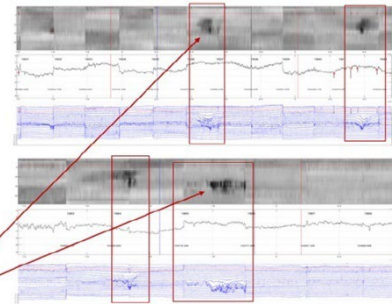


Peak Area Reporting - is a rapid software driven data analysis method developed to identify the joints in a pipeline that have the greatest internal metal loss by area. This method is different from Peak Amplitude because the joints may have anomalies that have the greatest surface area but may not necessarily be the deepest through wall anomaly. Peak Area identification and analysis work alongside Peak Amplitude calculations to provide a quick and valuable overview of pipeline integrity. The software identifies

the number of data points that have broken set detection thresholds in every joint and plots them as a % of the total area. Joints that have the greatest % have the potential greatest internal metal loss.



Examples of damage to liner and cement liner



SMARTFOAM FINAL REPORT TO INCLUDE:

- ✓ Summary description and photos of deployment activities.
- ✓ Graphical and tabular outputs of quantified internal dimension changes from corrosion, debris, deflection, or buckling.
- ✓ Stated resolution, precision, and accuracy in both the longitudinal stationing, radial positioning, area and depth of measurements.
- ✓ XYZ mapping of the inspected alignment. (e.g. the path of the tool)
- ✓ Liner assessment/condition
- ✓ Additional notes or descriptions of the anomalies based on our interpretation.

- ✓ Explanation of any detection limitations, assumptions, or gaps in the data.
- ✓ Summary, lessons-learned, recommendations for future inspections, and next-steps.
- ✓ Data dig sheets for the top 20 anomalies. (additional dig sheets can be generated as requested)
- ✓ Appendices or attachments describing the SmartFoam technology itself, the general principles upon which the measurements are based, and its technical envelope (applications and limitations)

The following pipeline could be considered a candidate for using SmartFoam technology for the inline condition assessment:

1. **Martis Valley Siphon #1 – 8-in. cast iron pipe x 18,000LF**
2. **Martis Valley Siphon #2 – 12-in. cast iron pipe x 18,000LF**

Inline Condition Assessment – Option 3 – Acquarius Inline Assessment Services – The Acquarius inline condition assessment tool is a multi-sensor, ultrasound-based, tool. It is utilized similarly to the SmartFoam technology in that it is run as a high-resolution condition assessment tool after a progressive pigging operation has been completed. A key differentiator between this tool and SmartFoam, is that Acquarius assesses for both internal and external corrosion and remaining wall thickness for both metallic and non-metallic pipelines. It also measures wall thickness and leaching in AC pipes.

Overview:

- High-resolution inspection tool using ultrasound for detailed analysis
- Operates at normal flow and pressure, avoiding service disruptions

Data Collection:

- Measures wall thickness, corrosion, and other deterioration factors
- Detects structural deformations and joint issues
- XYZ mapping and accurate measurement

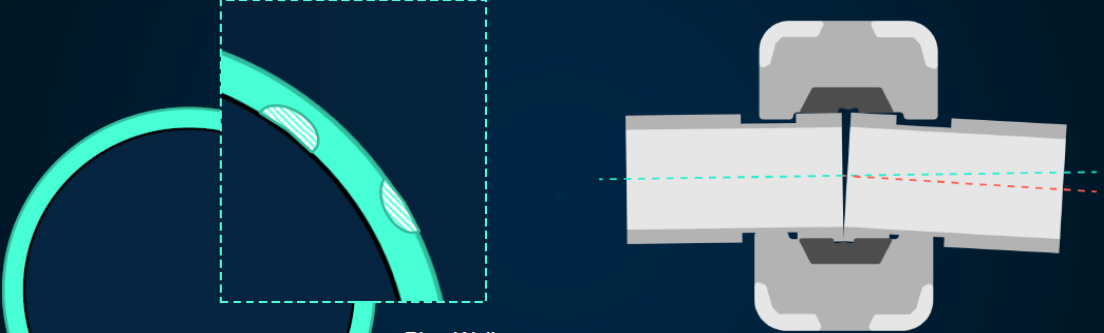
Advantages:

- Handles diameter reduction up to 30% and 90° bends
- Extensive deliverables, including GIS files and reports



Ideal Use: Comprehensive inspections across different materials and pipe types, as well as suspected external pipe failure

WHAT DO WE MEASURE?



The diagram shows a cross-section of a pipe wall on the left and a pipe joint on the right. The pipe wall section is highlighted with a dashed box, and the joint section is also highlighted with a dashed box. The pipe wall section shows a cross-section of the pipe with a dashed line indicating the wall thickness. The joint section shows a cross-section of a pipe joint with a dashed line indicating the gap width.

Pipe Wall

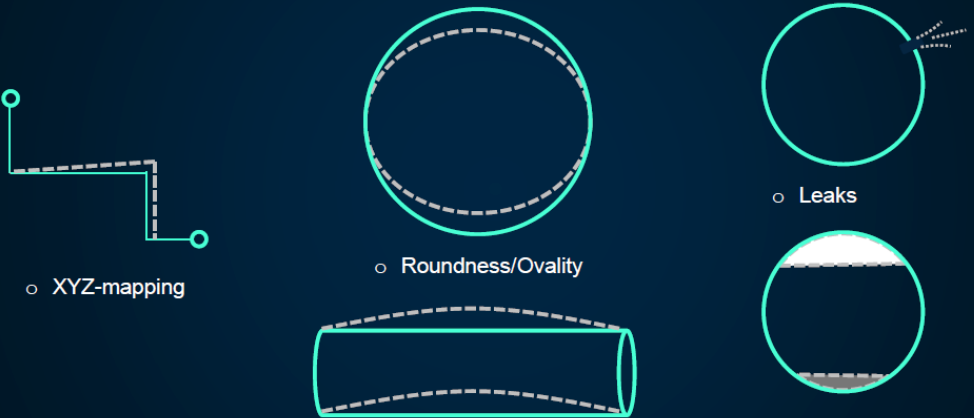
- Healthy wall thickness
- Corrosion (metals)
- Leaching (AC)
- Erosion/damage
- Delamination

Joint

- Angular displacement
- Gap Width

SFE GLOBAL **acovaint**

WHAT DO WE MEASURE?



The diagram shows five different pipe inspection scenarios. 1. XYZ-mapping: A 3D coordinate system with X, Y, and Z axes. 2. Roundness/Ovality: A circular cross-section of a pipe with a dashed line indicating the roundness. 3. Axial deformation: A longitudinal view of a pipe with a dashed line indicating axial deformation. 4. Leaks: A circular cross-section of a pipe with a dashed line indicating a leak. 5. Air pockets and Debris: A circular cross-section of a pipe with a dashed line indicating air pockets and debris.

- XYZ-mapping
- Roundness/Ovality
- Axial deformation
- Leaks
- Air pockets
- Debris

SFE GLOBAL **acovaint**

Acquarius – Ultrasound Inline Condition Assessment Tool - Deliverables

Materials in scope	All materials: Asbestos Cement, Steel, Cast Iron, Ductile Iron, PVC, HDPE, Prestressed Concrete, PCCP, Sidero-Cement	
Diameter range	8-in. to 48-in.	
Bends/curves	Ability to pass 1D 90-degree bends	
Diameter reductions	Ability to pass size reductions up to 30%	
Measuring principle	Ultrasound, Inertial Measuring Unit (IMU), Hydrophone	
Service interruption	Little to none (depends on the system operational specifics)	
Media	Technology can be applied in pressurized pipelines – sewer force mains, siphons, raw water mains, domestic water mains, WWTP pipelines, and industrial applications	
Reports	Deliverable Measured	Accuracy
	XYZ-mapping	1.5 Ft
Pipe Wall Condition	Healthy wall thickness (all materials)	0.02-in. (0.49 mm)
	Leaching (AC)	0.02-in. (0.49 mm)
	Corrosion (metals)	0.02-in. (0.49 mm)
Condition Joints	Angular displacement	0.25°
	Gap width	0.15 inch (4.0 mm)
Pipe Deformation	Ovality	0.5% point
	Axial deformation	7.8-in. (0.2 m)
Other Anomalies	Air pockets	
	Deposits and debris	
Reporting	<ul style="list-style-type: none"> • Includes an online GIS-based dashboard where all data can be filtered and compared. • Includes written report with important findings and recommendations • Includes a shape file with all inspection data and XYZ mapping 	

The following pipeline is a candidate for using Acquarius technology for the inline condition assessments:

- 1. Martis Valley Siphon #2 – 12-in. cast iron pipe x 18,000LF**

To review the pigging and inline inspection options above – Pipers inspections can be completed independently of progressive pigging. A force main does not need to be pigged in order to run Pipers. Progressive pigging can also be completed as a stand-alone service. The value in pigging only is to regain system capacity while reducing pump runtimes and operating pressures. Both SmartFoam and Acquarius require a pipeline to be progressively pigged ahead of, or in coordination with, the inline inspection. Please see the tool comparison table below for an overview of the deliverables from each.

SEWER SIPHONS AND FORCE MAINS – PIGGING AND INLINE CONDITION ASSESSMENTS

Deliverable	Pipers®	SmartFoam™	Acquarius
Leak Detection	✓	✓	✓
Air Pocket Detection	✓	✓	✓
Passive Magnetics Analysis	✓		
Hydraulic Grade Line Assessment	✓		
Debris Assessment	✓	✓	✓
Bend and Fitting Locating	✓	✓	✓
XYZ Mapping	✓	✓	✓
GIS/KMZ Output with all Features and Findings	✓	✓	✓
Excessive Joint Gap Widths		✓	✓
Pipe Liner Assessment		✓	✓
Progressive Pig Cleaning Included		✓	✓
Internal Geometric Assessment		✓	✓
Internal Corrosion Assessment		✓	✓
Pipe Wall Thickness - Metallic		✓	✓
Pipe Wall Thickness - Non-Metallic			✓
External Geometric Assessment			✓
External Corrosion Assessment			✓
Joint Angular Displacement			✓
Leaching of AC Pipelines			✓
PCCP/RCCP Wire Breaks			✓

SCHEDULE

Deliverable	Due Date
Pre-project Teams meeting with all project partners	TBD
Pre-project assessment	TBD
Commission design/build of Pipers, SmartFoam, or Acquarius	TBD
Detailed written approach and safety plan	TBD
Pipers, Pigging, SmartFoam, or Acquarius fieldwork	TBD
Final report	TBD

Including field staff, there will be a team of 4-5 personnel from SFE Global working on the pigging and inline assessments of these siphons. This specific team has been working together for over 10-years, with a collective 80-years of experience cleaning and inspecting sewer and water pipelines.

SFE GLOBAL BUDGET FEES - The budget fees shown below are based on information known to date and the aforementioned description of each service. For estimating purposes, we have assumed that any services provided would be completed on a single mobilization.

PRELIMINARY ASSESSMENT

Item No.	Item	Quantity	Unit	Unit Cost	Extended Cost
1	Preliminary Assessment, Written Pigging and/or Inline Condition Assessment Approach, and Written JHA/EHASP.	1	LS	\$2,475	\$2,475

PIGGING AND CONDITION ASSESSMENT OPTIONS – 8-IN. AND 12-IN.

Item No.	Item	Quantity	Unit	Unit Cost	Extended Cost
1	Progressive Pipeline Pigging	2	LS	\$38,450ea	**\$76,900
2	Pipers Condition Assessment*	2	LS	\$34,875ea	**\$68,875
3	SmartFoam Condition Assessment*	2	LS	\$78,250ea	**\$156,500
4	Acquarius Condition Assessment*	1	LS	\$189,000ea	**\$189,000

*Fees assume our team is already on-site performing the pigging work.

**Taxes have not been included. If the work is considered taxable, the appropriate tax will be added to each invoice and payment is the responsibility of the pipeline owner, or the direct contracting firm.

We at SFE Global are excited and looking forward to working with you on this project. If you have any questions or require any further information, please do not hesitate to contact me directly.

Sincerely,
SFE Global

Mike Lemmen, Director
mike.lemmen@sfe-global.com
 360.220.7224
 SFE File#: U26-109P1ML

Assumptions / Exclusions :

- Assumes debris in pipe is such the pipeline can be cleaned via standard pigging methods.
- Assumes pipes can be pressurized to design standard as part of the progressive pigging process.
- Assumes day shift only – budgets and/or proposed fees assume maximum 10-hour shifts.
- Assumes any required pipe modifications will be completed by others unless specifically stated.
- Assumes SFE will have access to an oversize launching pipe spool or a line size pipe spool if mechanical means are available to push full size pigs into the line.
- Assumes others will supply any heavy lifting equipment requirements at the launch end and retrieve end of the pipeline.
- Collection and disposal of debris from piping has not been included.
- Disposal of used pipe pigs is not included. SFE will bag all used pigs in industrial garbage bags for disposal by others.
- Assumes client representatives familiar with the system are available on site during the operation.
- Assumes complete pump station operation will be managed by the client or others during the pigging process. (pump station will not need to be taken out of service or bypassed during the pigging operation)
- Assumes a continuous, uninterrupted, supply of adequate source water for the operation can be provided from a reliable source. Available flow range should be equal to between 2.0ft/sec and 5.0' / sec. Setup and supply to be completed by others unless otherwise stated.
- Assumes no land survey services are required.
- Assumes SFE is not responsible for any permits or licenses required to complete the work unless otherwise stated.
- Unless otherwise stated, assumes traffic control plans and services will be completed and/or contracted by our client or others.
- Fees exclude all costs associated with recovery and repair of tracking equipment, pigs, and/or pipeline due to pipeline failure and/or obstructions identified or not identified as part of the pigging plan. This includes pigs and tracking equipment that are unable to navigate the pipeline due to low flow. If sufficient flow is not able to be delivered through the pipeline for any reason during the project, our client is obligated to exercise their emergency plan for the pipeline being temporarily out of service. All execution (management, labor, equipment) and fees for flow management, repair, and recovery of tools are the responsibility of our client and/or the pipeline owner.
- Survey tools and reporting use interpretations from both magnetic and electrical signals. These are indirect measurements from the remote tool, and as such, the accuracy and/or completeness of available data cannot be, and is not, guaranteed.
- Reruns – a required rerun of any survey tool is not included unless otherwise stated. A tool that is damaged from being run in a pipeline may be repaired or replaced if insufficient data was obtained, however, all fees to rerun the tool would be in addition to the fees shown in this proposal.

Terms & Conditions:

- All invoices require payment within thirty (30) days.
- Inspection Pig Design/Build Payment – 50% of the of the SmartFoam or Pipers inspection fees are due prior to the inspection date and are non-refundable. This fee is for design and construction of the smart inspection pig or preparation of the Pipers survey tool.
- Pipers Applicable Only – Lost or Damaged Pipers Fee – Any lost or damaged Pipers will be invoiced at \$500ea.
- Pipers Applicable Only – Post Final Report Correction Services –

Post reporting services

Description	Costs
Report corrections* within the first 60 days of the report date	US\$150/hour **
Report corrections* after the first 60 days of the report date	50% of the inspection costs
Additional support beyond the standard one call to discuss the report (during the first 60 days of the report date; max 40 hours)	US\$5,000 ***

Notes:

* Customer requests to update the report based on information that wasn't made available by the customer at the start of the analysis

** Minimum costs are US\$1,000

*** When advisory support is not procured as part of the initial contract it will be charged at US\$250 and based on availability

- Delays or disruptions through no fault of SFE and causing project interruption may result in an additional hourly or daily crew rate to complete the work. Additional equipment/consumable fees may also apply. Further to this, if such delays push the schedule such that additional days are required to complete the work, live-out allowance and hotel fees may also be invoiced if applicable.
- All reports will be submitted to our client in a digital format (.pdf)
- The Client agrees to indemnify, hold harmless and defend SFE Global, its officers, commissioners, agents, volunteers, directors and employees from and against all claims and actions, and all expenses incidental to the investigation and defense thereof (including but not limited to attorney fees, court fees, etc.) arising out of, or based upon damage or injuries to persons and property caused by the errors, omissions, fault or negligence of the Client, their employees and/or agents
- SFE will not be responsible for any damage, liability, disruptions or delays and their related cost resulting from errors of the client, whether known or unknown. These errors include but are not limited to incorrect design or as-built drawings, available flow rates or pressures, material to be removed from the pipeline, flow restricting valves or fitting types, or any other factors that would impede or slow the passage of pipe pigs.
- SFE Global shall not be liable for unknown appurtenances or other factors that could not be reasonably assessed prior to the commencement of the services. SFE shall be made aware by the Client of all known existing appurtenances that may limit the ability to complete the work. If an unknown appurtenance does hinder progress of the work, the Client shall be responsible for identifying and correcting the unknown appurtenance.
- In no event will SFE Global or its sub-contractors be responsible or liable for any failure or delay in the performance of its obligations arising out of, or caused by, directly or indirectly, forces beyond its control, including, without limitation, strikes, work stoppages, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes or acts of God, and interruptions through loss or malfunctions of utilities or communications systems.
- Pipers Applicable Only - INGU PIPERS - INGU inspections are EXPRESSLY SUBJECT to the terms and conditions of the BELOW STATED DISCLAIMER. Reports resulting from INGU inspections will be produced pursuant to a "Pipers® Service Agreement" or other written agreement with the party to whom the report will be delivered. Nothing in these reports is intended, nor shall it be deemed, to alter the terms of any such Pipers® Service Agreement between the parties. The party receiving the report acknowledges that the information contained therein will be the result of a Pipers® inspection, and in the course of analyzing the

Pipers® data and producing the report, INGU data scientists will provide the pipeline operator with interpretations based on their experience and judgment, but always within the limits of the Pipers® technology employed, and the operating conditions encountered. SINCE ALL INTERPRETATIONS ARE OPINIONS BASED ON INFERENCES FROM ELECTRICAL, MAGNETIC AND OTHER FORMS OF INDIRECT MEASUREMENT, THE ACCURACY OR COMPLETENESS OF ANY INTERPRETATION CANNOT BE AND IS NOT GUARANTEED. Interpretation of screening inspection data and production of reports is further based upon customer input. The work product will be a good faith opinion by INGU personnel. Due to the intrinsic limitations of the Pipers® technology and methods employed, all results from an INGU inspection are intended to be used solely as a means for the pipeline operator to 1) decide on conducting a high resolution ILI inspection or 2) prioritize the excavation and direct physical assessment of pipeline features in order to ascertain actual pipeline conditions. INGU DATA IS NOT INTENDED AS A BASIS FOR ALTERING OR ESTABLISHING OPERATING PARAMETERS OF A PIPELINE, NOR IS THIS REPORT, OR THE INSPECTION DATA UPON WHICH IT IS BASED, TO BE CONSTRUED AS ANY WARRANTY OR GUARANTEE, EXPRESSED OR IMPLIED, OF PIPELINE QUALITY CLASSIFICATION, CONDITION, SAFETY, MERCHANTABILITY, OR FITNESS FOR A SPECIFIC PURPOSE. At no time shall the data or report from a inspection be used as a reason to ignore, violate, or alter any law, regulation, published industry standard or safe operating practice regarding any pipeline. In no event shall INGU or its affiliates be liable for any special, incidental, indirect, or consequential damages whatsoever including, without limitation, damage to any reservoir, pipeline or facility, pipeline failure, blowout, explosion, surface or subsurface pollution, damages for loss of business profits, business interruption, loss of business information, or any other pecuniary loss arising out of the use of, or inability to use, the data provided herein.

Authorization to Proceed per the aforementioned proposal, terms, conditions, and exclusions

Client Contact Name & Title:

Client Company & Mailing Address:

Client Email:

Client Contact Number:

**Client PO or
Authorized Signature:**

Date:



N·C·S·D

Northstar Community Services District
Northstar Fire Department
910 Northstar Drive, Truckee, CA 96161
P: 530.562.1212 • F: 530.562.0702 • www.northstarscd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

Fire Chief

Jason Gibeaut

Resolution No 26-07 - Approving the Department of Forestry Consolidated Dispatch Agreement for Services

DATE: June 17, 2026

TO: District Board Members

FROM: Jason Gibeaut, Fire Chief

SUBJECT: The Department of Forestry and Fire Protection, Cooperative Fire Programs Fire Protection Reimbursement Agreement for Consolidated Dispatch Services from July 1, 2026 To June 30, 2029.

BACKGROUND: The Cooperative Fire Programs Fire Protection Reimbursement Agreement is in place between the Northstar Fire Department and Cal-Fire for consolidated dispatch services. This service is how we receive our emergency 911 calls.

DISCUSSION: All 911 calls for service initially go to either a Public Safety Answering Point or the California Highway Patrol. After one of those organizations takes the call, they forward the request to the appropriate dispatch center based on the type of emergency. For Northstar Fire Department, this is Cal-Fire dispatch in Grass Valley, California. We pay Cal-Fire through this contract for the staffing and infrastructure necessary to dispatch us to local emergencies. The language of this proposed contract is substantively similar to the former contract with a projected "not to exceed" increase of \$13,774 over 3 years.

FISCAL IMPACTS:

Not to exceed:

\$47,988 for 2026/2027

\$50,387 for 2027/2028

\$52,907 for 2028/2029

not to exceed a total of \$135,650 for all three years.

RECOMMENDATION: Approve the Cooperative Fire Protection Agreement.

ATTACHMENTS: Agreement, Insurance Certificate and Resolution

**COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT**

LG-1 REV. 8/2025

AGREEMENT NUMBER	2CA07787
REGISTRATION NUMBER:	

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME

California Department of Forestry and Fire Protection – (CAL FIRE)

LOCAL AGENCY'S NAME

Sierra-Sacramento Valley EMS Agency (NEU)

2. The term of this Agreement is: July 1, 2026 through June 30, 2029

3. The maximum amount of this Agreement is: \$ 135,650.00
One hundred thirty five thousand, six hundred fifty dollars and zero cents

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work – Includes page 2 (contact page) in count for Exhibit A	5	pages
Exhibit B – Budget Detail and Payment Provisions	3	pages
Exhibit C – General Terms and Conditions	7	pages
Exhibit D – Additional Provisions	6	pages
Exhibit E – Description of Other Services	n/a	pages

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

LOCAL AGENCY

*California Department of General
Services Use Only*

LOCAL AGENCY'S NAME
Sierra - Scarmento Valley EMS Agency

BY (Authorized Signature)

DATE SIGNED



PRINTED NAME AND TITLE OF PERSON SIGNING
John Poland, Regional Executive Director

ADDRESS
535 Menlo Dr., Suite A, Rocklin, CA 95765

STATE OF CALIFORNIA

AGENCY NAME
California Department of Forestry and Fire Protection

BY (Authorized Signature)

DATE SIGNED



PRINTED NAME AND TITLE OF PERSON SIGNING
Matthew Sully, Deputy Director, Cooperative Fire Protection

ADDRESS P.O. Box 944246, Sacramento, CA 94244-2460

EXHIBIT A
COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT

The project representatives during the term of this Agreement will be:

CAL FIRE Unit Chief:	Jim Hudson	Local Agency:	Sierra- Sacramento Valley EMS Agency
Name:	Jim Hudson	Name:	
Phone:	530-277-6477	Phone:	916-625-1701
Fax:		Fax:	

All required correspondence shall be sent through U.S. Postal Service by certified mail and directed to:

CAL FIRE Unit Chief:	Jim Hudson	Local Agency:	Sierra- Sacramento Valley EMS Agency
Section/Unit:	Nevada-Yuba-Placer	Section/Unit:	
Attention:	Tiffany Tracy	Attention:	
Address:	13760 Lincoln Way Auburn, CA 95603	Address:	535 Menlo Dr., Suite A Rocklin, CA 95765
Phone:	530-889-0111	Phone:	916-625-1701
Fax:		Fax:	916-625-1720

AUTHORIZATION

As used herein, Director shall mean Director of CAL FIRE. This Agreement, its terms and conditions are authorized under the Public Resources Code Sections 4141, 4142, 4143 and 4144, as applicable.

EXHIBIT A **SCOPE OF WORK**

Under Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and fire suppression forces including the necessary equipment, personnel, and facilities required to prevent and extinguish forest fires.

The purpose of this Agreement is to provide mutually advantageous fire and emergency services through an effective consolidated organization, wherein the STATE is primarily financially responsible for protecting natural resources from vegetation fires and the LOCAL AGENCY is primarily financially responsible for protecting life and property from fires and other emergencies. The LOCAL AGENCY shall have sole authority to establish the fire protection organization and structure needed to meet the determined level of service. This level of service may be based on the LOCAL AGENCY governing board's established fiscal parameters and assessment of risks and hazards. LOCAL AGENCY personnel providing services under this Agreement may include any one or a combination of the following: regular employees, persons temporarily employed and commonly known as volunteers, paid-call firefighters, or others temporarily employed to perform any emergency work or emergency service including, but not limited to fire prevention, fire suppression and emergency medical response.

To comply with the STATE's mandate for full cost recovery of goods and services provided for others, the LOCAL AGENCY shall be responsible for all STATE costs, both direct and indirect, required to execute the terms of this Agreement. These costs shall include, but not be limited to: required training and associated post coverage, employee uniform and Personal Protective Equipment (PPE) costs.

1. FIRE PROTECTION SERVICES WHICH CAN BE PROVIDED BY THE STATE

Based on the cooperators request for proposal (RFP), the STATE can provide a modern, full-service fire protection and emergency incident management agency that provides comprehensive fire protection and other emergency incident response services based on the cooperators request for proposal. STATE designs regional fire protection solutions for urban and rural communities by efficiently utilizing all emergency protection resources. Regional solutions provide the most effective method of protecting the citizens of California at local, County/City/District and state levels.

Contracted fire protection services provided by STATE under this Agreement shall include the following: (check boxes below that apply)

1) Emergency Fire Protection: services include commercial, residential, and wildland fire protection, prevention and investigation; hazardous materials incident response; emergency vehicle extrication; hazardous conditions response (flooding, downed power lines, earthquake, terrorist incident, etc.); and public service assistance. Also included are management support services that include fire department administration, training and safety, personnel, finance and logistical support.

2) Emergency Medical Responder (EMR): provide immediate lifesaving care to critical patients who access the Emergency Medical Services (EMS) system. EMRs have the knowledge and skills necessary to provide immediate lifesaving interventions while awaiting additional EMS resources to arrive. EMRs perform basic interventions with minimal equipment.

3) Emergency Medical Technician - Basic (EMT): provide out of hospital emergency medical care for critical and emergent patients who access the emergency medical services (EMS) system. EMTs have the basic knowledge and skills necessary to stabilize patients ranging from non-emergency

and routine medical to life threatening emergencies. EMTs perform interventions with the basic equipment typically found on an ambulance.

4) Emergency Medical Technician - Advanced (EMT-A): provide basic and limited advanced emergency medical care and transportation for critical and emergent patients who access the emergency medical system (EMS). This individual possesses the basic knowledge and skills necessary to provide patient care and transportation. AEMTs perform interventions with the basic and advanced equipment typically found on an ambulance.

5) Advanced Life Support Services (EMT-P): provide advanced emergency medical care for critical and emergent patients who access the emergency medical system (EMS). This individual possesses the complex knowledge and skills necessary to provide patient care and transportation. Paramedics function as part of a comprehensive EMS response, under medical oversight. Paramedics perform interventions with the basic and advanced equipment typically found on an ambulance.

6) Dispatch Services: provide fire department 9-1-1 emergency dispatch by CAL FIRE Fire/Emergency Command Center (ECC). CAL FIRE will be responsible for fire/emergency dispatching emergency resource units covered under this Agreement. The CAL FIRE ECC is staffed with a Battalion Chief, three or more Fire Captains and Communications Operators to provide 24/7 year-round coverage. There is always an officer of Captain rank or higher to serve as the shift supervisor and command officer. CAL FIRE uses an integrated Computer Aided Dispatch (CAD) system using the latest technology, to direct the closest available resources to all emergency incidents.

7) Fire Code Inspection Services: CAL FIRE has staff Fire Inspectors serving under the direction of the LOCAL AGENCY Fire Marshal to provide services to the area covered by this Agreement. Fire Code Enforcement will normally be available five days per week, with emergency or scheduled enforcement inspections available seven days per week. Officers are available by appointment for site visits and consultations.

8) Public Information Services: CAL FIRE has staff to focus on public Information responsibilities towards plans, develops, directs, and coordinates comprehensive communication programs, to include media, public affairs and publications, in close collaboration with other institutional communications and/or public relations activities.

9) Prevention Services: CAL FIRE has staff to focus on education and awareness, both for specific segments of the public and the fire service. By demonstrating a commitment to community risk reduction, deliver services and programs designed to bolster community resilience.

10) Advanced Administrative Support: Professional Administrative, Financial & Staff Services support encompassing a diverse range of professional roles, including accounting officers, auditors, and departmental analysts.

11) Enforcement Services: Law Enforcement and Investigation services will be provided by CAL FIRE Prevention Officers trained in arson, commercial, and wildland fire investigation. Officers are trained at CAL FIRE's Peace Officer Standard Training (POST) certified law enforcement training academy, and they cooperate effectively with all local, state and federal law enforcement agencies.

12) Land Use/Pre-Fire Planning Services: CAL FIRE staff will provide community land use planning, administration of Pre-Fire project work, including community outreach, development of community education programs, project quality control, maintenance of project records and submittal of progress reports, completion of required environmental documentation, acquisition of required permits and completion of other associated administrative duties.

13) Emergency Management and Disaster Planning: CAL FIRE staff will coordinate the planning, development, and directs the work of implementing and maintaining a comprehensive emergency management and disaster program, including budget development, monitoring, and developing of policies and procedures for emergency management programs. CAL FIRE staff will administer plan modification, outreach, training, and reporting activities. Staff will coordinate public information distribution and public relations related to community emergency preparedness, and performs related duties as required. They will assist the Operational Area with their Emergency Preparedness Programs in accordance with the established time allocation and FEMA National Response Framework and Emergency Support Functions.

14) Specific service descriptions and staffing coverage, by station: (listed in Exhibit E, Description of Other Services, attached hereto and made a part of this Agreement)

15) Extended Fire Protection Service Availability (Amador)

2. ADMINISTRATION

Under the requirements of California Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and firefighting services as outlined in Exhibit D, Schedule B of this Agreement.

- A. Director shall select and employ a Region Chief who shall, under the direction of the Director/Chief Deputy Director, manage all aspects of fire prevention and fire protection services and forestry-related programs.
- B. Director will select and employ a Unit Chief who shall, under the supervision and direction of Director/Region Chief or a lawful representative, have charge of the organization described in Exhibit D, Schedules A, B and C included hereto and made a part of this Agreement.
- C. LOCAL AGENCY shall appoint the Unit Chief as the LOCAL AGENCY Fire Chief for all Emergency Fire Protection, Medical and Rescue Response Agreements, pursuant to applicable statutory authority. The Unit Chief may delegate this responsibility to qualified staff.
- D. The Unit Chief may dispatch personnel and equipment listed in Exhibit D, Schedules A, B and C from the assigned station or location under guidelines established by LOCAL AGENCY and approved by STATE. Personnel and/or equipment listed in Exhibit D, Schedule B may be dispatched at the sole discretion of STATE.
- E. The Unit Chief shall exercise professional judgment consistent with STATE policy and his or her employment by STATE in authorizing or making any assignments to emergencies and other responses, including assignments made in response to requests for mutual aid.

- F. Except as may be otherwise provided for in this Agreement, STATE shall not incur any obligation on the part of LOCAL AGENCY to pay for any labor, materials, supplies or services beyond the total set forth in the respective Exhibit D, Schedules A and C, as to the services to be rendered pursuant to each Schedule.
- G. Nothing herein shall alter or amend or be construed to alter or amend any Collective Bargaining Agreement or Memorandum of Understanding between the State of California and its employees under the State Employer-Employee Relations Act.

3. SUPPRESSION COST RECOVERY

As provided in Health and Safety Code (H&SC) Section 13009, STATE may bring an action for collection of suppression costs of any fire caused by negligence, violation of law, or failure to correct noticed fire safety violations. When using LOCAL AGENCY equipment and personnel under the terms of this agreement, STATE may, at the request of LOCAL AGENCY, bring such an action for collection of costs incurred by LOCAL AGENCY. In such a case LOCAL AGENCY appoints and designates STATE as its agent in said collection proceedings. In the event of recovery, STATE shall deduct fees and litigation costs in a proportional percentage amount based on verifiable and justifiable suppression costs for the fire at issue. These recovery costs are for services provided which are beyond the scope of those covered by the local government administrative fee.

In all such instances, STATE shall give timely notice of the possible application of H&SC Section 13009 to the representative designated by LOCAL AGENCY.

4. MUTUAL AID

When rendering mutual aid or assistance as authorized in H&SC Sections 13050 and 13054, STATE may, at the request of LOCAL AGENCY, demand payment of charges and seek reimbursement of LOCAL AGENCY costs for personnel, equipment and operating expenses as funded herein, under authority given by H&SC Sections 13051 and 13054. STATE, in seeking said reimbursement pursuant to such request of LOCAL AGENCY, shall represent LOCAL AGENCY by following the procedures set forth in H&SC Section 13052. Any recovery of LOCAL AGENCY costs, less expenses, shall be paid or credited to LOCAL AGENCY, as directed by LOCAL AGENCY.

In all such instances, STATE shall give timely notice of the possible application of H&SC Sections 13051 and 13054 to the officer designated by LOCAL AGENCY.

5. PROPERTY PURCHASE AND ACCOUNTING

LOCAL AGENCY shall be responsible for all costs associated with property required by personnel to carry out this Agreement. Employee uniform costs will be assessed to the LOCAL AGENCY through the Agreement billing process. Personal Protective Equipment (PPE) costs shall be the responsibility of the LOCAL AGENCY. By mutual agreement, PPE meeting the minimum specifications established by the STATE may be purchased directly by the LOCAL AGENCY. Alternately, the STATE will supply all PPE and the LOCAL AGENCY will be billed for costs incurred.

All property provided by LOCAL AGENCY and by STATE for the purpose of providing fire protection services shall be marked and accounted for by the Unit Chief in such a manner as to conform to the regulations, if any, established by the parties for the segregation, care, and use of the respective properties.

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

1. PAYMENT FOR SERVICES

- A. LOCAL AGENCY shall pay STATE actual cost for fire protection services pursuant to this Agreement an amount not to exceed that set forth in Exhibit D, Schedule A for each fiscal year. STATE shall prepare an Exhibit D, Schedule A each year, which shall be the basis for payment for the entire fiscal year for which services are provided.
- B. Any other funds designated by LOCAL AGENCY to be expended under the supervision of or for use by a Unit Chief for fire protection services shall be set forth in Exhibit D, Schedule C. This clause shall not limit the right of LOCAL AGENCY to make additional expenditures, whether under Exhibit D, Schedule C or otherwise.
- C. STATE shall invoice LOCAL AGENCY for the cost of fire protection services on a quarterly basis as follows:
 - 1) For actual services rendered by STATE during the period of July 1 through September 30, by an invoice filed with LOCAL AGENCY on or after December 10.
 - 2) For actual services rendered by STATE during the period October 1 through December 31, by an invoice filed with LOCAL AGENCY on or after December 31.
 - 3) For actual services rendered by STATE during the period January 1 through March 31, by an invoice filed with LOCAL AGENCY on or after March 31.
 - 4) For the estimated cost of services during the period April 1 through June 30, by an invoice filed in advance with LOCAL AGENCY on or after March 1.
 - 5) A final statement shall be filed with LOCAL AGENCY by October 1 following the close of the fiscal year, reconciling the payments made by LOCAL AGENCY with the cost of the actual services rendered by STATE and including any other costs as provided herein, giving credit for all payments made by LOCAL AGENCY and claiming the balance due to STATE, if any, or refunding to LOCAL AGENCY the amount of any overpayment.
 - 6) All payments by LOCAL AGENCY shall be made within thirty (30) days of receipt of invoice from STATE, or within thirty (30) days after the filing dates specified above, whichever is later.
 - 7) The STATE reserves the right to adjust the frequency of billing and payment to a monthly cycle with a thirty (30) day written notice to the LOCAL AGENCY when:
 - a. The Director predicts a cash flow shortage, or
 - b. When determined by the Region Chief, after consulting with the Unit Chief and the LOCAL AGENCY Contract Administrator, that the LOCAL AGENCY may not have the financial ability to support the contract at the contract level.
- D. Invoices shall include actual or estimated costs as provided herein of salaries and employee benefits for those personnel employed, charges for operating expenses and equipment and the administrative charge in accordance with Exhibit D, Schedule A. When "contractual rates" are indicated, the rate shall be based on an average salary plus all benefits. "Contractual rates" means an all-inclusive rate established in Exhibit D, Schedule A for total costs to STATE, per specified position, for 24-hour fire protection services during the period covered.

- E. STATE shall credit the LOCAL AGENCY, or cover behind at no cost, for the costs of Non-post (e.g. Fire Marshal, Training Officer, etc.) positions and equipment assigned to STATE responsibility fires or other STATE funded emergency incidents. The STATE shall notify the LOCAL AGENCY when this occurs.

2. COST OF OPERATING AND MAINTAINING EQUIPMENT AND PROPERTY

The cost of maintaining, operating, and replacing any and all property and equipment, real or personal, furnished by the parties hereto for fire protection purposes, shall be borne by the party owning or furnishing such property or equipment unless otherwise provided for herein or by separate written agreement.

3. JURISDICTION RELATED SPECIALIZED TRAINING

The cost of all employees requiring or attending specialized training related to operations within the jurisdiction shall be borne by the party contracting with CAL FIRE, unless otherwise provided for herein, or by a separate written agreement. Specialized training as related to this agreement is defined as any training outside of the CAL FIRE 4021 Policy and Exhibits associated with a specific classification. For the purposes of this agreement, specialized training is defined as any training that falls outside the scope of CAL FIRE Policy 4021 and its associated classification-specific exhibits. This includes, but is not limited to: Medical training beyond the Emergency Medical Responder level, Hazardous Materials training beyond First Responder Operations, Emergency Management, Technical Rescue, any other training not classified as required for the employee's CAL FIRE job classification.

4. BUDGET CONTINGENCY CLAUSE

- A. If the LOCAL AGENCY's governing authority does not appropriate sufficient funds for the current year or any subsequent years covered under this Agreement, which results in an inability to pay the STATE for the services specified in this Agreement, the LOCAL AGENCY shall promptly notify the STATE and this Agreement will terminate pursuant to the notice periods required herein.
- B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY for purposes of this program, the LOCAL AGENCY shall promptly notify the STATE, and the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or offer an Agreement amendment to LOCAL AGENCY to reflect the reduced amount, pursuant to the notice terms herein.
- C. If the STATE Budget Act does not appropriate sufficient funds to provide the services for the current year or any subsequent years covered under this Agreement, which results in an inability to provide the services specified in this Agreement to the LOCAL AGENCY, the STATE shall promptly notify the LOCAL AGENCY, and this Agreement will terminate pursuant to the notice periods required herein.
- D. If funding for any fiscal year is reduced or deleted by the STATE Budget Act for purposes of this program, the STATE shall promptly notify the LOCAL AGENCY, and the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY, or offer an Agreement amendment to LOCAL AGENCY to reflect the reduced services, pursuant to the notice terms herein.
- E. Notwithstanding the foregoing provisions in paragraphs A and B above, the LOCAL AGENCY shall remain responsible for payment for all services actually rendered by the STATE under this Agreement regardless of LOCAL AGENCY funding being reduced, deleted or not otherwise

appropriated for this program. The LOCAL AGENCY shall promptly notify the STATE in writing of any budgetary changes that would impact this Agreement.

- F. LOCAL AGENCY and STATE agree that this Budget Contingency Clause shall not relieve or excuse either party from its obligation(s) to provide timely notice as may be required elsewhere in this Agreement.

EXHIBIT C
GENERAL TERMS AND CONDITIONS

1. **APPROVAL**: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. STATE will not commence performance until such approval has been obtained.
2. **AMENDMENT**: This Agreement may be amended by mutual consent of LOCAL AGENCY and STATE. No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

If during the term of this Agreement LOCAL AGENCY shall desire a reduction in STATE civil service employees assigned to the organization provided for in Exhibit D, Schedule A, LOCAL AGENCY shall provide 120 days written notice of the requested reduction. Notification shall include the following: (1) The total amount of reduction; (2) The firm effective date of the reduction; and (3) The number of employees, by classification, affected by a reduction. If such notice is not provided, LOCAL AGENCY shall reimburse STATE for relocation costs incurred by STATE as a result of the reduction. Personnel reductions resulting solely from an increase in STATE employee salaries or STATE expenses occurring after signing this Agreement and set forth in Exhibit D, Schedule A to this Agreement shall not be subject to relocation expense reimbursement by LOCAL AGENCY.

If during the term of this Agreement costs to LOCAL AGENCY set forth in any Exhibit D, Schedule A to this Agreement increase and LOCAL AGENCY, in its sole discretion, determines it cannot meet such increase without reducing services provided by STATE, LOCAL AGENCY shall within one hundred twenty (120) days of receipt of such Schedule notify STATE and designate which adjustments shall be made to bring costs to the necessary level. If such designation is not received by STATE within the period specified, STATE shall reduce services in its sole discretion to permit continued operation within available funds.

3. **ASSIGNMENT**: This Agreement is not assignable by the LOCAL AGENCY either in whole or in part, without the consent of the STATE in the form of a formal written amendment.
4. **EXTENSION OF AGREEMENT**:
 - A. One year prior to the date of expiration of this Agreement, LOCAL AGENCY shall give STATE written notice of whether LOCAL AGENCY will extend or enter into a new Agreement with STATE for fire protection services and, if so, whether LOCAL AGENCY intends to change the level of fire protection services from that provided by this Agreement. If this Agreement is executed with less than one year remaining on the term of the Agreement, LOCAL AGENCY shall provide this written notice at the time it signs the Agreement and the one year notice requirement shall not apply.
 - B. If LOCAL AGENCY fails to provide the notice, as defined above in (A), STATE shall have the option to extend this Agreement for a period of up to one year from the original termination date and to continue providing services at the same or reduced level as STATE determines would be appropriate during the extended period of this Agreement. Six months prior to the date of expiration of this Agreement, or any extension hereof, STATE shall give written notice to LOCAL AGENCY of any extension of this Agreement and any change in the level of fire protection services STATE will provide during the extended period of this Agreement. Services provided and obligations incurred by STATE during an extended period shall be accepted by LOCAL AGENCY as services and obligations under the terms of this Agreement.
 - C. The cost of services provided by STATE during the extended period shall be based upon the amounts that would have been charged LOCAL AGENCY during the fiscal year in which the

extended period falls had the Agreement been extended pursuant hereto. Payment by LOCAL AGENCY for services rendered by STATE during the extended period shall be as provided in Exhibit B, Section 1, B of this Agreement.

5. **AUDIT:** STATE, including the Department of General Services and the Bureau of State Audits, and LOCAL AGENCY agree that their designated representative shall have the right to review and to copy any records and supporting documentation of the other party hereto, pertaining to the performance of this Agreement. STATE and LOCAL AGENCY agree to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated, and to allow the auditor(s) of the other party access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. STATE and LOCAL AGENCY agree to a similar right to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).
6. **INDEMNIFICATION:** Each party, to the extent permitted by law, agrees to indemnify, defend and save harmless the other party, its officers, agents and employees from (1) any and all claims for economic losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm, or corporation furnishing or supplying work services, materials or supplies to that party and (2) from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by that party, in the performance of any activities of that party under this Agreement, except where such injury or damage arose from the sole negligence or willful misconduct attributable to the other party or from acts not within the scope of duties to be performed pursuant to this Agreement; and (3) each party shall be responsible for any and all claims that may arise from the behavior and/or performance of its respective employees during and in the course of their employment to this cooperative Agreement.
7. **DISPUTES:** LOCAL AGENCY shall select and appoint a "Contract Administrator" who shall, under the supervision and direction of LOCAL AGENCY, be available for contract resolution or policy intervention with the STATE's Region Chief when, upon determination by the designated STATE representative, the Unit Chief acting as LOCAL AGENCY's Fire Chief under this Agreement faces a situation in which a decision to serve the interest of LOCAL AGENCY has the potential to conflict with STATE interest or policy. Any dispute concerning a question of fact arising under the terms of this Agreement which is not disposed of within a reasonable period of time by the LOCAL AGENCY and STATE employees normally responsible for the administration of this Agreement shall be brought to the attention of the CAL FIRE Director or designee and the Chief Executive Officer (or designated representative) of the LOCAL AGENCY for joint resolution. For purposes of this provision, a "reasonable period of time" shall be ten (10) calendar days or less. STATE and LOCAL AGENCY agree to continue with the responsibilities under this Agreement during any dispute.
8. **TERMINATION FOR CAUSE/CANCELLATION:**
 - A. If LOCAL AGENCY fails to remit payments in accordance with any part of this Agreement, STATE may terminate this Agreement and all related services upon 60 days written notice to LOCAL AGENCY. Termination of this Agreement does not relieve LOCAL AGENCY from providing STATE full compensation in accordance with terms of this Agreement for services actually rendered by STATE pursuant to this Agreement.
 - B. This Agreement may be cancelled at the option of either STATE or LOCAL AGENCY at any time during its term, with or without cause, on giving one year's written notice to the other party. Either LOCAL AGENCY or STATE electing to cancel this Agreement shall give one year's written notice to the other party prior to cancellation.

9. **INDEPENDENT CONTRACTOR**: Unless otherwise provided in this Agreement LOCAL AGENCY and the agents and employees of LOCAL AGENCY, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the STATE.
10. **NON-DISCRIMINATION CLAUSE**: During the performance of this Agreement, LOCAL AGENCY shall be an equal opportunity employer and shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS) mental disability, medical condition (e.g. Cancer), age (over 40), marital status, denial of family care leave, veteran status, sexual orientation, and sexual identity. LOCAL AGENCY shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. LOCAL AGENCY shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. LOCAL AGENCY shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.
- In addition, LOCAL AGENCY acknowledges that it has obligations relating to ethics, Equal Employment Opportunity (EEO), the Fire Fighter's Bill of Rights Act (FFBOR), and the Peace Officer's Bill of Rights Act (POBOR). LOCAL AGENCY shall ensure that its employees comply with all the legal obligations relating to these areas. LOCAL AGENCY shall ensure that its employees are provided appropriate training.
11. **TIMELINESS**: Time is of the essence in the performance of this Agreement.
12. **COMPENSATION**: The consideration to be paid STATE, as provided herein, shall be in compensation for all of STATE's expenses incurred in the performance hereof, including travel, per Diem, and taxes, unless otherwise expressly so provided.
13. **GOVERNING LAW**: This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California.
14. **CHILD SUPPORT COMPLIANCE ACT**: "For any Agreement in excess of \$100,000, the LOCAL AGENCY acknowledges in accordance with Public Contract Code 7110, that:
- A. The LOCAL AGENCY recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and
 - B. The LOCAL AGENCY, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department."

15. **UNENFORCEABLE PROVISION**: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

16. **COMPLIANCE WITH THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

The STATE and LOCAL AGENCY have a responsibility to comply with the provisions of the 1996 Federal Health Insurance Portability and Accountability Act (HIPAA) and the 2001 State Health Insurance Portability and Accountability Implementation Act. HIPAA provisions become applicable once the association and relationships of the health care providers are determined by the LOCAL AGENCY. It is the LOCAL AGENCY'S responsibility to determine their status as a "covered entity" and the relationships of personnel as "health care providers", "health care clearinghouse", "hybrid entities", business associates", or "trading partners". STATE personnel assigned to fill the LOCAL AGENCY'S positions within this Agreement, and their supervisors, may fall under the requirements of HIPAA based on the LOCAL AGENCY'S status. It is the LOCAL AGENCY'S responsibility to identify, notify, train, and provide all necessary policy and procedures to the STATE personnel that fall under HIPAA requirements so that they can comply with the required security and privacy standards of the act.

17. **LIABILITY INSURANCE**

The STATE and LOCAL AGENCY shall each provide proof of insurance in a form acceptable to the other party at no cost one to the other, to cover all services provided and use of local government facilities covered by this Agreement. If LOCAL AGENCY is insured and/or self-insured in whole or in part for any losses, LOCAL AGENCY shall provide a completed Certification of Self Insurance (Exhibit D, Schedule E) or certificate of insurance, executed by a duly authorized officer of LOCAL AGENCY. Upon request of LOCAL AGENCY the STATE shall provide a letter from DGS, Office Risk and Insurance Management executed by a duly authorized officer of STATE. If commercially insured in whole or in part, a certificate of such coverage executed by the insurer or its authorized representative shall be provided.

Said commercial insurance or self-insurance coverage of the LOCAL AGENCY shall include the following:

- A. Fire protection and emergency services - Any commercial insurance shall provide at least general liability for \$5,000,000 combined single limit per occurrence.
- B. Dispatch services – Any commercial insurance shall provide at least general liability for \$1,000,000 combined single limit per occurrence.
- C. The CAL FIRE, State of California, its officers, agents, employees, and servants are included as additional insured's for purposes of this contract.
- D. The STATE shall receive thirty (30) days prior written notice of any cancellation or change to the policy at the addresses listed on page 2 of this Agreement.

18. **WORKERS COMPENSATION**: (only applies where local government employees/volunteers are supervised by CAL FIRE, as listed in Exhibit D Schedule C. STATE contract employees' workers compensation is included as part of the contract personnel benefit rate).

- A. Workers' Compensation and related benefits for those persons, whose use or employment is contemplated herein, shall be provided in the manner prescribed by California Labor Codes, State Interagency Agreements and other related laws, rules, insurance policies, collective bargaining agreements, and memorandums of understanding.
- B. The STATE Unit Chief administering the organization provided for in this Agreement shall not use, dispatch or direct any non STATE employees, on any work which is deemed to be the responsibility of LOCAL AGENCY, unless and until LOCAL AGENCY provides for Workers' Compensation benefits at no cost to STATE. In the event STATE is held liable, in whole or in

part, for the payment of any Worker's Compensation claim or award arising from the injury or death of any such worker, LOCAL AGENCY agrees to compensate STATE for the full amount of such liability.

- C. The STATE /LOCAL AGENCY shall receive proof of Worker's Compensation coverage and shall be notified of any cancellation and change of coverage at the addresses listed in Section 1.

19. **CONFLICT OF INTEREST**: LOCAL AGENCY needs to be aware of the following provisions regarding current or former state employees. If LOCAL AGENCY has any questions on the status of any person rendering services or involved with the Agreement, the STATE must be contacted immediately for clarification.

Current State Employees (Public Contract Code §10410):

- 1) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
- 2) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Public Contract Code §10411):

- 1) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
- 2) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If LOCAL AGENCY violates any provisions of above paragraphs, such action by LOCAL AGENCY shall render this Agreement void. (Public Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Public Contract Code §10430 (e))

20. **LABOR CODE/WORKERS' COMPENSATION**: LOCAL AGENCY needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and LOCAL AGENCY affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)
21. **AMERICANS WITH DISABILITIES ACT**: LOCAL AGENCY assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)
22. **LOCAL AGENCY NAME CHANGE**: An amendment is required to change the LOCAL AGENCY'S name as listed on this Agreement. Upon receipt of legal documentation of the name change the

STATE will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

23. **RESOLUTION**: A county, city, district, or other local public body must provide the STATE with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the Agreement.
24. **AIR OR WATER POLLUTION VIOLATION**: Under the State laws, the LOCAL AGENCY shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.
25. **AFFIRMATIVE ACTION**. STATE certifies its compliance with applicable federal and State hiring requirements for persons with disabilities, and is deemed by LOCAL AGENCY to be in compliance with the provisions of LOCAL AGENCY'S Affirmative Action Program for Vendors.
26. **DRUG AND ALCOHOL-FREE WORKPLACE**. As a material condition of this Agreement, STATE agrees that it and its employees, while performing service for LOCAL AGENCY, on LOCAL AGENCY property, or while using LOCAL AGENCY equipment, shall comply with STATE's Employee Rules of Conduct as they relate to the possession, use, or consumption of drugs and alcohol.
27. **ZERO TOLERANCE FOR FRAUDULENT CONDUCT IN LOCAL AGENCY SERVICES**. STATE shall comply with any applicable "Zero Tolerance for Fraudulent Conduct in LOCAL AGENCY Services." There shall be "Zero Tolerance" for fraud committed by contractors in the administration of LOCAL AGENCY programs and the provision of LOCAL AGENCY services. Upon proven instances of fraud committed by the STATE in connection with performance under the Agreement, the Agreement may be terminated consistent with the termination for cause/cancellation term, Exhibit C, section 8, subsection B, of Cooperative Fire Programs Fire Protection Reimbursement Agreement, LG-1, between the California Department of Forestry and Fire Protection (CAL FIRE) and the LOCAL AGENCY.
28. **OFFICIAL INFORMATION**. "Official information" means information, regardless of the form or medium of disclosure, that has been or will be disclosed between the parties in connection with this Agreement, and all copies thereof, that has been designated by CAL FIRE and/or the LOCAL AGENCY as confidential, restricted, prohibited, or privileged by State or federal law. Official Information is intended to include information acquired in confidence by a public employee in the course of his or her duty and not open, or officially disclosed, to the public and exempt from disclosure under the Public Records Act as contemplated by Government Code section 7928.705 and Evidence Code section 1040.

Pursuant to Government Code sections 7927.500, 7927.000, 7921.505 and 7922.000, Official Information disclosed between government agencies that have agreed to treat the disclosed material as confidential remains confidential and exempt from disclosure under the Public Records Act or other similar laws.

CAL FIRE and the LOCAL AGENCY agree to take all necessary measures to protect Official Information and shall impose all the requirements of this Agreement on all of their respective officers, employees and agents with regards to access to the Confidential Information.

Any exchange of Official Information between parties shall not constitute a "waiver" of any exemption pursuant to Government Code section 7921.505. CAL FIRE and LOCAL AGENCY personnel allowed access to information designated as Confidential Information shall be limited to those persons with a demonstrable business need for such access. CAL FIRE and LOCAL AGENCY agree to provide a list of authorized personnel in writing as required by Government Code section 7921.505(c).

A party to this Agreement who experiences a security breach involving Official Information covered by this Agreement, agrees to promptly notify the other party of such breach.

29. **ENTIRE AGREEMENT**: This agreement contains the whole Agreement between the Parties. It cancels and supersedes any previous agreement for the same or similar services.
30. **LIMITED WAIVER OF SOVEREIGN IMMUNITY**: The Parties acknowledge that Grantee is a federally recognized Indian tribe and, as such, possesses sovereign immunity from suit. Nothing in this Agreement is or shall be deemed to be a general waiver of Grantee's sovereign immunity from suit, which immunity is expressly asserted, provided, however, that Grantee hereby expressly, unequivocally, and irrevocably provides a limited waiver of sovereign immunity from suit to allow CAL FIRE to exercise all of its rights under the terms of this Agreement, and Grantee consents to suit in any court of the State of California for any claim to interpret or enforce this Agreement. Grantee's limited waiver of sovereign immunity is applicable solely to claims by the State of California, through CAL FIRE and its departments, their successors and assigns. This limited waiver of sovereign immunity does not apply to claims by any other person, corporation, partnership, governmental body, or other entity. Claims hereunder shall allow for the remedies of specific performance, injunctive relief, declaratory relief, and monetary damages. The Parties agree to meet and confer to seek to resolve any disputes arising under this Agreement before pursuing legal action against the Tribe.

EXHIBIT D
ADDITIONAL PROVISIONS

EXCISE TAX: State of California is exempt from federal excise taxes, and no payment will be made for any taxes levied on employees' wages. STATE will pay any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this agreement. The STATE may pay any applicable sales and use tax imposed by another state.

Schedules

The following Schedules are included as part of this agreement (check boxes if they apply):

- A. Fiscal Display, PRC 4142 AND/OR PRC 4144** - STATE provided LOCAL AGENCY funded fire protection services. State-owned vehicles shall be operated and maintained in accordance with policies of STATE at rates listed in Exhibit D, Schedule A.
- B. STATE Funded Resource** - A listing of personnel, crews and major facilities of the STATE overlapping or adjacent to the local agency area that may form a reciprocal part of this agreement.
- C. LOCAL AGENCY Provided Local Funded Resources** - A listing of services, personnel, equipment and expenses, which are paid directly by the local agency, but which are under the supervision of the Unit Chief.
- D. LOCAL AGENCY Owned STATE Maintained Vehicles** - Vehicle information pertaining to maintenance responsibilities and procedures for local agency-owned vehicles that may be a part of the agreement.

LOCAL AGENCY-owned firefighting vehicles shall meet and be maintained to meet minimum safety standards set forth in Title 49, Code of Federal Regulations; and Titles 8 and 13, California Code of Regulations.

LOCAL AGENCY-owned vehicles that are furnished to the STATE shall be maintained and operated in accordance to LOCAL AGENCY policies. In the event LOCAL AGENCY does not have such policies, LOCAL AGENCY-owned vehicles shall be maintained and operated in accordance with STATE policies. The cost of said vehicle maintenance and operation shall be at actual cost or at rates listed in Exhibit D, Schedule D.

Exhibit D, Schedule D is incorporated into this section if LOCAL AGENCY-owned vehicles listed in Exhibit D, Schedule D are to be operated, maintained, and repaired by STATE.

LOCAL AGENCY assumes full responsibility for all liabilities associated therewith in accordance with California Vehicle Code Sections 17000, 17001 et seq. STATE employees operating LOCAL AGENCY-owned vehicles shall be deemed employees of LOCAL AGENCY, as defined in Vehicle Code Section 17000. Except where LOCAL AGENCY would have no duty to indemnify STATE under Exhibit C, Section 6 for all LOCAL AGENCY-owned vehicles operated or used by employees of STATE under this agreement.

LOCAL AGENCY employees, who are under the supervision of the Unit Chief and operating State-owned motor vehicles, as a part of the duties and in connection with fire protection and other emergency services, shall be deemed employees of STATE, as defined in Vehicle Code Section 17000 for acts or omissions in the use of such vehicles. Except where STATE would have no duty to indemnify LOCAL AGENCY under Exhibit C, Section 6.

- E. Certification of Insurance** - Provider Insurance Certification and/or proof of self-insurance.

Unit: Nevada Yuba Placer

Contract Name: Sierra-Sacramento Valley EMS

Agreement Total	\$135,650
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Contract No.: 2CA07787

Page No.: 19

Fiscal Year 26/27	
27345 PS Total	\$0
27345 OE Total	\$43,029

TOTAL	\$43,029
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Fiscal Year 27/28 (+5%)	
27345 PS Total	\$0
27345 OE Total	\$45,181

TOTAL	\$45,181
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Fiscal Year 28/29 (+5%)	
27345 PS Total	\$0
27345 OE Total	\$47,440

TOTAL	\$47,440
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Fiscal Year: 2026	Unit: NEU	Sub Total	\$0	Contract Name: Sierra-Sac Valley EMS Agency (NEU)
Index: 2300		Admin	\$0	12.61%
PCA: 27345		Total	\$0	Contract No.: 2CA07787
PRC: 4142				Page No.: 20
Comments	Overtime Total:		\$0	

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2026 between Sierra-Sac Valley EMS Agency and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	Jim Hudson
CAL FIRE Region Chief	George Morris III
Staff Benefit Rate as of 7/1/26 for POF Classifications	89.97%
Staff Benefit Rate as of 7/1/26 for SAF Classifications	62.10%
Staff Benefit Rate as of 7/1/26 for MIS Classifications	76.81%

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0			\$0	\$0		\$0	\$0	
					\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	

EXHIBIT D, SCHEDULE E

This is Schedule E of Cooperative Agreement originally dated July 1, 2026, by and between the CAL FIRE of the State of California and LOCAL AGENCY

NAME OF LOCAL AGENCY:Sierra-Sacramento Valley EMS Agency (NEU)

The CAL FIRE, State of California and its officers, agents, employees, and servants are included as additional insured for the purposes of this contract. The State shall receive thirty (30) days prior written notice of any cancellation or change to the policy at the addresses listed in LG1, Page 2.

FISCAL YEAR: 2026/27 to 2028/29

SELF-INSURANCE CERTIFICATION BY LOCAL AGENCY FOR TORT LIABILITY

This is to certify that LOCAL AGENCY has elected to be self-insured under the self-insurance provision provided in Exhibit C, Section 17.

By: _____ Signature _____ Printed Name

_____ Title _____ Date

SELF-INSURANCE CERTIFICATION BY LOCAL AGENCY FOR WORKER'S COMPENSATION BENEFITS

This is to certify that LOCAL AGENCY has elected to be self-insured for Workers' Compensation benefits which comply with [Labor Code Section 3700](#) as provided in Exhibit C, Section 18.

By: _____ Signature _____ Printed Name

_____ Title _____ Date

SELF-INSURANCE CERTIFICATION BY LOCAL AGENCY FOR LOCAL AGENCY-OWNED VEHICLES

This is to certify that LOCAL AGENCY has elected to be self-insured for local agency-owned vehicles under the self-insurance provision provided in Exhibit D, Schedule D.

By: _____ Signature _____ Printed Name

_____ Title _____ Date



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/11/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

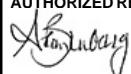
PRODUCER Arthur J. Gallagher Risk Management Services, LLC 595 Market Street Suite 2100 San Francisco CA 94105 License#: 0D69293 FIREAGE-01	CONTACT NAME: PHONE (A/C, No, Ext): 415-546-9300		FAX (A/C, No): 415-536-8499
	E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE			NAIC #
INSURER A: AXA XL Insurance Company UK Limited			
INSURER B: Lexington Insurance Company			19437
INSURER C: Hanover Insurance Companies			
INSURER D: Safety National Casualty Corporation			15105
INSURER E:			
INSURER F:			

COVERAGES **CERTIFICATE NUMBER:** 1085935288 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Annual	Y		B1262RT0219724	7/1/2024	7/1/2029	EACH OCCURRENCE	\$ 1,500,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$ 1,500,000
							GENERAL AGGREGATE	\$ 15,000,000
							PRODUCTS - COMP/OP AGG	\$
							Public Officials/EPL	\$ 1,500,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY	Y		B1262RT0219724	7/1/2024	7/1/2029	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,500,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
D	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 1,500,000			XPR4068288	7/1/2025	7/1/2026	EACH OCCURRENCE	\$ 5,000,000
							AGGREGATE	\$ 5,000,000
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE	
							OTH-ER	
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$
B C	Property "All Risk" APD (Emerg. Vehic)			061385143 IHF J765877 01	7/1/2025 7/1/2025	7/1/2026 7/1/2026	Building/Content Comp/Coll Ded	Replace Cost \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 **Paramedic Medical Malpractice is included in General Liability. Evidence of Insurance

CERTIFICATE HOLDER	CANCELLATION
Evidence of Insurance	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 

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Northstar Community Services District
Northstar Fire Department
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Board of Directors

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Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

Fire Chief

Jason Gibeaut

**BEFORE THE BOARD OF DIRECTORS
NORTHSTAR COMMUNITY SERVICES DISTRICT
COUNTY OF PLACER, STATE OF CALIFORNIA
IN THE MATTER OF:**

**RESOLUTION NO: 26-07
APPROVING THE DEPARTMENT OF FORESTRY AND FIRE
PROTECTION CONSOLIDATED DISPATCH AGREEMENT
FOR SERVICES FROM JULY 1, 2026 TO JUNE 30, 2029**

BE IT RESOLVED by the Board of Directors of the Northstar Community Services District that said Board does hereby approve the agreement with the California Department of Forestry and Fire Protection dated July 1, 2026 through June 30, 2029. Agreement #2CA07787. This agreement provides for dispatch services during the State fiscal years (2027/2029) in the amount not to exceed \$135,650.00 for all three years.

BE IT FURTHER RESOLVED that Fire Chief Jason Gibeaut under the direction of said Board be and hereby is authorized to sign and execute said agreement on behalf of the Northstar Community Services District. The foregoing resolution was duly passed and adopted by the Board of Directors of the Northstar Community Services District at a regular meeting thereof, held on the 17th day of June, 2026, by the following vote:

AYES:

NAYS:

ABSENT:

Signature, Board of Directors Member
John Radanovich, President of the Board
Print Name and Title

CERTIFICATION OF RESOLUTION*

ATTEST:

I, Julie Zangara, Secretary of the Northstar Community Services District, California do hereby certify that this is a true and correct copy of the original Resolution No. 26-07.

WITNESS MY HAND OR THE SEAL OF THE NORTHSTAR COMMUNITY SERVICES DISTRICT
on this 17th day of June, 2026.

Signature, Julie Zangara
Secretary of the Board
Northstar Community Services District



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Resolution 26-08 - Acknowledging Receipt of Report Regarding Inspection of Group E and Group R Occupancies

DATE: June 17, 2026

TO: District Board Members

FROM: Jason Gibeaut, Fire Chief

SUBJECT: Resolution 26-08 - Acknowledging Receipt of Report Regarding Inspection of Group E and Group R Occupancies.

BACKGROUND: On September 27th, 2018, Section 13146.4 was added to the California Health & Safety Code. This requires all fire departments to report to their Board of Directors the ability to meet Sections 13146.2 and 13146.3 regarding completing the required inspections of Educational Group and Residential Group Occupancies.

DISCUSSION: The Northstar Fire Department has one (1) occupancy that could be considered Group E and fourteen (14) occupancies that could be considered Group R. All fifteen (15) of these occupancies were inspected. Some of the occupancies failed their initial inspections, however NFD will seek to have all occupancies brought under compliance.

FISCAL IMPACTS: None.

RECOMMENDATION: It is my recommendation that the Board of Directors adopt *Resolution 26-08 - Acknowledging Receipt of Report Regarding Inspection of Group E and Group R Occupancies*.

ATTACHMENTS: Resolution 26-08



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Fire Chief

Jason Gibeaut

Before the Northstar Community Services District Board of Directors of the Northstar Community Services District, County of Placer, State of California

IN THE MATTER OF: Resolution Number: 26-08

Acknowledging receipt of a report made by the fire chief regarding required annual inspections

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTHSTAR COMMUNITY SERVICES DISTRICT OF PLACER COUNTY, CALIFORNIA ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE NORTHSTAR FIRE DEPARTMENT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Northstar Fire Department, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.4 requires all fire departments, including the Northstar Fire Department, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of the Northstar Community Services District intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the Northstar Fire Department's compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Northstar Community Services District that said Board expressly acknowledges the measure of compliance of the Northstar Fire Department

with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the Northstar Fire Department's jurisdiction, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the Northstar Fire Department's jurisdiction, there lies one (1) Group E occupancy, buildings, structures and/or facilities.

During fiscal year 2025/2026, the Northstar Fire Department completed the annual inspection of one (1) Group E occupancies, buildings, structures and/or facilities. For this reporting period one (1) out of one (1) properties were brought into compliance. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying supplemental report for this resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Northstar Fire Department's jurisdiction, there lies fourteen (14) Group R (and their associated sub-categories) occupancies of this nature.

During fiscal year 2025/2026, the Northstar Fire Department completed the annual inspection of fourteen (14) of fourteen (14) Group R occupancies, buildings, structures and/or facilities. For this reporting period ten (10) out of fourteen (14) properties were brought into compliance. This is a compliance rate of 71.4% for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying supplemental report for this resolution.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Northstar Community Services District at a monthly board meeting thereof, held on June 17, 2026 by the following vote:

AYES: _____ NOES: _____

ABSENTS: _____
Signature (Board President) Signature (Vice President)

Signature (Director) Signature (Director) Signature (Director)

...CERTIFICATION OF RESOLUTION...

Please note the person attesting cannot be the same person who is authorized to sign and execute agreements

ATTEST:

I _____, _____ (Title) of the Northstar Community Services District, Placer County, California do hereby certify that this is a true and correct copy of the original.

Witness my hand or the seal of the Northstar Community Services District on June 17, 2026.

Signature (Notary Certification)

(Name and Title)



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Adopting CEQA Findings for 2026–2027 NFD Forest Fuels Reduction

DATE: June 17, 2026

TO: District Board Members

FROM: Joe Barron, Forester #2984

SUBJECT: Resolution 26-09 – Adopting CEQA Findings for the 2026–2027 Truckee Tahoe Airport District (TTAD) Forest Fuels Reduction Project

BACKGROUND:

A Notice of Exemption (NOE) has been prepared for a proposed 181-acre forest fuels reduction project located within the Northstar Community Services District Wildfire Prevention Zone (WPZ). The project is anticipated to occur over an 18-month period during the 2026–2027 calendar years and is intended to address multiple priorities identified within the Department's Community Wildfire Protection Plan (CWPP). Project funding will be provided through the 2026 TTAD Wildfire Prevention Mitigation Funds awarded.

The NOE will serve as the primary CEQA document for the project; however, one or more individual CAL FIRE 1038 Exemptions may also be utilized for qualifying treatment activities following completion of the RFP and contractor selection process.

DISCUSSION:

Two CEQA Categorical Exemptions will be used for the proposed project, and one or more CAL FIRE 1038 Exemptions may subsequently be submitted depending on final treatment prescriptions and operational requirements identified through the RFP process.

If approved by the Board, the Notice of Exemption will be filed with the California State Clearinghouse and Placer County. Upon filing, project implementation activities may proceed in accordance with applicable CEQA requirements. The filing of the NOE will initiate the statutory 30-day legal challenge period.

FISCAL/RESOURCE IMPACTS:

None.

RECOMMENDATION:

Approve Resolution 26-09 supporting and adopting the CEQA Categorical Exemption and associated CAL FIRE 1038 Exemption(s) for the 2026–2027 NFD Forest Fuels Reduction Project.

ATTACHMENTS:

- Resolution 26-09
- Notice of Exemption

DATE PREPARED: June 17, 2026



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BOARD OF DIRECTORS

NORTHSTAR COMMUNITY SERVICES DISTRICT

RESOLUTION 26-09

RESOLUTION SUPPORTING AND APPROVING CEQA CATEGORICAL AND 1038 EXEMPTION(S) FOR 2026-2027 NFD FOREST FUELS REDUCTION

WHEREAS, the Northstar Community Services District (District) proposes to implement a forest fuels reduction project that will mitigate hazardous fuel within the Districts Wildfire Prevention Zone (WPZ), allowing for statistical reduction of wildfire, and better forest health (hereinafter "Project"); and

WHEREAS, the Project (i) is a minor alteration to the forest topography; (ii) will not have long term impacts to the forest; (iii) will provide forest fuels reduction and forest health

WHEREAS, the District is subject to the requirements of the California Environmental Quality Act of 1970 (CEQA); and

WHEREAS, the Project as described herein qualifies for a Categorical and 1038 Exemption(s) under Section's 15304, 15307 of the State CEQA Guidelines.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Northstar Community Services District as follows:

1. All of the above recitals are true and correct, and this Board so finds and determines.
2. The Board finds that the Project is exempt under the provisions of CEQA. Staff of the District are hereby authorized and directed to file a Notice of Exemption with the California State Clearing House.

THE FOREGOING RESOLUTION WAS DULY PASSED at a meeting of the Board of Directors of the Northstar Community Services District held on June 17, 2026, by the following roll call vote:

AYES: Directors

NOES: Directors

ABSTAIN: Directors

ABSENT: Directors

Signed and approved by me after its passage this 17th day of June, 2026.

By: President of the Board of Directors
Northstar Community Services District

ATTEST:

By: Julie Zangara, Secretary of the Board of Directors
Northstar Community Services District

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk
County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

Project Location - City: _____ Project Location - County: _____

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Lead Agency
Contact Person: _____ Area Code/Telephone/Extension: _____

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: Joe Barron #2984 Date: _____ Title: _____

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____



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Notice of Exemption

PROJECT TITLE: 2026-2027 Truckee Tahoe Airport District (TTAD) Forest Fuels Reduction

PROJECT NUMBER: G27-002

PROJECT LOCATION: Project work will occur within the Northstar Wildfire Prevention Zone (WPZ), found in Sections 28, 29, and 32, Township 17 North, Range 17 East, Mount Diablo Base and Meridian (MDB&M), Placer County, California.

COUNTY: Placer

ACRES: 181-acres

LEAD AGENCY: Northstar Fire Department

CONTACT: Joe Barron, (NFD FORESTER, RPF #2984)

ADDRESS: 910 Northstar Drive, Truckee, CA 96161

E-MAIL: jbarron@northstarscd.org

PHONE: 530-562-1212 x1

Project Description

The proposed project is an approximately 18-month forest fuels reduction effort expected to begin as early as July 1, 2026 (weather dependent), with a contract end date of January 31, 2028. Funding for the project is provided through the Tahoe Truckee Airport District (TTAD) Wildfire Mitigation Grant Program.

The project will implement a combination of forest fuels reduction treatments designed to reduce hazardous fuel loading and wildfire risk across a landscape scale. Treatments will set up a strategic buffer beyond the immediate defensible space zone to protect residential and commercial structures, critical infrastructure, and natural resources within the Northstar Community Services District (NCS D) Wildfire Prevention Zone (WPZ). Project priorities are informed by the 2022 Northstar Community Wildfire Protection Plan (CWPP).

The project encompasses approximately **181 acres** of privately owned forested open space/common-area lands found within two treatment areas inside the WPZ boundary.

Forest Fuels Reduction Treatments

Implementation of fuels reduction treatments within forested open space common-areas to reduce fire intensity, improve stand structure, and enhance defensibility of adjacent developed areas.

Hazard Tree Removal and Forest Health Improvement

Removal of dead, diseased, dying, and pest-infested trees that present wildfire hazards or contribute to declining forest health conditions.

Project Area and Regulatory Setting

The project is found entirely within a State Responsibility Area (SRA) appointed by CAL FIRE as a **Very High Fire Hazard**

Severity Zone. Existing conditions include overstocked conifer stands, elevated fuel loading, and declining vegetation health due to prolonged drought, insect and disease activity, and legacy effects of historic timber harvesting within the Martis Creek Watershed.

Project Objectives:

The project is designed to:

Reduce fuel continuity and wildfire intensity.

Slow the rate of fire spread across varied topography.

Improve conditions for safe community evacuation.

Support long-term forest health and resilience.

Implementation of this project will support compliance with **Section 5 of Northstar Ordinance 38-22**.

Project Activities:

The proposed project consists of forest fuels reduction treatments within the Northstar Community Services District Wildfire Prevention Zone (WPZ). Treatment activities are intended to reduce hazardous fuel loading, improve stand structure and species composition, and reduce the overall threat of catastrophic wildfire to residential and commercial structures, infrastructure, and natural resources.

1. Forest Fuels Reduction Treatments – 181 Acres

Approximately 181 acres will be treated for forest fuels reduction within the NCSA Wildfire Prevention Zone boundary. Treatment methods will include hand crew operations, mastication, chipping, and contingency pile burning in areas inaccessible to mechanical equipment due to steep slopes, rocky terrain, or limited access conditions.

Primary biomass disposal methods will consist of:

Chipping with broadcast distribution or off-site hauling.

Skid steer and excavator-based mastication; and

Contingency pile burning where mechanical treatment is infeasible.

Hand crew operations may use five- to eleven-person crews equipped with chainsaws, pole saws, rakes, shovels, and associated forestry hand tools. Hand crews will selectively thin suppressed and intermediate conifer trees ranging from 1.0 inch to 12.9 inches Diameter Breast Height (DBH). Dead, diseased, dying, or pest-infested conifer trees up to 28.9 inches DBH may also be removed where determined to be a fire hazard, safety hazard, or necessary for stand improvement.

Residual conifer trees will be limbed from approximately 4 feet to 15 feet above ground level, depending upon terrain, ladder fuel conditions, and stand structure goals.

Brush treatment activities will create both mosaic and contiguous thinning patterns intended to show variable age classes, improve spacing, and reduce horizontal fuel continuity based upon slope, topography, and vegetation composition.

Target ground fuel reduction goals are intended to substantially reduce hazardous fuel loading and improve wildfire resilience throughout the treatment area.

Chipping operations may use towable and rubber-tracked chippers. Rubber-tracked chippers can operate on slopes up to approximately 30 percent without requiring road or skid trail construction. Chipping operations will generally process material up to 12.9 inches DBH.

Woodchip broadcast depth will generally range from approximately 1 to 3 inches. Areas with excessive chip accumulation, including tree wells and concentrated deposits, will be raked and redistributed to minimize potential impacts to soil conditions, water movement, and vegetation health. Chipping crews will also rehabilitate any minor surface disturbances or track depressions resulting from equipment operations.

Where pile burning is needed as a contingency treatment method, burn piles will generally range from approximately 8 feet by 8 feet up to 15 feet by 15 feet in size and will be found within open areas to minimize residual tree scorch and wildfire escape potential. Burn pile construction, permitting, and ignition operations will follow requirements of the Placer County Air Pollution Control District and the Prescribed Fire Information Reporting System (PFIRS).

2. Mastication Treatments – Approximately 135.75 Acres

Approximately 135.75 acres will receive mastication treatment prescriptions targeting brush fields, downed woody material, and small- to medium-diameter conifer trees.

Brush treatments will focus on reducing contiguous fuel continuity by setting up mosaic treatment patterns and mixed-age vegetation structure intended to reduce fire spread potential and canopy fire transition risk.

Skid steer and excavator-based mastication equipment will target:

Brush species and downed woody fuels.

Conifer trees ranging from approximately 1.0 inch to 6.9 inches DBH for skid steer treatments; and

Conifer trees ranging from approximately 6.1 inches to 14.9 inches DBH for excavator-based mastication treatments.

Treatment goals include reducing white fir (*Abies concolor*) dominance and promoting a greater proportion of pine species within the mixed conifer forest composition to improve long-term forest resilience and stand health.

3. Hand Crew Treatments – Approximately 45.25 Acres

Approximately 45.25 acres will receive hand crew treatment in areas inaccessible or unsuitable for mastication equipment operations.

Hand crews will selectively thin:

Conifer trees ranging from approximately 1.0 inches to 12.9 inches DBH.

Contiguous brush components; and

Downed woody fuels and ladder fuels. Added removal of larger diameter dead, diseased, dying, or pest-infested conifer trees may occur where determined to pose a wildfire or operational safety hazard.

Biomass generated from hand treatments may be processed using a rubber-tracked chipper for either broadcast distribution across the forest floor or off-site removal and disposal.

4. Contingency Pile Burning

Pile burning may occur within steep, rocky, inaccessible, or landlocked treatment areas where mastication and chipping equipment cannot safely operate.

Burn piles will generally range from approximately 8 feet by 8 feet up to 15 feet by 15 feet in size and will be selectively placed to minimize impacts to residual vegetation and reduce the likelihood of residual tree scorch.

All pile burning activities will follow applicable permitting, operational, and smoke management requirements.

Project Purpose and Expected Outcome

The proposed project is intended to enhance fuels reduction within open-space common-areas throughout the Wildfire Prevention Zone, thereby improving wildfire resilience and reducing wildfire threat exposure to residential structures, commercial properties, infrastructure, and natural resources.

Project implementation is also intended to:

Reduce hazardous fuel loading and wildfire intensity potential.

Improve defensible space and fuel continuity conditions.

Promote a healthier and more diverse Sierra Nevada mixed conifer forest ecosystem; and

Improve long-term forest stand resilience to wildfire, drought, insects, and disease.

Justifications for Use of Categorical Exemptions and CAL FIRE 1038 Exemptions (discuss why the project is exempt, cite exemption number(s), and describe how the project fits the class):

EXEMPTION STATUS: Categorical Exemption(s)

14 CCR§15304, Minor Alterations to Land

14CCR§15307, Actions by Regulatory Agencies for the Protection of Natural Resources

14CCR§ (1038c6)

14CCR§ (1038b)

14CCR§ (1038d)

The project meets the Categorical Exemption as described under Actions by Regulatory Agencies for Minor Alteration to Land 14CCR§15304 - The project's main emphasis is to reduce the abundance of fuels within the Districts Wildfire Prevention Zone (WPZ). This project is designed to mitigate the effects of a wildfire occurring within or outside the Northstar Community Services District Boundary which is chosen by CAL FIRE as existing within a Very High Fire Severity Area.

The project meets the Categorical Exemption as described under Actions by Regulatory Agencies for Protection of Natural Resources 14CCR§15307. This project will help prevent wildfires from occurring and to protect the cultural resources that exist within and outside the boundaries of the Northstar Community Services District and as a part of the Martis Valley Complex.

The use of CAL FIRE 1038 (1038c6), (1038b), (1038d) Exemptions to help meet the goals of the project. The Exemption allows for the removal of dead, diseased, dying and pest infected, green trees and biomass which is identified as a wildfire/forest health issue.

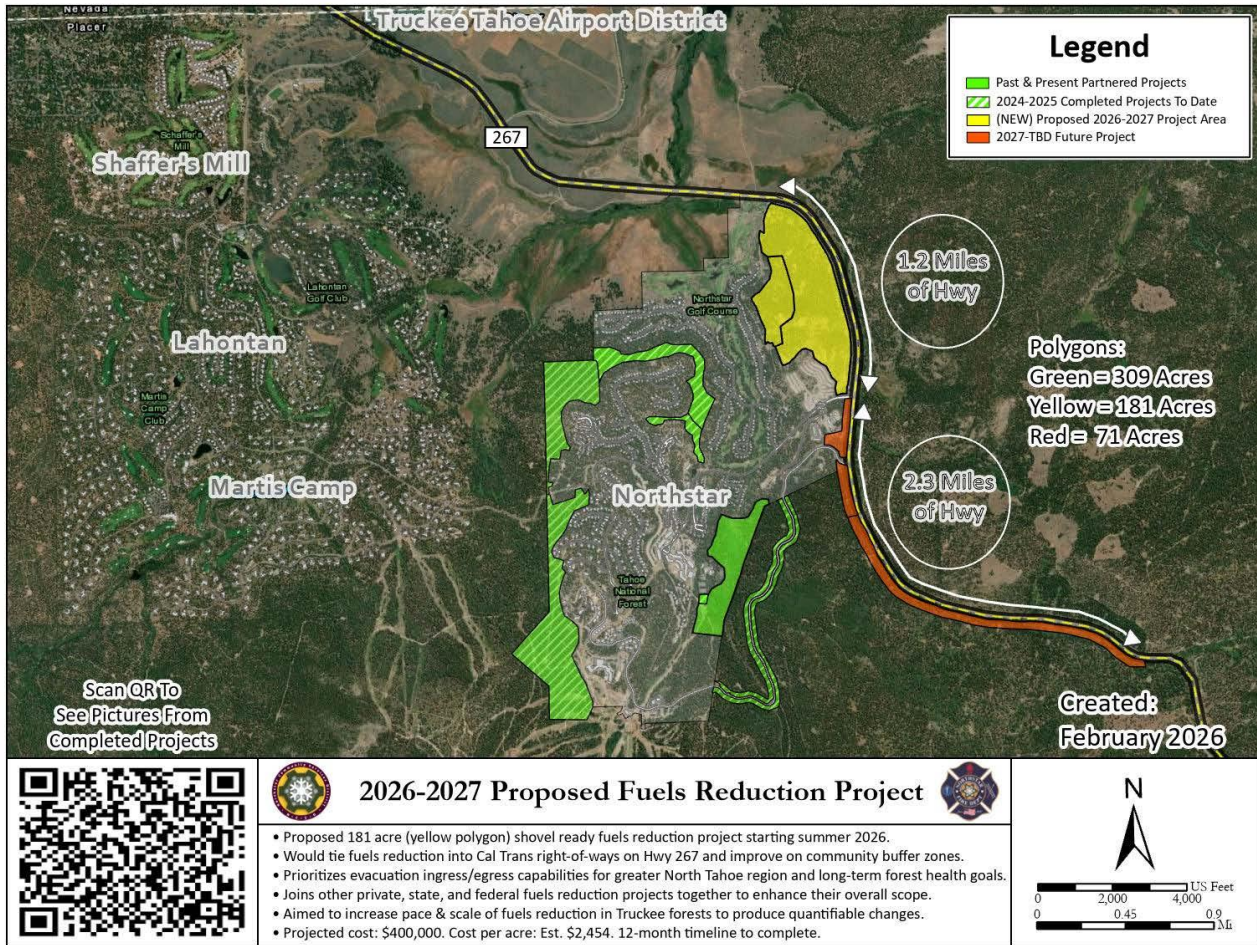
FIELD AND OFFICE REVIEW BY THE NORTHSTAR FIRE DEPARTMENT FOREST FUELS MANAGEMENT STAFF CONFIRMED THAT NO EXCEPTIONS APPLY WHICH WOULD PRECLUDE THE USE OF A NOTICE OF EXEMPTION FOR THIS PROJECT. THE DEPARTMENT HAS CONCLUDED THAT NO SIGNIFICANT ENVIRONMENTAL IMPACT WOULD OCCUR TO AESTHETICS, AGRICULTURE AND FORESTLAND/TIMBERLAND, AIR QUALITY, BIOLOGICAL RESOURCES, CULTURAL RESOURCES, GEOLOGY AND SOILS, GREENHOUSE GAS EMISSIONS, HAZARDS AND HAZARDOUS MATERIALS, HYDROLOGY AND WATER QUALITY, LAND USE PLANNING, MINERAL RESOURCES, NOISE, POPULATION AND HOUSING, PUBLIC SERVICES, RECREATION, TRANSPORTATION/TRAFFIC, OR TO UTILITIES AND SERVICE SYSTEMS. DOCUMENTATION OF THE ENVIRONMENTAL REVIEW COMPLETED BY THE DEPARTMENT IS KEPT ON FILE AT NORTHSTAR FIRE DEPARTMENT, STATION #31, LOCATED AT 910 NORTHSTAR DRIVE, IN TRUCKEE, CA.

Date of filing by the Northstar Fire Department (Fuels Management)

June 17th, 2026



**Joe Barron (Forester, RPF# 2984)
NORTHSTAR FIRE DEPARTMENT**



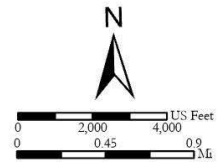
Scan QR To
See Pictures From
Completed Projects



2026-2027 Proposed Fuels Reduction Project



- Proposed 181 acre (yellow polygon) shovel ready fuels reduction project starting summer 2026.
- Would tie fuels reduction into Cal Trans right-of-ways on Hwy 267 and improve on community buffer zones.
- Prioritizes evacuation ingress/egress capabilities for greater North Tahoe region and long-term forest health goals.
- Joins other private, state, and federal fuels reduction projects together to enhance their overall scope.
- Aimed to increase pace & scale of fuels reduction in Truckee forests to produce quantifiable changes.
- Projected cost: \$400,000. Cost per acre: Est. \$2,454. 12-month timeline to complete.





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2026-2027 NFD Forest Fuels Reduction Projects

DATE: June 17, 2026

TO: District Board Members

FROM: Forester, Joe Barron #2984

SUBJECT: Request for Proposal (RFP) – Forest Fuels Reduction Projects-Award of Bid

BACKGROUND: The Fuels Management Departments annual Request for Proposals includes forest fuels reduction proposals for (time, use of consultant's saws, track chippers, mastication machines, disc cutting saws, construction and covering of burn piles, overall processing of biomass, etc.) to treat 308.5 Wildfire Prevention Zone (WPZ) acres represented by Units A1-A5 on the attached map. Multiple funding mechanisms will be used including Measure U, Trimont Cost-Share dollars, and two separately acquired fuels management grants. On-the-groundwork is set to begin July 1, 2026, and will end no later than June 30, 2027.

DISCUSSION: Treatment prescriptions for the RFP were prepared by the District Fuels Management Department Staff. The bid period spanned from May 21st to June 5th. A Prebid meeting was held on Monday, June 1st. A bid summary is attached.

FISCAL/RESOURCE IMPACT: Proposal costs received were less than anticipated. Total Forest Fuels Reduction Labor project costs for FY 2027 total \$711,850, and the Forester's estimate for the project is \$1,148,700. Two grants have been secured for the project totaling \$554,100. Measure U funding is anticipated at \$167,477. Trimont Cost-Share is estimated at \$63,987. Tax dollars will be extended, and additional acres will be treated (TBD later). The projected timeframe for the project is July 1, 2026 – June 30, 2027.

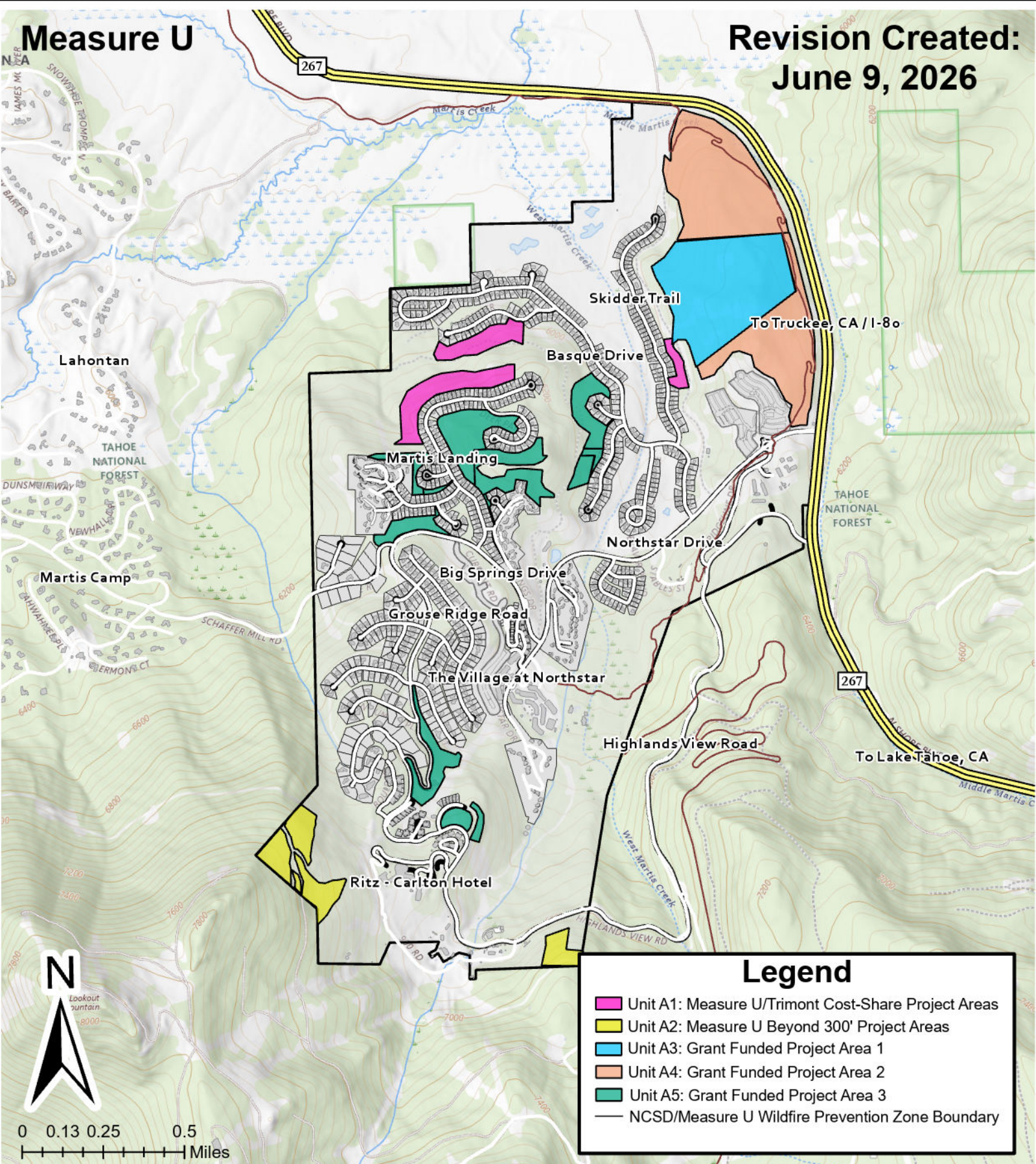
RECOMMENDATION: Staff recommend that contracts be awarded as follows:

- Unit A1 (30.5 acres): Hagerty Forestry for \$85,400
- Unit A2 (27 acres): Arevalo Tree and Defensible Space Services for \$71,550
- Unit A3 (73 acres): Elevated Tree Experts for \$197,100
- Unit A4 (108 acres): Elevated Tree Experts for \$280,800
- Unit A5 (70 acres): Elevated Tree Experts for \$77,000

ATTACHMENTS:

1. FY 2027 (Summer 2026) Measure U Work Plan Map + FY 2027 Grant Funded Projects
2. Bid Results for Treatment Units A1-A5

DATE PREPARED: June 12, 2026



Legend

- Unit A1: Measure U/Trimont Cost-Share Project Areas
- Unit A2: Measure U Beyond 300' Project Areas
- Unit A3: Grant Funded Project Area 1
- Unit A4: Grant Funded Project Area 2
- Unit A5: Grant Funded Project Area 3
- NCS D/Measure U Wildfire Prevention Zone Boundary



FY 2027 (Summer 2026) Measure U Work Plan Map + FY 2027 Grant Funded Projects

Unit A1: 30.5 Acres
Unit A2: 27 Acres
Unit A3: 73 Acres
Unit A4: 108 Acres
Unit A5: 70 Acres

Bid Results

Northstar Fire Department 2026/2027 Forest Fuels Reduction Labor - UNIT A1

Bid Opening: June 5, 2026 @ 3:30 P.M.

Description	Qty	UOM	Northstar Fire Forester's Estimate		RGZ Forestry LLC		Summitt Forests Inc.		Elevated Tree Experts		Hagerty Forestry Management LLC		Arevalo Tree and Defensible Space Services	
			Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid
Treatment Description: Measure U/Trimont Cost-Share Project Areas - Continuing to reduce hazardous fuels from within 300' of property lines with habitable structures (refer to Unit A1 on the attached map - pink polygons). Prescription includes tree thinning up to 12" Diameter Breast Height (DBH), removing dead, dying, and diseased conifers, limbing all residuals, and masticating hazardous brush to break up the continuity of ground fuels. The desired result will create 10'-20' in canopy spacing while still leaving snags, stovepipes, perching limbs, and varying classes of decaying downed woody material for wildlife habitat. Continuing to manage Northstar's forests will increase resilience, restore overall forest health, and significantly reduce the statistical odds of a catastrophic wildfire impacting the community.	30.5	Acre	\$ 4,200.00	\$ 128,100.00	\$ 1,700.00	\$ 51,850.00	\$ 2,163.00	\$ 65,971.50	\$ 2,600.00	\$ 79,300.00	\$ 2,800.00	\$ 85,400.00	\$ 3,500.00	\$ 106,750.00
				\$ 128,100.00		\$ 51,850.00		\$ 65,971.50		\$ 79,300.00	\$ 85,400.00		\$ 106,750.00	

Selection Note: NFD recommends awarding Hagerty Forestry Management, LLC a contract at \$2,800 per acre not to exceed \$85,400 to treat 30.5 acres. While not the lowest proposal, Hagerty Forestry Management, LLC's prices are extremely competitive and came \$1,400 under NFD Forester's estimate. Hagerty Forestry, LLC has never worked for NFD, but is a local contractor who comes with a high degree of experience and excellent track record. RGZ Forestry and Summitt Forests were unresponsive to the proposal and did not meet the project's specifications.

Bid Results

Northstar Fire Department 2026/2027 Forest Fuels Reduction Labor - UNIT A2

Bid Opening: June 5, 2026 @ 3:30 P.M.

Description	Qty	UOM	Northstar Fire Forester's Estimate		Summitt Forests Inc.		RGZ Forestry LLC		Hagerty Forestry Management LLC		Arevalo Tree and Defensible Space Services		Elevated Tree Experts	
			Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid
Treatment Description: <u>Measure U Beyond 300' Project Areas</u> - Continuing to reduce hazardous fuels from beyond 300' of property lines with habitable structures (refer to Unit A2 on the attached map - yellow polygons). Beyond 300' treatments extend to the furthest boundaries of the Wildfire Prevention Zone (WPZ) and are meant to tie into previous projects to create contiguous work buffering the community. Terrain is hard to access on steep/rocky topography with slopes often exceeding 40%. Hand crews will be forced to cut smaller trees (10" or less DBH) and tasked with finding enough open space on the forest floor to build 500 or more burn piles. The Fuels Management Department will then determine when to return to manage a separate prescribed pile burning operation.	27.0	Acre	\$ 4,200.00	\$ 113,400.00	\$ 936.00	\$ 25,272.00	\$ 1,850.00	\$ 49,950.00	\$ 2,200.00	\$ 59,400.00	\$ 2,650.00	\$ 71,550.00	\$ 4,200.00	\$ 113,400.00
				\$ 113,400.00		\$ 25,272.00		\$ 49,950.00		\$ 59,400.00	\$ 71,550.00			\$ 113,400.00

Selection Note: NFD recommends awarding Arevalo Tree & Defensible Space Services (ATDSS) a contract at \$2,650 per acre and not to exceed \$71,550 to treat 27 acres. While not the lowest proposal, the proposed prices from ATDSS are extremely competitive and came \$1,550 under NFD Forester's estimate. Unit A2 project work reflects NFD's highest degree of difficulty. ATDSS a local forest fuels reduction contractual service, familiar with Northstar and its work, and comes highly recommended. RGZ Forestry and Summitt Forests were unresponsive to the proposal and did not meet the project's specifications.

Bid Results

Northstar Fire Department 2026/2027 Forest Fuels Reduction Labor - UNIT A3

Bid Opening: June 5, 2026 @ 3:30 P.M.

Description	Qty	UOM	Northstar Fire Forester's Estimate		Summitt Forests Inc.		RGZ Forestry LLC		Elevated Tree Experts		Hagerty Forestry Management LLC		Arevalo Tree and Defensible Space Services	
			Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid
Treatment Description: Grant Funded Project Area 1 - Will treat Measure U beyond 300' project area between Highway 267 and Castle Peak parking lot known as Porcupine Hill (refer to Unit A3 on the attached map - blue polygons). This grant funding is critical to extending Measure U dollars and guaranteeing the maximum number of Measure U acres are treated and maintained for the community each year. Beyond 300' treatments extend to the furthest boundaries of the Wildfire Prevention Zone (WPZ) and are meant to tie into previous projects to create contiguous work buffering the community. Fuel models show Porcupine Hill is one of Northstar's greatest threats due to prior commercial thinning and decades of forests mismanagement. Prescription will include tree thinning up to 12" Diameter Breast Height (DBH), removing dead, dying, and diseased conifers, limbing all residuals, masticating hazardous brush to break up the continuity of ground fuels, and burn piles.	73.0	Acre	\$ 4,200.00	\$ 306,600.00	\$ 1,248.00	\$ 91,104.00	\$ 1,700.00	\$ 124,100.00	\$ 2,700.00	\$ 197,100.00	\$ 3,000.00	\$ 219,000.00	\$ 3,500.00	\$ 255,500.00
				\$ 306,600.00		\$ 91,104.00		\$ 124,100.00	\$ 197,100.00		\$ 219,000.00		\$ 255,500.00	

Selection Note: NFD recommends awarding Elevated Tree Experts a contract at \$2,700 per acre and not to exceed \$197,100 to treat 73 acres. While not the lowest proposal, Elevated Tree Experts prices are competitive and came \$1,500 under NFD Forester's estimate. Unit A3 project work reflects a higher degree of difficulty compared to other treatments at Northstar. Elevated Tree Experts is a local forest fuels reduction contractual service, familiar with Northstar and its work, and comes highly recommended. RGZ Forestry and Summitt Forests were unresponsive to the proposal and did not meet the project's specifications.

Bid Results

Northstar Fire Department 2026/2027 Forest Fuels Reduction Labor - UNIT A4

Bid Opening: June 5, 2026 @ 3:30 P.M.

Description	Qty	UOM	Northstar Fire Forester's Estimate		Summitt Forests Inc.		RGZ Forestry LLC		Elevated Tree Experts		Hagerty Forestry Management LLC		Arevalo Tree and Defensible Space Services	
			Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid
Treatment Description: Grant Funded Project Area 2 - Will treat Measure U beyond 300' project area between Highway 267 and Castle Peak parking lot known as Porcupine Hill (refer to Unit A4 on the attached map - salmon polygons). This grant funding is critical in extending Measure U dollars and guaranteeing the maximum number of Measure U acres are treated and maintained for the community each year. Beyond 300' treatments extend to the furthest boundaries of the Wildfire Prevention Zone (WPZ) and are meant to tie into previous projects to create contiguous work buffering the community. Fuel models show Porcupine Hill is one of Northstar's greatest threats due to prior commercial thinning and decades of forests mismanagement. Prescription will include tree thinning up to 12" Diameter Breast Height (DBH), removing dead, dying, and diseased conifers, limbing all residuals, masticating hazardous brush to break up the continuity of ground fuels, and few to NO burn piles.	108.0	Acre	\$ 4,200.00	\$ 453,600.00	\$ 1,022.00	\$ 110,376.00	\$ 1,500.00	\$ 162,000.00	\$ 2,600.00	\$ 280,800.00	\$ 3,000.00	\$ 324,000.00	\$ 3,000.00	\$ 324,000.00
				\$ 453,600.00		\$ 110,376.00		\$ 162,000.00	\$ 280,800.00			\$ 324,000.00		\$ 324,000.00

Selection Note: NFD recommends awarding Elevated Tree Experts a contract at \$2,600 per acre and not to exceed \$280,800 to treat 108 acres. While not the lowest, the proposed cost from Elevated Tree Experts' proposal, is competitive and came \$1,600 under NFD Forester's estimate. Unit's A3 & A4 project work combined is NFD's largest project of the season. Elevated Tree Experts is a local forest fuels reduction contractual service, familiar with Northstar and its work, and comes highly recommended. RGZ Forestry and Summitt Forests were unresponsive to the proposal and did not meet the project's specifications.

Bid Results

Northstar Fire Department 2026/2027 Forest Fuels Reduction Labor - UNIT A5

Bid Opening: June 5, 2026 @ 3:30 P.M.

Description	Qty	UOM	Northstar Fire Forester's Estimate		Elevated Tree Experts		RGZ Forestry LLC		Summitt Forests Inc.		Hagerty Forestry Management LLC		Arevalo Tree and Defensible Space Services	
			Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid	Unit Bid	Extended Bid
Treatment Description: Grant Funded Project Area 3 - Re-entry work involving the maintenance of year one Measure U project areas (refer to Unit A5 on the attached map - green polygons). This grant funding is critical in extending Measure U dollars and guaranteeing the maximum number of Measure U acres are treated and maintained for the community each year. Maintenance is the most important step of forest management to ensure previously treated areas remain healthy and free of hazards for years to come. Maintenance typically operates on a 4-5 year schedule. Prescription will include minimal tree thinning up to 12" Diameter Breast Height (DBH), removing any new dead, dying, and diseased conifers, limbing any residual requiring a touch up, and masticating resprouting brush to suppress or completely stop its regrowth.	70.0	Acre	\$ 2,100.00	\$ 147,000.00	\$ 1,100.00	\$ 77,000.00	\$ 1,700.00	\$ 119,000.00	\$ 1,981.00	\$ 138,670.00	\$ 2,200.00	\$ 154,000.00	\$ 2,500.00	\$ 175,000.00
				\$ 147,000.00		\$ 77,000.00		\$ 119,000.00		\$ 138,670.00		\$ 154,000.00		\$ 175,000.00

Selection Note: NFD recommends awarding Elevated Tree Experts a contract at \$1,100 per acre and not to exceed \$77,000 to treat 70 acres. Elevated Tree Experts was the lowest proposal for Unit A5 and came \$1,000 under NFD Forester's estimate. Elevated Tree Experts is a local forest fuels reduction contractual crew, familiar with Northstar and its work, and comes highly recommended. This award will set a standard for the Fuels Management Departments maintenance schedule moving forward and serve as evidence that managing Northstar's forests at a lower cost per acre can be sustainable for years to come.



N · C · S · D

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Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
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General Manager

Mike Geary, PE

Engagement Letter for Independent Financial Audits

DATE: June 17, 2026
TO: Board of Directors
FROM: Cheryl Plexico, Director of Finance and Accounting
SUBJECT: Audit services for the upcoming three years

SUMMARY: James Marta & Company LLP Certified Public Accountants has provided audit services to the District. They have done a professional job and staff recommends retaining them to perform the independent financial audit for the next three fiscal years.

The fees for the prior three years were \$34,535 for 2023, \$36,260 for 2024, and \$38,070 for 2025.

RECOMMENDATION: Authorize DFA Plexico to execute engagement letter for professional services with James Marta & Company LLP Certified Public Accountants to perform financial audits of the fiscal years ending June 30, 2026, 2027, and 2028.

FISCAL IMPACTS/COSTS: The fees will be \$39,975 for 2026, \$41,970 for 2027, and \$44,065 for 2028.

ATTACHMENTS: Engagement Letter

DATE PREPARED: May 28, 2026



James Marta & Company LLP
Certified Public Accountants

Accounting ▪ Audit ▪ Consulting ▪ Tax

June 12, 2026

Northstar Community Services District
900 Northstar Drive
Truckee, CA 96161

To the Board of Directors of Northstar Community Services District

RE: Engagement Letter for Independent Financial Audit Services

We are pleased to confirm our understanding of the services we are to provide for Northstar Community Services District related to the June 30, 2026, 2027 and 2028 fiscal years.

This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call to discuss this letter before you sign it.

1. OBJECTIVE AND SCOPE OF THE AUDIT

You have requested that we audit the Financial Statement of Northstar Community Services District as of June 30, 2026, 2027, and 2028, and the related Statements of Revenues, Statement of Net Position, Expenditures, Changes in Net Position, and Cash Flows for the years then ended and the related notes to the financial statements, which collectively comprise Northstar Community Services District's basic financial statements and provide assistance with the preparation of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting

Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual
- Schedule of Funding Progress – Other Postemployment Benefits
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Pension Contributions
- Notes to Required Supplementary Information

Supplementary information other than RSI will accompany Northstar Community Services District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Statement of Changes in Assets and Liability – Fiduciary Funds

2. THE RESPONSIBILITIES OF THE AUDITOR

We will conduct our audit in accordance with applicable auditing standards generally accepted in the United States of America (U.S. GAAS). Applicable standards include:

- The AICPA Audit Guide, Audits of State and Local Government Units, generally accepted auditing standards;
- The California State Controller's Minimum Audit Requirements and Reporting Guidelines for California Special Districts; and
- The United States General Accounting Office (GAO) Government Auditing Standards, Office of Management and Budget (OMB), Audits of States, Local Governments and Nonprofit Organizations.

As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northstar Community Services District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS, Government Auditing Standards, promulgated by the United States Comptroller General.

3. CHARACTER AND LIMITATIONS OF AN AUDIT

The purpose of an audit is to express an opinion as to whether your financial statements are fairly presented, in all material respects in conformity with United States generally accepted accounting principles, and is limited to the period covered by our audit. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. In the event we must withdraw from the engagement, our fees will be limited to the fees incurred up to the point of withdrawal.

We will also issue a written report on internal control, a report to those charged with governance and a management comment letter (if applicable).

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;

- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Our audit will be conducted in accordance with generally accepted auditing standards. Those standards require that we initially assess the risk that errors, fraud, irregularities, and illegal acts may cause the financial statements to contain a material misstatement. This is necessary because we do not audit all the transactions and balances in the financial statements, only a selected portion of them, in some cases a very small portion. The costs for us to examine a large portion of them, or all of them of a certain category, or all of them in all categories, would be prohibitive. Consequently, there are risks.

In making this initial assessment, we are required to obtain an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of financial statements and to design appropriate audit procedures. Those considerations mandate your complete cooperation and honesty about your knowledge and understanding of the possibility of the existence of errors, fraud, irregularities and illegal acts. By signing this letter, you agree that you will provide this cooperation and that you will be totally honest with us.

Based on that assessment, the standards require us to design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by errors, fraud, irregularities and illegal acts. Accordingly, a material misstatement may remain undetected. While we are required to exercise due care and professional skepticism, since our opinion is based on the concept of reasonable assurance, we are not an insurer and our report does not constitute a guarantee. We will inform you of all matters of fraud that come to our attention. We will also inform you of illegal acts that come to our attention, unless they are clearly inconsequential. We will inform you of any need to extend our procedures because of them and our estimate of their additional cost.

The discovery, subsequent to the date of the auditor's report, that one or more errors, frauds, irregularities, or illegal acts causing the financial statements to contain one or more material misstatements, have occurred does not necessarily mean that our audit was not conducted in accordance with generally accepted auditing standards.

An audit includes obtaining an understanding of internal control sufficient to plan the audit, but is not designed to provide assurance on internal control or to identify significant deficiencies conditions. However, during the audit, if we become aware of such reportable conditions or ways that we believe management practices can be improved, we will communicate them to you in a separate letter.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of certain assets, revenues and expenses by correspondence with selected individuals, legal counsel, creditors, and financial institutions.

In the event that the financial information provided is incomplete or inaccurate, then we will either complete the work at our standard rate, or delay the audit until this information is complete and accurate.

At the conclusion of our audit, we will require you to furnish us a management representation letter confirming, among others, your responsibility for your financial statements and for the design and implementation of program and controls to prevent and detect fraud. This letter is a required audit procedure prior to issuing our report. By signing this engagement letter and furnishing a management representation letter, you agree to indemnify us and hold us harmless for any liability and costs arising from knowing misrepresentations by management.

In accordance with auditing standards generally accepted in the United States of America, we will also issue a written report describing the scope of our testing over internal control over financial reporting, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

4. COMPLIANCE WITH LAWS AND REGULATIONS

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Northstar Community Services District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

5. MANAGEMENT RESPONSIBILITIES

At the outset, it is imperative that we state the scope of your responsibilities in connection with this engagement:

- a. The financial statements are the responsibility of Northstar Community Services District's management. As such, management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- b. Encompassed in that responsibility is the establishment and maintenance of effective internal control over financial reporting, the establishment and maintenance of proper accounting records, and the selection of appropriate accounting principles.

- c. Management is responsible for the design and implementation of programs and controls to prevent or detect fraud, and for informing us about all known or suspected fraud affecting the organization involving (a) management, (b) individuals who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements.
- d. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the organization received in communications from members, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations.
- e. In accordance with the terms and conditions of this agreement, Northstar Community Services District Management is responsible for:
 - i. Identification of the applicable reporting framework;
 - ii. Preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; and
 - iii. Design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - iv. Having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the company that involves management, employees who have significant roles in internal control, and others where fraud could have a material impact on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the company complies with the applicable laws and regulations.
 - v. Accuracy and completeness of all data, information and representations provided to us for the purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, Northstar Community Services District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.
- f. Management is responsible to provide us with
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. You are responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on your financial statements. Further, you are responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these activities.

6. INDEPENDENT CONTRACTOR STATUS

James Marta & Company LLP shall perform the required services as an independent contractor and not as an “officer, employee, or agent” of Northstar Community Services District. Although Northstar Community Services District reserves the right to evaluate the quality of the service provided by James Marta & Company LLP, Northstar Community Services District will not control the means or manner of James Marta & Company LLP’s performance.

7. REPORTING

We will issue a written reports upon completion of our audit of Northstar Community Services District’s basic financial statements. Our reports will be addressed to the Board of Directors of Northstar Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances is may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph to our auditor’s report, or if necessary, withdraw from the engagement.

8. OTHER STIPULATIONS

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing or review.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers’ proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

9. PROVISIONS OF ENGAGEMENT ADMINISTRATION, TIMING AND FEES

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in July (interim testing) and if we receive the final trial balance and all support by the week of October 5th our plan would be to complete and issue our report no later than December 30 for the 2025-26 year. If the district would like a December board meeting delivery date in the future the district should work with us in the audit planning phase to establish a mutually agreed upon date for the District to have the closing completed and schedules ready for fiscal years 2027 and 2028.

James Marta, CPA, CGMA, ARPM is the Engagement Partner for the audit services specified in this letter. His responsibilities include supervising James Marta & Company LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

10. RECORD RETENTION

It is our policy to keep records related to this engagement for seven (7) years. However, James Marta & Company LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period, James Marta & Company LLP shall be free to destroy our records related to this engagement.

11. INSURANCE

During the term of this Contract, James Marta & Company LLP shall maintain in force insurance coverage as follows:

- a. Commercial General Liability insurance applicable to the services provided to Northstar Community Services District, with a combined single limit, or the equivalent, of not less than \$2,000,000 per claim (\$4,000,000 aggregate) for Bodily Injury, Personal Injury, and Property Damage, including contractual liability coverage applicable to the indemnity provided under this contract.
- a. Workers' Compensation insurance: Up to 1,000,000 per claim.
- b. Business Automobile Coverage insurance applicable to the operation of James Marta & Company LLP's trucks or automobiles with a combined single limit of not less than \$2,000,000 per claim for Bodily Injury and Property Damage, including coverage for owned, non-owned, and hired vehicles, as applicable.
- c. Professional Liability insurance: Up to \$1,000,000 per claim and \$2,000,000 aggregate.

Notice of Cancellation or Change. There shall be no cancellation, material change, reduction of limits without 30 days prior written notice from James Marta & Company LLP or its insurer(s) to Northstar Community Services District.

Certificates of Insurance. As evidence of the insurance coverages required by this contract, James Marta & Company LLP shall provide acceptable insurance certificates to Northstar Community Services District as soon as practicable upon written request by Northstar Community Services District. If requested, complete copies of insurance policies, shall be provided to Northstar Community Services District.

12. ASSUMPTIONS

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your personnel, and current audit and accounting standards.

This fee is based upon the assumption that the closing journal entries will be made and accounting will be finalized and closed before the year end audit fieldwork. If compliance requirements change, or if Northstar Community Services District is involved in issuing an exempt offering, additional fees and an amended engagement letter may be required. Additional time and billing charges will be charged at our standard hourly rates and costs in the event of the following:

- Account reconciliations are not completed for, (example but not limited to):
 - Cash Accounts
 - Accounts Receivable and Allowance for Doubtful Accounts
 - Inventory
 - Investments
 - Prepaid Expenses
 - Capital Assets and Depreciation
 - Accounts Payable
 - Accrued Expenses
 - Unearned Revenue
 - Deposits
 - Long-Term Liabilities
 - Compensated Absences
 - Prior year equity not in agreement with prior year audit
- Accounting system or account group changes from prior year
- Allocation of expenses not completed
- Allocation of investments not completed
- Allocation of income not completed
- Changes in accounts after beginning of audit work that necessitates additional or redo of audit work.
- Changes or revision of the initial trial balance
- Addition of new activities

- New funding sources
- New funds
- New debt

Whenever possible, we will attempt to use your personnel to assist in the preparation of schedules and analyses of accounts. We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Our initial fee estimate assumes we will receive the aforementioned assistance from your personnel and unexpected circumstances will not be encountered. In the event that the GASB, FASB, AICPA, GAO, OMB, or the State of California issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be at our standard hourly rates for each person involved in the additional work.

In the event we are required to respond to discovery requests, subpoenas, and outside inquiries, we will first obtain your permission unless otherwise required to comply under the law. Our time and expense to comply with such requests will be charged at our standard hour rates in addition to the stated contract.

At the conclusion of our audit engagement, we will communicate to the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to

any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

13. REPORTS

We will provide you with 2 copies of the report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

The intended users of the report are the board of directors of Northstar Community Services District. You agree to be responsible to distribute the reports to those charged with governance and to the appropriate officials of the responsible party.

Reports included in this engagement include:

- Independent Auditor's Report, Financial Statements and associated notes;
- Management Letter including notification of reportable conditions (if necessary);
- Present Audit results to the Board of Directors;
- Report on Internal Control and Compliance and Other Matters;

14. WORKING PAPERS

The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

15. FEES

Our fees for the audit will be:

- \$39,975 for the fiscal year beginning July 1, 2025, and ending June 30, 2026.
- \$41,970 for the fiscal year beginning July 1, 2026, and ending June 30, 2027.
- \$44,065 for the fiscal year beginning July 1, 2027, and ending June 30, 2028.

We will submit monthly progress billings for our services during the project. Invoices are payable upon presentation. Unpaid fee balances 30 days overdue will bear interest at 18 percent per annum. Payment by Credit Card is subject to a 5% processing fee.

16. INDEMNIFICATION

Pursuant to the contract with James Marta & Company LLP, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

17. TERMINATION

- Either Party may terminate this contract in whole or in part, with 30 days written notice to the other Party.
- In the event of contract termination, Northstar Community Services District agrees to pay James Marta & Company LLP the fees and expenses incurred prior to such termination.
- Northstar Community Services District may terminate this contract upon notice to James Marta & Company LLP, or at such later date as Northstar Community Services District may establish in such notice, if James Marta & Company LLP commits any material breach or default of any covenant, warranty, obligation or agreement under this contract, or fails to perform in a timely manner the services under this contract, and such breach, default, or failure is not cured within 10 business days after delivery of Northstar Community Services District's notice, or such longer period as Northstar Community Services District may specify in such notice.
- James Marta & Company LLP may terminate this contract upon 10 days' written notice to Northstar Community Services District if Northstar Community Services District fails to pay James Marta & Company LLP pursuant to the terms of this contract and Northstar Community Services District fails to cure within 30 days after receipt of James Marta & Company LLP written notice, or such longer period as James Marta & Company LLP may specify in such notice.

18. MEDIATION PROVISION

Disputes arising under this agreement (including scope, nature, and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

19. ENGAGEMENT EXECUTION

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our Engagement. Several technical accounting and auditing words and phrases have been used herein. We presume you to understand their meaning or that you will notify us otherwise so that we can furnish appropriate explanations. If you have any questions, please let us know.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. This letter will continue in effect until canceled by either party.

Respectfully,

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

20. RESPONSE

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Northstar Community Services District.

Authorized Signature: _____

Name: _____

Title: _____

Date: _____



N.C.S.D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarsd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

TO: Board of Directors
FROM: Julie Zangara
DATE: June 17, 2026
SUBJECT: PUBLIC HEARING — Annual Workforce Vacancy Report in Compliance with Assembly Bill 2561 (Gov. Code § 3502.3)

RECOMMENDATION

Conduct the statutorily required public hearing and receive and file this Annual Workforce Vacancy Report.

BACKGROUND

Assembly Bill 2561 added Government Code section 3502.3 to the Meyers-Milias-Brown Act, requiring public agencies to hold at least one public hearing per fiscal year to report on: (1) the status of employment vacancies and recruitment and retention efforts; and (2) any necessary changes to policies, procedures, and recruitment activities that may present obstacles in the hiring process. If the governing board adopts an annual budget during the fiscal year, this hearing must be conducted before final adoption of that budget.

To the extent an agency has recognized employee organizations, those organizations are entitled to present during the same public hearing. If the vacancy rate in any single bargaining unit meets or exceeds twenty percent (20%) of the total number of authorized full-time positions in that unit, additional information must be presented upon request of the recognized employee organization.

STATUS OF VACANCIES

All authorized positions within the District are currently filled. The District has no vacancies at this time.

RECRUITMENT AND RETENTION EFFORTS

Staffing levels have been stable throughout the current fiscal year. The District has experienced no significant turnover or difficulty attracting qualified candidates for its positions. Current compensation and benefit levels are competitive with comparable agencies in the region.

The District regularly reviews employee compensation by monitoring salary surveys and comparable agency data to ensure its compensation structure remains market-competitive. Employees are provided with opportunities for professional development and training relevant to their roles. The District maintains a positive working environment that supports employee morale and long-term retention.

POLICIES, PROCEDURES, AND HIRING OBSTACLES

As required by Government Code section 3502.3, District staff have reviewed current policies, procedures, and recruitment activities for any changes that may present obstacles to the hiring process. Staff have identified no necessary changes to existing policies, procedures, or recruitment activities. No obstacles to the hiring process have been identified at this time.

EMPLOYEE ORGANIZATION PRESENTATIONS

The District has employees represented by the following recognized organizations:

- International Union of Operating Engineers Stationary Local 39 – Utility Operations
- Northstar Professional Firefighter’s Association IAFF Local 5107 – Fire Department

These organizations have been informed of the opportunity to make a presentation at this hearing.

FISCAL IMPACT

None. Receipt and filing of this report has no fiscal impact on the District.



N • C • S • D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarsd.org

Board of Directors
John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager
Mike Geary, PE

Adoption of the FY2026-27 Budget

DATE: June 17, 2026
TO: Board of Directors
FROM: Cheryl Plexico, Director of Finance and Accounting
SUBJECT: Fiscal Year 2026-27 Operating and Capital Budget

BACKGROUND: The attached budget represents the iterative work of staff based on the presentation of the 1st draft version of the budget presented at the May 20th board meeting.

DISCUSSION: Draft 1 estimates (including estimates for property tax, parcel tax and salaries) have been updated based on further analysis and the release of the April COLA.

FISCAL IMPACTS/COSTS: Budget Only

RECOMMENDATION: Adopt fiscal year 2026-27 Operating and Capital budget as presented

ATTACHMENTS: Financial Summary for Budget Year 2026-2027
FY2026-27 Operating and Capital Budget
Resolution 26-10

DATE PREPARED: June 3, 2026

**Northstar Community Services District
Financial Summary for Budget Year 2026-2027**

	Operating								Capital					Governmental Funds				Interfund Activities	Consolidated	All Funds by Fund Type Consolidated Budget	
	Enterprise Funds				Governmental Funds				Enterprise Funds					Governmental Funds							
	Northstar Water System	Martis Valley Water System	Sewer	Solid Waste	Fire	Snow	Roads	Trails	Northstar Water System	Martis Valley Water System	Sewer	Solid Waste	Wood Energy Facility	Fire	Snow	Roads	Trails				
Revenue																					
Rate (Service) Revenue	\$ 2,023,390	\$ 1,716,880	\$ 3,008,225	\$ 856,800	\$ 200,000	\$ 311,325	\$ -	\$ -	\$ 1,034,428	\$ 1,162,840	\$ 1,160,719	\$ 28,072	\$ -	\$ -	\$ 152,980	\$ 78,400	\$ -	\$ -	\$ -	\$ 11,734,059	
Tax Revenue	-	-	-	-	6,188,384	529,610	296,030	336,950	-	-	-	-	-	-	-	966,193	-	-	-	8,317,167	
Other Misc Revenue	1,710	2,500	-	-	609,342	192,280	11,870	530,000	-	-	59,123	-	4,020,000	67,879	21,444	52,545	-	47,036	5,615,729		
Total Revenue	2,025,100	1,719,380	3,008,225	856,800	6,997,726	1,033,215	307,900	866,950	1,034,428	1,162,840	1,219,842	28,072	4,020,000	67,879	174,424	1,097,138	-	47,036	25,666,955	\$ 25,666,955	
Expense																					
Salaries & Benefits	257,611	190,378	84,353	10,934	4,352,914	115,845	44,425	67,043	-	-	-	-	-	-	-	-	-	-	-	5,123,502	
Other Expenses	1,840,600	1,503,358	2,964,926	770,573	1,892,865	642,485	216,342	779,800	132,991	50,626	21,292	3,468	7,820,000	1,460,809	275,000	3,111	-	(608,834)	19,769,412		
Debt																					
Admin Building Loan									49,611	42,183	68,182			44,570						204,546	
PERS UAL Additional Payment																					
Interfund Loan Payments					178,225											538,020				716,245	
Contributions																					
Capital Contributions					291,921	185,039	11,705	10,967						(291,921)	(185,039)	(11,705)	(10,967)			-	\$ 27,177,265
(Depreciation)																					(1,363,560)
Total Expenses, Debt & Contributions	2,098,211	1,693,736	3,049,279	781,507	6,715,925	943,369	272,472	857,810	182,602	92,809	89,474	3,468	7,820,000	1,213,458	89,961	529,426	(10,967)	(608,834)	25,813,705	\$ 25,813,705	
Surplus (Loss)	\$ (73,111)	\$ 25,645	\$ (41,054)	\$ 75,293	\$ 281,801	\$ 89,846	\$ 35,428	\$ 9,140	\$ 851,826	\$ 1,070,031	\$ 1,130,368	\$ 24,604	\$ (3,800,000)	\$ (1,145,579)	\$ 84,463	\$ 567,712	\$ 10,967	\$ 655,870	\$ (146,750)		
Governmental Interfund Loan Payment					(22,374)																
CEPPT Contribution					(250,000)																
(Contribution to)/Use of Reserve	73,111	(25,645)	41,054	(75,293)	(9,427)	(89,846)	(35,428)	(9,140)	(851,826)	(1,070,031)	(1,130,368)	(24,604)	3,800,000	1,145,579	(84,463)	(567,712)	(10,967)	(655,870)	146,750		
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve/Replacement Rollforward																					
Begin Balance 4/30/26 - Provisional									5,921,242	7,554,966	6,932,305	86,862		1,862,328	287,161	512,603	-	-	23,157,466		
Capital Expenditures									(182,602)	(92,809)	(89,474)	(3,468)		(1,505,379)	(275,000)	(541,131)	-	-	(2,689,863)		
Contributions/Use (from above)									851,826	1,070,031	1,130,368	24,604		359,800	359,463	1,108,843	10,967		4,915,902		
Balance 6/30/27									6,590,466	8,532,188	7,973,199	107,998		716,749	371,624	1,080,315	10,967	-	25,383,505		



Northstar Community Services District
FY 2026-27 Draft Budget
Presented for Adoption: June 17, 2026

Northstar Community Services District
FY 2026-27 Adopted Budget
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Budget Considerations

Property & Parcel Taxes

Property Tax. A year over year comparison of Assessed Value (AV) has modeled AV growth for the District between 3.94% and 6.02% for FY2027. As the District has historically taken a conservative approach to revenue budgeting, the budget will anticipate a 3.39% increase in Property Tax (Fund 500) compared to FY2025-26 revenue.

Supplemental revenue has been budgeted by applying the county's graduated payment method to 75% of supplemental revenue received through February 2026.

The resulting property tax budget (inclusive of both known and supplemental revenue) is \$6.88MM for FY2027 as compared to \$6.68MM for the prior fiscal year or, in totality, a 3% increase over the prior year budget.

Measure E Parcel Tax. The Measure E parcel tax (Fund 500) in support of Roads Rehabilitation projects has been budgeted for an increase of 3.25% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2025 to April 2026.

Measure U Parcel Tax. The Measure U parcel tax (Fund 500) in support of Fuels Management has also been budgeted for an increase of 3.25% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2025 to April 2026.

Enterprise Fund Revenues

We are entering the 3rd year of a five-year, overall increasing rate structure for all Enterprise funds.

Northstar Water System (NWS). Base Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to those adopted through the Proposition 218 process. This will transition base rates for each meter size to become equivalent across all customer classes by Year 5. Consumption revenue has been budgeted with the expectation that consumption will decrease by 38.0% for the golf course and remain constant for all other customer classes while utilizing the consumption charges also set by the Proposition 218 process and compared to actual consumption for the most recent 12 months available at the time of budgeting (Apr 2025 – Mar 2026).

Martis Valley Water System (MVWS). Base Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to those adopted through the Proposition 218 process. This will transition base rates for each meter size to become equivalent across all customer classes by Year 5. Consumption revenue has been budgeted with the consumption charges set by the Proposition 218 process with the expectation that consumption will not decrease for any customer class when compared to actual consumption for the most recent 12 months available at the time of budgeting year (Mar 2025 – Feb 2026).

Sewer. Operating and Capital revenue are budgeted to increase by 5.1% and 9.9%, respectively. These revenue expectations are consistent with the maximum rates adopted through the Proposition 218 process and have been applied to the current customer count.

Solid Waste. Operating and Capital revenue are budgeted to increase by 9.5% and 0.0%, respectively. These revenue expectations are consistent with the rates adopted through the Proposition 218 process and have been applied to the current customer count.

Connection Fees. Connection fees for Northstar Water System Capital Revenue (Fund 113) and Sewer Capital Revenue (Fund 213) have been budgeted based on five (5) new residential connections.

Expenses

Utilities. Utilities have been budgeted based on the prior twelve months of activity and have been adjusted for any new accounts and rate increases of which the District is aware. Based on the activity of the prior year and further analysis, overall utilities have been budgeted to recognize an increase of approximately 17.0% over the prior year budget.

Contractual Services. Sewer treatment service within the Sewer fund (Fund 210) has been budgeted based on the most recent customer count and an 8.6% increase. Residential garbage pickup within the Solid Waste fund (Fund 310) has been budgeted based on the most recent customer count and a 5.23% increase.

Insurance. Property and Liability insurance expense for the District, exclusive of Fire, has been budgeted to increase by 6.95% to \$552,314 due to inflationary factors and pool reinsurance rates.

Leases. The lease payments for the Administration building are budgeted at the required amount of payment for the current fiscal year (\$265,300) and are represented as Capital Lease payments within fund 050.

Lease payments will be funded through a combination of contributions from Capital Revenue funds with the remainder to be funded through General & Administrative Operations (Fund 050). The Capital Revenue funds will provide funding based on the General & Administrative allocation in place for the budget year, as shown below.

Fund 113	Northstar Water System Capital Revenue - 18.7%	\$	49,611
Fund 123	Martis Valley Water System Capital Revenue - 15.9%		42,183
Fund 213	Sewer Capital Revenue - 25.7%		68,182
Fund 613	Fire Capital Revenue - 16.8%		44,570
	<i>Amount Funded through Capital</i>	\$	204,546
	<i>Amount Funded through Operations</i>		60,754
	Total Budgeted Lease Expense	\$	265,300

District Eliminations

The District Eliminations column shown on the All Funds by Fund Type consolidated budget report represents interfund activities (such as internal transfers) that must be removed or “eliminated” in government-wide financial reports to avoid double-counting the same money.

Personnel

Engineering and Utility Operations Labor Costs. Labor and Overtime (when applicable) allocations for both Engineering and Utility Operations full-time employees have been budgeted based on an average of the last 4 years of labor activity.

Utility Operations anticipates a decrease in labor costs due to the retirement of the Utility Operations Manager. There is no anticipation of Seasonal Labor during the winter months or non-winter months.

Administrative Labor Costs. The budget anticipates a decrease in labor costs due to staff reduction within the department.

Fire and Fuels Management Labor Costs. The budget anticipates a decrease in labor costs due to retirements and staff reduction within the fire department.

General Labor Costs. The budget includes a 3.25% Cost of Living Adjustment (COLA) for all employees as determined by the Consumer Price Index for Urban Wage Earners and Clerical Workers for the San Francisco-Oakland-Hayward area as measured from April 2025 to April 2026.

Benefits. Healthcare for employees utilizing the PERS Gold plan has been budgeted at a 5% increase based on a four-year average. Healthcare for Fire personnel opting for the PORAC (Peace Officers Research Association of California) plan has been budgeted at a 4.5% increase based on a four-year average. These increases included analysis of enrollment levels.

Dental/Vision and Disability Insurance have been budgeted with no increase over the prior year.

Workers' Compensation has been budgeted to increase by 41.36% to \$343,439 based on pool reinsurance rates and an increase in the Experience Modification Rate (EMOD) from 103.0% to 144.0%. Cost increases attributable to the EMOD have been allocated to departments based on employee claims, resulting in an increase to Fire Operations.

Allocations

Engineering & Utility Operations (Fund 010)

The assumption used in budgeting for direct labor is that employees will work in a fashion represented by the average of the last four years of payroll data. That allocation is shown below. The majority of budgeted indirect labor/overhead follows the anticipated, monthly direct labor recognized by each supported fund.

Engineering:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
38.3%	33.2%	4.8%	1.7%	0.0%	1.0%	5.7%	15.4%

Utility Operations:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
31.6%	21.3%	14.8%	1.5%	0.0%	17.6%	6.3%	7.0%

The allocation of purchases of goods and services follows the direct labor trends for a four-year period rather than a single year as recognized with indirect labor/overhead.

Fleet (Fund 020)

The allocation of fleet expense is based on four years of historical expense data for the individual vehicles and equipment that make up the District's fleet inventory.

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
20.7%	12.3%	24.1%	3.2%	0.0%	31.2%	4.3%	4.2%

General & Administrative Operations (Fund 050)

District wide shared expenses (general overhead) include the following: Admin wages and benefits, insurance, computer expense (consulting, support and software), legal fees, utility expense, admin building lease payments, professional services (shredding, copier, fire alarm monitoring, required actuarial valuations), the annual financial audit and LAFCO funding fees.

These shared overhead expenses are allocated based on a Modified Budget Share method. This method initially determined a percentage of overhead costs to be charged to the Funds based on the revenue generated by each fund. An adjustment to the allocation was then made to prevent a disproportionate overhead burden on smaller funds.

The resulting General & Administrative allocation is shown below:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fire</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 610	Fund 620	Fund 710	Fund 720	Fund 810
18.7%	15.9%	25.7%	6.4%	16.8%	4.8%	5.8%	2.7%	3.2%

Property Tax Allocation

Prior to FY2024-25, Property Tax was allocated to Governmental Funds based solely on their budgeted expense needs with any surplus held by or returned to the General Fund. This marks the third year in which the allocation to Governmental Funds (exclusive of Fuels Management, which is funded through Parcel Tax and contributions from Northstar Water, Sewer, and Solid Waste Funds at 5.0%, 2.5%, and 2.5% of budgeted Operating Revenue, respectively) distributes all available Property Tax revenue independent of the expense need of any given fund for the budget year. This allows for better fiscal management by individual governmental funds now having the ability to more easily recognize budgetary constraints, meet fiscal goals, and benefit from any surplus.

The base allocation is determined by applying a 4-year average of expenditures less any revenue, exclusive of Property Tax revenue. Next, if required, expenses are adjusted for any anomalies not expected to continue and percentages are balanced based on management expectations of current year needs and overall equity among funds. This approach applied to the current budget cycle has resulted in the following allocation:

<u>Fire</u>	<u>Fire Motor Pool</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Snow Motor Pool</u>	<u>Roads</u>	<u>Trails</u>
Fund 610	Fund 617	Fund 620	Fund 710	Fund 717	Fund 720	Fund 810
81.4%	1.5%	0.0%	5.4%	2.5%	4.3%	4.9%

Estimates and Assumptions

Snow Removal Operations Fund

The budget for Snow Removal has been budgeted based on a 4-year rolling average and has been divided into two factors, one for AP and the other for Labor.

Noteworthy Capital Purchases & Projects

Wood Energy

The District is planning the construction of a Wood Energy Facility (Fund 329) that will be placed at the site of the District’s old Administration building. It is anticipated that construction will begin in the FY2027 with operations launching in the following fiscal year. Total budgeted cost is approximately \$7.82MM with approximately \$4.02MM funded through grants. The District is seeking additional grant funding and anticipates utilizing internal borrowing to cover the remaining deficit, which is consistent with the direction provided by the District Board of Directors.

Balance Sheet Fund Transfers Included in the Budget

In an effort to clearly represent planned use of funds, the following balance sheet transfers have been included in the budget: Contributions to capital replacement funds, Fire CEPPT contributions and the early payoff of the roads loan from sewer.

All Funds by Fund Type

Fund 010 - Fund 995

Sort Level	Description	Internal Service Funds 010-059	Enterprise Funds 110-395	Governmental Funds 500-895	District Eliminations Fund 995	Total Requested
Revenue	Revenue					
R01	Service Revenue	\$ 4,569,935	\$ 7,605,295	\$ 742,705	\$ (4,841,060)	\$ 8,076,875
R02	Non-Service Revenue	2,810	60,833	8,525,154	(59,123)	8,529,674
R03	Restricted Revenue	306,793	7,406,059	141,868	(306,793)	7,547,927
R04	Reimbursable/Grant Revenue	218,347	2,500	1,291,632	-	1,512,479
Revenue	Revenue	\$ 5,097,885	\$ 15,074,687	\$ 10,701,359	\$ (5,206,976)	\$ 25,666,955
Expense	Expense					
E02	Salaries & Wages	\$ 2,034,730	\$ 535,712	\$ 2,828,392	\$ -	\$ 5,398,834
E03	Benefits & Deductions	1,439,903	7,563	1,751,835	-	3,199,301
E04	Professional/Outside Services	130,210	631,230	288,817	-	1,050,257
E05	Utilities	161,788	654,396	78,133	-	894,317
E06	General Supplies	106,096	86,100	195,839	-	388,035
E07	Repairs & Maintenance	60,500	212,200	144,857	-	417,557
E08	Other Operating Expenses	946,450	2,116,274	197,360	-	3,260,084
E09	Non-operating Expenses	22,904	-	857,615	(716,245)	164,274
E10	Intradistrict Allocations	-	3,620,610	1,525,991	(5,146,601)	-
E11	Reimbursable Expense	93,057	2,000	1,165,242	-	1,260,299
E12	Transfers	-	-	-	-	-
E13	Capital	102,247	7,945,000	1,733,500	-	9,780,747
E14	Depreciation	-	1,363,560	-	-	1,363,560
Expense	Expense	\$ 5,097,885	\$ 17,174,645	\$ 10,767,581	\$ (5,862,846)	\$ 27,177,265
Revenue Total		\$ 5,097,885	\$ 15,074,687	\$ 10,701,359	\$ (5,206,976)	\$ 25,666,955
Expense Total		5,097,885	17,174,645	10,767,581	(5,862,846)	27,177,265
Grand Total		\$ -	\$ (2,099,958)	\$ (66,222)	\$ 655,870	\$ (1,510,310)
Grand Total (from above)		\$ -	\$ (2,099,958)	\$ (66,222)	\$ 655,870	\$ (1,510,310)
Add back depreciation		-	1,363,560	-	-	1,363,560
Change in Net Position / Contribution to (use of) Reserves		\$ -	\$ (736,398)	\$ (66,222)	\$ 655,870	\$ (146,750)

* The budget anticipates utilizing Internal Borrowing and additional external grant funding to overcome the decrease in Net Position shown for Enterprise Funds attributable

All Internal Service Funds
Fund 010 - Fund 050

Sort Level	Description	Engineering & Utility Operations	Engineering & Utility Ops Capital Exp	Fleet Operations & Maintenance	Fleet Capital Expenditures	General & Administrative Operations	General & Administrative Capital Expenditures	Total	
		Fund 010 Requested	Fund 019 Requested	Fund 020 Requested	Fund 029 Requested	Fund 050 Requested	Fund 059 Requested	Requested	
Revenue	Revenue								
R01	Service Revenue	\$ 1,910,151	\$ -	\$ 167,397	\$ -	\$ 2,492,387	\$ -	\$ -	\$ 4,569,935
R02	Non-Service Revenue	-	-	-	-	2,810	-	-	2,810
R03	Restricted Revenue	-	20,000	-	68,500	204,546	13,747	-	306,793
R04	Reimbursable Revenue	112,027	-	7,770	-	98,550	-	-	218,347
Revenue	Revenue	\$ 2,022,178	\$ 20,000	\$ 175,167	\$ 68,500	\$ 2,798,293	\$ 13,747	\$ -	\$ 5,097,885
Expense	Expense								
E02	Salaries & Wages	\$ 906,616	\$ -	\$ 54,944	\$ -	\$ 1,073,170	\$ -	\$ -	\$ 2,034,730
E03	Benefits & Deductions	872,644	-	390	-	566,869	-	-	1,439,903
E04	Professional/Outside Services	21,150	-	1,750	-	107,310	-	-	130,210
E05	Utilities	69,759	-	500	-	91,529	-	-	161,788
E06	General Supplies	57,000	-	42,730	-	6,366	-	-	106,096
E07	Repairs & Maintenance	2,500	-	31,500	-	26,500	-	-	60,500
E08	Other Operating Expenses	55,716	-	43,353	-	847,381	-	-	946,450
E09	Non-operating Expenses	3,936	-	-	-	18,968	-	-	22,904
E11	Reimbursable Expense	32,857	-	-	-	60,200	-	-	93,057
E12	Transfers	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	20,000	-	68,500	-	13,747	-	102,247
Expense	Expense	\$ 2,022,178	\$ 20,000	\$ 175,167	\$ 68,500	\$ 2,798,293	\$ 13,747	\$ -	\$ 5,097,885
Revenue Total		\$ 2,022,178	\$ 20,000	\$ 175,167	\$ 68,500	\$ 2,798,293	\$ 13,747	\$ -	\$ 5,097,885
Expense Total		2,022,178	20,000	175,167	68,500	2,798,293	13,747	-	5,097,885
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Engineering & Utility Operations

Fund 010

Sort Level	Description	2027 Fund 010 Requested	2026 Fund 010 Budget	2025 Fund 010 End Bal	2024 Fund 010 End Bal	2023 Fund 010 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 1,910,151	\$ 1,823,038	\$ 1,672,494	\$ 1,538,874	\$ 1,565,331
R02	Non-Service Revenue	-	-	-	220	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	112,027	114,080	91,356	91,585	120,026
Revenue	Revenue	\$ 2,022,178	\$ 1,937,118	\$ 1,763,849	\$ 1,630,678	\$ 1,685,357
Expense	Expense					
E02	Salaries & Wages	\$ 906,616	\$ 889,697	\$ 785,500	\$ 738,210	\$ 675,642
E03	Benefits & Deductions	872,644	817,014	766,168	689,082	704,705
E04	Professional/Outside Services	21,150	11,800	10,576	7,478	7,010
E05	Utilities	69,759	60,229	58,399	54,468	57,990
E06	General Supplies	57,000	53,480	55,819	44,196	40,255
E07	Repairs & Maintenance	2,500	6,000	5,730	2,225	2,139
E08	Other Operating Expenses	55,716	60,210	32,175	34,852	30,711
E09	Non-operating Expenses	3,936	3,888	11,036	20,203	17,995
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	32,857	34,800	38,445	39,964	38,039
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 2,022,178	\$ 1,937,118	\$ 1,763,849	\$ 1,630,678	\$ 1,574,485
Revenue Total		\$ 2,022,178	\$ 1,937,118	\$ 1,763,849	\$ 1,630,678	\$ 1,685,357
Expense Total		2,022,178	1,937,118	1,763,849	1,630,678	1,574,485
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ 110,872

Engineering & Utility Ops Capital Exp

Fund 019

Sort Level	Description	2027 Fund 019 Requested	2026 Fund 019 Budget	2025 Fund 019 End Bal	2024 Fund 019 End Bal	2023 Fund 019 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	20,000	181,742	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 20,000	\$ 181,742	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	20,000	181,742	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 20,000	\$ 181,742	\$ -	\$ -	\$ -
Revenue Total		\$ 20,000	\$ 181,742	\$ -	\$ -	\$ -
Expense Total		20,000	181,742	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fleet Operations & Maintenance

Fund 020

Sort Level	Description	2027 Fund 020 Requested	2026 Fund 020 Budget	2025 Fund 020 End Bal	2024 Fund 020 End Bal	2023 Fund 020 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 167,397	\$ 171,037	\$ 176,828	\$ 140,394	\$ 158,178
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	7,770	3,940	10,875	14,294	2,699
Revenue	Revenue	\$ 175,167	\$ 174,977	\$ 187,703	\$ 154,688	\$ 160,876
Expense	Expense					
E02	Salaries & Wages	\$ 54,944	\$ 49,225	\$ 80,430	\$ 61,721	\$ 44,486
E03	Benefits & Deductions	390	322	1,293	1,041	767
E04	Professional/Outside Services	1,750	1,500	3,139	960	2,576
E05	Utilities	500	400	503	100	95
E06	General Supplies	42,730	44,780	35,186	37,435	46,233
E07	Repairs & Maintenance	31,500	33,900	29,003	19,974	33,982
E08	Other Operating Expenses	43,353	44,850	38,149	33,458	32,737
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 175,167	\$ 174,977	\$ 187,703	\$ 154,688	\$ 160,876
Revenue Total		\$ 175,167	\$ 174,977	\$ 187,703	\$ 154,688	\$ 160,876
Expense Total		175,167	174,977	187,703	154,688	160,876
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

Fleet Capital Expenditures

Fund 029

Sort Level	Description	2027 Fund 029 Requested	2026 Fund 029 Budget	2025 Fund 029 End Bal	2024 Fund 029 End Bal	2023 Fund 029 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	68,500	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 68,500	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	68,500	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 68,500	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 68,500	\$ -	\$ -	\$ -	\$ -
Expense Total		68,500	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

General & Administrative Operations

Fund 050

Sort Level	Description	2027 Fund 050 Requested	2026 Fund 050 Budget	2025 Fund 050 End Bal	2024 Fund 050 End Bal	2023 Fund 050 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 2,492,387	\$ 2,600,873	\$ 2,619,474	\$ 2,450,095	\$ 2,273,723
R02	Non-Service Revenue	2,810	2,480	4,105	2,523	4,855
R03	Restricted Revenue	204,546	204,546	208,899	208,584	211,809
R04	Reimbursable/Grant Revenue	98,550	74,000	113,300	83,634	72,797
Revenue	Revenue	\$ 2,798,293	\$ 2,881,899	\$ 2,945,778	\$ 2,744,835	\$ 2,563,185
Expense	Expense					
E02	Salaries & Wages	\$ 1,073,170	\$ 1,156,330	\$ 1,276,571	\$ 1,249,339	\$ 1,065,768
E03	Benefits & Deductions	566,869	583,637	561,616	474,194	452,188
E04	Professional/Outside Services	107,310	96,407	98,121	94,359	93,727
E05	Utilities	91,529	88,362	81,754	68,328	58,843
E06	General Supplies	6,366	7,915	7,188	35,151	2,921
E07	Repairs & Maintenance	26,500	22,100	17,414	22,809	16,690
E08	Other Operating Expenses	847,381	848,304	794,316	720,564	639,191
E09	Non-operating Expenses	18,968	18,144	20,729	1,886	1,841
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	60,200	60,700	88,069	78,205	52,457
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 2,798,293	\$ 2,881,899	\$ 2,945,778	\$ 2,744,835	\$ 2,383,626
Revenue Total		\$ 2,798,293	\$ 2,881,899	\$ 2,945,778	\$ 2,744,835	\$ 2,563,185
Expense Total		2,798,293	2,881,899	2,945,778	2,744,835	2,383,626
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ 179,559

General & Administrative Capital Expenditures

Fund 059

Sort Level	Description	2027 Fund 059 Requested	2026 Fund 059 Budget	2025 Fund 059 End Bal	2024 Fund 059 End Bal	2023 Fund 059 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	13,747	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 13,747	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	13,747	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 13,747	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 13,747	\$ -	\$ -	\$ -	\$ -
Expense Total		13,747	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -

All Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr	Northstar	Martis Valley	Martis Valley	Sewer	Sewer Capital	Solid Waste	Solid Waste	Wood Energy	Wood Energy	Total
		Operations	Water Capital	Wtr	Water Capital	Operations	Combined	Operations	Capital	Facility	Facility Capital	
		Fund 110	Funds 113 119	Fund 120	Funds 123 129	Fund 210	Funds 213 219	Fund 310	Funds 313 319	Fund 320	Funds 323 329	Requested
		Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested
Revenue	Revenue											
R01	Service Revenue	\$ 2,023,390	\$ -	\$ 1,716,880	\$ -	\$ 3,008,225	\$ -	\$ 856,800	\$ -	\$ -	\$ -	\$ 7,605,295
R02	Non-Service Revenue	1,710	-	-	-	-	59,123	-	-	-	-	60,833
R03	Restricted Revenue	-	1,034,428	-	1,162,840	-	1,160,719	-	28,072	-	4,020,000	7,406,059
R04	Reimbursable Revenue	-	-	2,500	-	-	-	-	-	-	-	2,500
Revenue	Revenue	\$ 2,025,100	\$ 1,034,428	\$ 1,719,380	\$ 1,162,840	\$ 3,008,225	\$ 1,219,842	\$ 856,800	\$ 28,072	\$ -	\$ 4,020,000	\$ 15,074,687
Expense	Expense											
E02	Salaries & Wages	\$ 254,780	\$ -	\$ 188,988	\$ -	\$ 81,673	\$ -	\$ 10,272	\$ -	\$ -	\$ -	\$ 535,712
E03	Benefits & Deductions	2,831	-	1,390	-	2,680	-	662	-	-	-	7,563
E04	Professional/Outside Services	53,750	-	33,300	-	-	-	544,180	-	-	-	631,230
E05	Utilities	252,193	-	378,605	-	21,974	-	1,624	-	-	-	654,396
E06	General Supplies	62,800	-	21,000	-	2,250	-	50	-	-	-	86,100
E07	Repairs & Maintenance	55,000	-	34,000	-	123,000	-	200	-	-	-	212,200
E08	Other Operating Expenses	151,929	5,734	131,795	10,036	1,801,404	6,576	8,570	230	-	-	2,116,274
E09	Non-operating Expenses	-	-	-	-	-	-	-	-	-	-	-
E10	Intradistrict Allocations	1,264,928	74,368	902,658	60,273	1,016,298	82,898	215,949	3,238	-	-	3,620,610
E11	Reimbursable Expense	-	-	2,000	-	-	-	-	-	-	-	2,000
E12	Transfers	-	-	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	102,500	-	22,500	-	-	-	-	-	7,820,000	7,945,000
E14	Depreciation	597,730	-	612,750	-	139,380	-	13,700	-	-	-	1,363,560
Expense	Expense	\$ 2,695,941	\$ 182,602	\$ 2,306,486	\$ 92,809	\$ 3,188,659	\$ 89,474	\$ 795,207	\$ 3,468	\$ -	\$ 7,820,000	\$ 17,174,645
Revenue Total		\$ 2,025,100	\$ 1,034,428	\$ 1,719,380	\$ 1,162,840	\$ 3,008,225	\$ 1,219,842	\$ 856,800	\$ 28,072	\$ -	\$ 4,020,000	\$ 15,074,687
Expense Total		2,695,941	182,602	2,306,486	92,809	3,188,659	89,474	795,207	3,468	-	7,820,000	17,174,645
Grand Total		\$ (670,841)	\$ 851,826	\$ (587,106)	\$ 1,070,031	\$ (180,434)	\$ 1,130,368	\$ 61,593	\$ 24,604	\$ -	\$ (3,800,000)	\$ (2,099,958)
Grand Total (from above)		\$ (670,841)	\$ 851,826	\$ (587,106)	\$ 1,070,031	\$ (180,434)	\$ 1,130,368	\$ 61,593	\$ 24,604	\$ -	\$ (3,800,000)	\$ (2,099,958)
Add back depreciation		597,730	-	612,750	-	139,380	-	13,700	-	-	-	1,363,560
Change in Net Position - Increase / (Decrease)		\$ (73,111)	\$ 851,826	\$ 25,645	\$ 1,070,031	\$ (41,054)	\$ 1,130,368	\$ 75,293	\$ 24,604	\$ -	\$ (3,800,000)	\$ (736,398)

* The budget anticipates a use of Operating Reserves to overcome any Operating decrease in Net Position and Internal Borrowing to overcome the Capital decrease in Net Position attributable to the Wood Energy Facility.

Unrestricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr Operations Fund 110 Requested	Martis Valley Wtr Operations Fund 120 Requested	Sewer Operations Fund 210 Requested	Solid Waste Operations Fund 310 Requested	Wood Energy Facility Operations Fund 320 Requested	Total Requested
Revenue	Revenue						
R01	Service Revenue	\$ 2,023,390	\$ 1,716,880	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,605,295
R02	Non-Service Revenue	1,710	-	-	-	-	1,710
R03	Restricted Revenue	-	-	-	-	-	-
R04	Reimbursable Revenue	-	2,500	-	-	-	2,500
Revenue	Revenue	\$ 2,025,100	\$ 1,719,380	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,609,505
Expense	Expense						
E02	Salaries & Wages	\$ 254,780	\$ 188,988	\$ 81,673	\$ 10,272	\$ -	\$ 535,712
E03	Benefits & Deductions	2,831	1,390	2,680	662	-	7,563
E04	Professional/Outside Services	53,750	33,300	-	544,180	-	631,230
E05	Utilities	252,193	378,605	21,974	1,624	-	654,396
E06	General Supplies	62,800	21,000	2,250	50	-	86,100
E07	Repairs & Maintenance	55,000	34,000	123,000	200	-	212,200
E08	Other Operating Expenses	151,929	131,795	1,801,404	8,570	-	2,093,698
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	1,264,928	902,658	1,016,298	215,949	-	3,399,833
E11	Reimbursable Expense	-	2,000	-	-	-	2,000
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-	-
E14	Depreciation	597,730	612,750	139,380	13,700	-	1,363,560
Expense	Expense	\$ 2,695,941	\$ 2,306,486	\$ 3,188,659	\$ 795,207	\$ -	\$ 8,986,292
Revenue Total		\$ 2,025,100	\$ 1,719,380	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,609,505
Expense Total		2,695,941	2,306,486	3,188,659	795,207	-	8,986,292
Grand Total		\$ (670,841)	\$ (587,106)	\$ (180,434)	\$ 61,593	\$ -	\$ (1,376,787)
Grand Total (from above)		\$ (670,841)	\$ (587,106)	\$ (180,434)	\$ 61,593	\$ -	\$ (1,376,787)
Add back depreciation		597,730	612,750	139,380	13,700	-	1,363,560
Change in Net Position - Increase / (Decrease)		\$ (73,111)	\$ 25,645	\$ (41,054)	\$ 75,293	\$ -	\$ (13,227)

* The budget anticipates a use of Operating Reserves to overcome any decrease in Net Position

Restricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Water Capital Combined	Martis Valley Water Capital Combined	Sewer Capital Combined	Solid Waste Capital Combined	Wood Energy Facility Capital Combined	Total Requested
		Funds 113 119 Requested	Funds 123 129 Requested	Funds 213 219 Requested	Funds 313 319 Requested	Funds 323 329 Requested	
Revenue	Revenue						
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	59,123	-	-	59,123
R03	Restricted Revenue	1,034,428	1,162,840	1,160,719	28,072	4,020,000	7,406,059
R04	Reimbursable Revenue	-	-	-	-	-	-
Revenue	Revenue	\$ 1,034,428	\$ 1,162,840	\$ 1,219,842	\$ 28,072	\$ 4,020,000	\$ 7,465,182
Expense	Expense						
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	5,734	10,036	6,576	230	-	22,576
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	74,368	60,273	82,898	3,238	-	220,777
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	102,500	22,500	-	-	7,820,000	7,945,000
E14	Depreciation	-	-	-	-	-	-
Expense	Expense	\$ 182,602	\$ 92,809	\$ 89,474	\$ 3,468	\$ 7,820,000	\$ 8,188,353
Revenue Total		\$ 1,034,428	\$ 1,162,840	\$ 1,219,842	\$ 28,072	\$ 4,020,000	\$ 7,465,182
Expense Total		182,602	92,809	89,474	3,468	7,820,000	8,188,353
Grand Total		\$ 851,826	\$ 1,070,031	\$ 1,130,368	\$ 24,604	\$ (3,800,000)	\$ (723,171)
Grand Total (from above)		\$ 851,826	\$ 1,070,031	\$ 1,130,368	\$ 24,604	\$ (3,800,000)	\$ (723,171)
Add back depreciation		-	-	-	-	-	-
Change in Net Position - Increase / (Decrease)		\$ 851,826	\$ 1,070,031	\$ 1,130,368	\$ 24,604	\$ (3,800,000)	\$ (723,171)

* The budget anticipates a utilizing Internal Borrowing to overcome the decrease in Net Position attributable to the Wood Energy Facility.

Northstar Wtr Operations

Fund 110

Sort Level	Description	2027 Fund 110 Requested	2026 Fund 110 Budget	2025 Fund 110 End Bal	2024 Fund 110 End Bal	2023 Fund 110 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 2,023,390	\$ 1,998,550	\$ 2,034,911	\$ 1,885,125	\$ 1,900,050
R02	Non-Service Revenue	1,710	1,880	1,899	1,661	1,769
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 2,025,100	\$ 2,000,430	\$ 2,036,810	\$ 1,886,786	\$ 1,901,819
Expense	Expense					
E02	Salaries & Wages	\$ 254,780	\$ 249,994	\$ 319,274	\$ 292,692	\$ 229,655
E03	Benefits & Deductions	2,831	2,419	2,782	4,812	(3,943)
E04	Professional/Outside Services	53,750	29,580	33,257	44,476	24,963
E05	Utilities	252,193	213,829	190,429	172,583	144,124
E06	General Supplies	62,800	62,000	441,396	239,282	58,643
E07	Repairs & Maintenance	55,000	55,500	49,462	57,767	41,444
E08	Other Operating Expenses	151,929	153,840	136,065	127,782	111,763
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,264,928	1,229,223	1,282,491	1,156,217	1,076,789
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(398,407)	(188,177)	-
E13	Capital	-	-	-	-	-
E14	Depreciation	597,730	607,770	597,729	607,773	608,720
Expense	Expense	\$ 2,695,941	\$ 2,604,155	\$ 2,654,478	\$ 2,515,207	\$ 2,292,159
Revenue Total		\$ 2,025,100	\$ 2,000,430	\$ 2,036,810	\$ 1,886,786	\$ 1,901,819
Expense Total		2,695,941	2,604,155	2,654,478	2,515,207	2,292,159
Grand Total		\$ (670,841)	\$ (603,725)	\$ (617,668)	\$ (628,421)	\$ (390,340)
Grand Total (from Above)		\$ (670,841)	\$ (603,725)	\$ (617,668)	\$ (628,421)	\$ (390,340)
Add back Depreciation		597,730	607,770	597,729	607,773	608,720
Contribution to / (use of) Reserves		\$ (73,111)	\$ 4,045	\$ (19,939)	\$ (20,647)	\$ 218,380

Northstar Water Capital Combined

Funds 113|119

Sort Level	Description	2027 Funds 113 119 Requested	2026 Funds 113 119 Budget	2025 Funds 113 119 End Bal	2024 Funds 113 119 End Bal	2023 Funds 113 119 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	1,034,428	986,775	947,805	821,609	682,995
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 1,034,428	\$ 986,775	\$ 947,805	\$ 821,609	\$ 682,995
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ 5,704	\$ -	\$ -
E03	Benefits & Deductions	-	-	2,291	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	5,734	4,900	4,451	3,776	3,450
E09	Non-operating Expenses	-	-	9,694	9,186	8,879
E10	Intradistrict Allocations	74,368	70,752	54,876	54,793	54,405
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	398,407	188,177	-
E13	Capital	102,500	6,000	(7,995)	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 182,602	\$ 81,652	\$ 467,428	\$ 255,932	\$ 66,734
Revenue Total		\$ 1,034,428	\$ 986,775	\$ 947,805	\$ 821,609	\$ 682,995
Expense Total		182,602	81,652	467,428	255,932	66,734
Grand Total		\$ 851,826	\$ 905,123	\$ 480,377	\$ 565,677	\$ 616,261

Martis Valley Wtr Operations

Fund 120

Sort Level	Description	2027 Fund 120 Requested	2026 Fund 120 Budget	2025 Fund 120 End Bal	2024 Fund 120 End Bal	2023 Fund 120 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 1,716,880	\$ 1,571,280	\$ 1,617,924	\$ 1,431,000	\$ 1,322,422
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	2,500	4,500	3,717	22,033	13,473
Revenue	Revenue	\$ 1,719,380	\$ 1,575,780	\$ 1,621,641	\$ 1,453,033	\$ 1,335,895
Expense	Expense					
E02	Salaries & Wages	\$ 188,988	\$ 195,211	\$ 214,559	\$ 225,195	\$ 197,101
E03	Benefits & Deductions	1,390	1,351	3,395	3,551	(7,531)
E04	Professional/Outside Services	33,300	31,759	22,513	32,865	11,310
E05	Utilities	378,605	319,118	283,872	253,174	189,773
E06	General Supplies	21,000	25,000	16,912	22,319	27,560
E07	Repairs & Maintenance	34,000	36,000	29,502	35,349	27,480
E08	Other Operating Expenses	131,795	136,511	122,989	121,208	96,473
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	902,658	903,989	915,176	865,973	822,013
E11	Reimbursable Expense	2,000	4,500	1,738	19,483	9,889
E12	Transfers	-	-	-	-	(6,104)
E13	Capital	-	-	-	-	-
E14	Depreciation	612,750	600,620	612,749	600,620	592,485
Expense	Expense	\$ 2,306,486	\$ 2,254,059	\$ 2,223,404	\$ 2,179,737	\$ 1,960,451
Revenue Total		\$ 1,719,380	\$ 1,575,780	\$ 1,621,641	\$ 1,453,033	\$ 1,335,895
Expense Total		2,306,486	2,254,059	2,223,404	2,179,737	1,960,451
Grand Total		\$ (587,106)	\$ (678,279)	\$ (601,763)	\$ (726,704)	\$ (624,556)
Grand Total (from Above)		\$ (587,106)	\$ (678,279)	\$ (601,763)	\$ (726,704)	\$ (624,556)
Add back Depreciation		612,750	600,620	612,749	600,620	592,485
Contribution to / (use of) Reserves		\$ 25,645	\$ (77,659)	\$ 10,986	\$ (126,083)	\$ (32,071)

* The budget anticipates utilizing Operating Reserves to overcome the operating deficit, if required.

Martis Valley Water Capital Combined

Funds 123|129

Sort Level	Description	2027 Funds 123 129 Requested	2026 Funds 123 129 Budget	2025 Funds 123 129 End Bal	2024 Funds 123 129 End Bal	2023 Funds 123 129 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	1,162,840	1,041,730	1,020,062	1,234,478	947,581
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 1,162,840	\$ 1,041,730	\$ 1,020,062	\$ 1,234,478	\$ 947,581
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	10,036	8,790	7,102	5,737	5,461
E09	Non-operating Expenses	-	-	10,989	10,421	10,067
E10	Intradistrict Allocations	60,273	61,152	47,983	47,911	45,425
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	6,104
E13	Capital	22,500	36,000	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 92,809	\$ 105,942	\$ 66,074	\$ 64,069	\$ 67,057
Revenue Total		\$ 1,162,840	\$ 1,041,730	\$ 1,020,062	\$ 1,234,478	\$ 947,581
Expense Total		92,809	105,942	66,074	64,069	67,057
Grand Total		\$ 1,070,031	\$ 935,788	\$ 953,988	\$ 1,170,409	\$ 880,525

Sewer Operations

Fund 210

Sort Level	Description	2027 Fund 210 Requested	2026 Fund 210 Budget	2025 Fund 210 End Bal	2024 Fund 210 End Bal	2023 Fund 210 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 3,008,225	\$ 2,844,889	\$ 2,698,694	\$ 2,554,653	\$ 2,466,037
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	12,658	-	-
Revenue	Revenue	\$ 3,008,225	\$ 2,844,889	\$ 2,711,352	\$ 2,554,653	\$ 2,466,037
Expense	Expense					
E02	Salaries & Wages	\$ 81,673	\$ 82,961	\$ 93,767	\$ 107,524	\$ 94,224
E03	Benefits & Deductions	2,680	2,993	1,448	1,826	1,859
E04	Professional/Outside Services	-	-	1,599	13,856	-
E05	Utilities	21,974	10,556	12,283	11,257	9,425
E06	General Supplies	2,250	3,000	4,263	283	574
E07	Repairs & Maintenance	123,000	28,000	2,830	8,574	19,679
E08	Other Operating Expenses	1,801,404	1,676,212	1,487,437	1,251,766	1,096,616
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,016,298	1,024,460	959,575	900,653	992,539
E11	Reimbursable Expense	-	-	11,551	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	139,380	151,370	139,375	151,366	190,167
Expense	Expense	\$ 3,188,659	\$ 2,979,552	\$ 2,714,129	\$ 2,447,104	\$ 2,405,083
Revenue Total		\$ 3,008,225	\$ 2,844,889	\$ 2,711,352	\$ 2,554,653	\$ 2,466,037
Expense Total		3,188,659	2,979,552	2,714,129	2,447,104	2,405,083
Grand Total		\$ (180,434)	\$ (134,663)	\$ (2,777)	\$ 107,549	\$ 60,954
Grand Total (from Above)		\$ (180,434)	\$ (134,663)	\$ (2,777)	\$ 107,549	\$ 60,954
Add back Depreciation		139,380	151,370	139,375	151,366	190,167
Contribution to / (use of) Reserves		\$ (41,054)	\$ 16,707	\$ 136,599	\$ 258,915	\$ 251,121

Sewer Capital Combined

Funds 213|219

Sort Level	Description	2027 Funds 213 219 Requested	2026 Funds 213 219 Budget	2025 Funds 213 219 End Bal	2024 Funds 213 219 End Bal	2023 Funds 213 219 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	59,123	109,060	100,985	96,990	106,723
R03	Restricted Revenue	1,160,719	1,074,671	1,002,459	864,416	706,263
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 1,219,842	\$ 1,183,731	\$ 1,103,444	\$ 961,405	\$ 812,986
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	6,576	5,930	5,414	4,950	4,769
E09	Non-operating Expenses	-	-	10,055	8,267	6,909
E10	Intradistrict Allocations	82,898	80,590	64,419	64,322	78,702
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 89,474	\$ 86,520	\$ 79,888	\$ 77,539	\$ 90,380
Revenue Total		\$ 1,219,842	\$ 1,183,731	\$ 1,103,444	\$ 961,405	\$ 812,986
Expense Total		89,474	86,520	79,888	77,539	90,380
Grand Total		\$ 1,130,368	\$ 1,097,211	\$ 1,023,555	\$ 883,867	\$ 722,606

Solid Waste Operations

Fund 310

Sort Level	Description	2027 Fund 310 Requested	2026 Fund 310 Budget	2025 Fund 310 End Bal	2024 Fund 310 End Bal	2023 Fund 310 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 856,800	\$ 766,240	\$ 713,310	\$ 650,794	\$ 627,881
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 856,800	\$ 766,240	\$ 713,310	\$ 650,794	\$ 627,881
Expense	Expense					
E02	Salaries & Wages	\$ 10,272	\$ 11,263	\$ 17,303	\$ 11,102	\$ 10,166
E03	Benefits & Deductions	662	1,301	291	261	228
E04	Professional/Outside Services	544,180	516,400	496,605	472,363	431,762
E05	Utilities	1,624	1,067	1,335	1,233	1,000
E06	General Supplies	50	150	74	-	113
E07	Repairs & Maintenance	200	150	24	-	22
E08	Other Operating Expenses	8,570	7,660	7,131	6,499	6,280
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	215,949	220,567	247,750	229,056	168,710
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	13,700	13,530	13,703	13,532	13,372
Expense	Expense	\$ 795,207	\$ 772,088	\$ 784,216	\$ 734,046	\$ 631,654
Revenue Total		\$ 856,800	\$ 766,240	\$ 713,310	\$ 650,794	\$ 627,881
Expense Total		795,207	772,088	784,216	734,046	631,654
Grand Total		\$ 61,593	\$ (5,848)	\$ (70,906)	\$ (83,252)	\$ (3,773)
Grand Total (from Above)		\$ 61,593	\$ (5,848)	\$ (70,906)	\$ (83,252)	\$ (3,773)
Add back Depreciation		13,700	13,530	13,703	13,532	13,372
Contribution to / (use of) Reserves		\$ 75,293	\$ 7,682	\$ (57,203)	\$ (69,720)	\$ 9,600

Solid Waste Capital Combined

Funds 313|319

Sort Level	Description	2027 Funds 313 319 Requested	2026 Funds 313 319 Budget	2025 Funds 313 319 End Bal	2024 Funds 313 319 End Bal	2023 Funds 313 319 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	28,072	29,710	23,844	22,876	22,067
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 28,072	\$ 29,710	\$ 23,844	\$ 22,876	\$ 22,067
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	230	220	228	228	221
E09	Non-operating Expenses	-	-	81	15	-
E10	Intradistrict Allocations	3,238	1,383	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 3,468	\$ 1,603	\$ 310	\$ 242	\$ 221
Revenue Total		\$ 28,072	\$ 29,710	\$ 23,844	\$ 22,876	\$ 22,067
Expense Total		3,468	1,603	310	242	221
Grand Total		\$ 24,604	\$ 28,107	\$ 23,535	\$ 22,633	\$ 21,847

Wood Energy Facility Operations

Fund 320

Sort Level	Description	2027 Fund 320 Requested	2026 Fund 320 Budget	2025 Fund 320 End Bal	2024 Fund 320 End Bal	2023 Fund 320 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total (from Above)		\$ -	\$ -	\$ -	\$ -	\$ -
Add back Depreciation		-	-	-	-	-
Contribution to / (use of) Reserves		\$ -	\$ -	\$ -	\$ -	\$ -

Wood Energy Facility Capital Combined

Funds 323|329

Sort Level	Description	2027 Funds 323 329 Requested	2026 Funds 323 329 Budget	2025 Funds 323 329 End Bal	2024 Funds 323 329 End Bal	2023 Funds 323 329 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	4,020,000	5,726,944	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 4,020,000	\$ 5,726,944	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	7,820,000	9,726,944	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 7,820,000	\$ 9,726,944	\$ -	\$ -	\$ -
Revenue Total		\$ 4,020,000	\$ 5,726,944	\$ -	\$ -	\$ -
Expense Total		7,820,000	9,726,944	-	-	-
Grand Total		\$ (3,800,000)	\$ (4,000,000)	\$ -	\$ -	\$ -

All Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund Fund 500 Requested	Fire Operations & Fire Motor Pool Funds 610 617 Requested	Fire Capital Combined Funds 613 619 Requested	Fuels Management Operations Fund 620 Requested	Fuels Management Capital Combined Funds 623 629 Requested	Snow Ops & Snow Motor Pool Funds 710 717 Requested	Snow Capital Combined Funds 713 719 Requested	Roads Maintenance Fund 720 Requested	Roads Capital Combined Funds 723 729 Requested	Trails Maintenance Fund 810 Requested	Trails Capital Combined Funds 813 819 Requested	General Fund Eliminations Fund 895 Requested	Total Requested
Revenue	Revenue													
R01	Service Revenue	\$ -	\$ 2,200	\$ -	\$ 197,800	\$ -	\$ 311,325	\$ 152,980	\$ -	\$ 78,400	\$ -	\$ -	\$ -	\$ 742,705
R02	Non-Service Revenue	8,388,770	5,675,960	-	512,424	-	581,470	-	296,030	966,193	336,950	-	(8,232,643)	8,525,154
R03	Restricted Revenue	-	-	67,879	-	-	-	21,444	-	52,545	-	-	-	141,868
R04	Reimbursable Revenue	-	-	-	609,342	-	140,420	-	11,870	-	530,000	-	-	1,291,632
Revenue	Revenue	\$ 8,388,770	\$ 5,678,160	\$ 67,879	\$ 1,319,566	\$ -	\$ 1,033,215	\$ 174,424	\$ 307,900	\$ 1,097,138	\$ 866,950	\$ -	\$ (8,232,643)	\$ 10,701,359
Expense	Expense													
E02	Salaries & Wages	\$ -	\$ 2,357,950	\$ -	\$ 256,330	\$ -	\$ 107,378	\$ -	\$ 42,650	\$ -	\$ 64,084	\$ -	\$ -	\$ 2,828,392
E03	Benefits & Deductions	-	1,604,611	-	134,023	-	8,467	-	1,775	-	2,959	-	-	1,751,835
E04	Professional/Outside Services	-	119,140	-	169,477	-	-	-	-	-	200	-	-	288,817
E05	Utilities	-	68,417	-	3,750	-	-	-	5,966	-	-	-	-	78,133
E06	General Supplies	-	69,749	-	5,450	-	103,440	-	15,200	-	2,000	-	-	195,839
E07	Repairs & Maintenance	-	95,867	-	3,300	-	29,690	-	-	-	16,000	-	-	144,857
E08	Other Operating Expenses	-	179,696	-	10,304	-	3,860	-	3,500	-	-	-	-	197,360
E09	Non-operating Expenses	121,353	198,242	-	-	-	-	-	-	538,020	-	-	-	857,615
E10	Intradistrict Allocations	8,267,417	418,721	46,879	119,635	-	450,095	-	191,176	3,111	261,600	-	(8,232,643)	1,525,991
E11	Reimbursable Expense	-	-	-	609,342	-	55,400	-	500	-	500,000	-	-	1,165,242
E12	Transfers	-	286,598	(286,598)	5,323	(5,323)	185,039	(185,039)	11,705	(11,705)	10,967	(10,967)	-	-
E13	Capital Expenditures	-	-	1,458,500	-	-	-	275,000	-	-	-	-	-	1,733,500
Expense	Expense	\$ 8,388,770	\$ 5,398,991	\$ 1,218,781	\$ 1,316,934	\$ (5,323)	\$ 943,369	\$ 89,961	\$ 272,472	\$ 529,426	\$ 857,810	\$ (10,967)	\$ (8,232,643)	\$ 10,767,581
Revenue Total		\$ 8,388,770	\$ 5,678,160	\$ 67,879	\$ 1,319,566	\$ -	\$ 1,033,215	\$ 174,424	\$ 307,900	\$ 1,097,138	\$ 866,950	\$ -	\$ (8,232,643)	\$ 10,701,359
Expense Total		8,388,770	5,398,991	1,218,781	1,316,934	(5,323)	943,369	89,961	272,472	529,426	857,810	(10,967)	(8,232,643)	10,767,581
Grand Total		\$ -	\$ 279,169	\$ (1,150,902)	\$ 2,632	\$ 5,323	\$ 89,846	\$ 84,463	\$ 35,428	\$ 567,712	\$ 9,140	\$ 10,967	\$ -	\$ (66,222)

* The budget anticipates a use of Capital Reserves (as shown in the Capital Reserve Fund Balances on the last page of the budget document) to overcome the Capital deficit shown for Fire Capital Combined.

Unrestricted Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund	Fire Operations & Fire Motor Pool	Fuels Management Operations	Snow Ops & Snow Motor Pool	Roads Maintenance	Trails Maintenance	Total Requested
		Fund 500 Requested	Funds 610 617 Requested	Fund 620 Requested	Funds 710 717 Requested	Fund 720 Requested	Fund 810 Requested	
Revenue	Revenue							
R01	Service Revenue	\$ -	\$ 2,200	\$ 197,800	\$ 311,325	\$ -	\$ -	\$ 511,325
R02	Non-Service Revenue	8,388,770	5,675,960	512,424	581,470	296,030	336,950	15,791,604
R03	Restricted Revenue	-	-	-	-	-	-	-
R04	Reimbursable Revenue	-	-	609,342	140,420	11,870	530,000	1,291,632
Revenue	Revenue	\$ 8,388,770	\$ 5,678,160	\$ 1,319,566	\$ 1,033,215	\$ 307,900	\$ 866,950	\$ 17,594,561
Expense	Expense							
E02	Salaries & Wages	\$ -	\$ 2,357,950	\$ 256,330	\$ 107,378	\$ 42,650	\$ 64,084	\$ 2,828,392
E03	Benefits & Deductions	-	1,604,611	134,023	8,467	1,775	2,959	1,751,835
E04	Professional/Outside Services	-	119,140	169,477	-	-	200	288,817
E05	Utilities	-	68,417	3,750	-	5,966	-	78,133
E06	General Supplies	-	69,749	5,450	103,440	15,200	2,000	195,839
E07	Repairs & Maintenance	-	95,867	3,300	29,690	-	16,000	144,857
E08	Other Operating Expenses	-	179,696	10,304	3,860	3,500	-	197,360
E09	Non-operating Expenses	121,353	198,242	-	-	-	-	319,595
E10	Intradistrict Allocations	8,267,417	418,721	119,635	450,095	191,176	261,600	9,708,644
E11	Reimbursable Expense	-	-	609,342	55,400	500	500,000	1,165,242
E12	Transfers	-	286,598	5,323	185,039	11,705	10,967	499,632
E13	Capital Expenditures	-	-	-	-	-	-	-
Expense	Expense	\$ 8,388,770	\$ 5,398,991	\$ 1,316,934	\$ 943,369	\$ 272,472	\$ 857,810	\$ 17,178,346
Revenue Total		\$ 8,388,770	\$ 5,678,160	\$ 1,319,566	\$ 1,033,215	\$ 307,900	\$ 866,950	\$ 17,594,561
Expense Total		8,388,770	5,398,991	1,316,934	943,369	272,472	857,810	17,178,346
Grand Total		\$ -	\$ 279,169	\$ 2,632	\$ 89,846	\$ 35,428	\$ 9,140	\$ 416,215

Restricted Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	Fuels					Total Requested
		Fire Capital Combined	Management Capital Combined	Snow Capital Combined	Roads Capital Combined	Trails Capital Combined	
		Funds 613 619 Requested	Funds 623 629 Requested	Funds 713 719 Requested	Funds 723 729 Requested	Funds 813 819 Requested	
Revenue	Revenue						
R01	Service Revenue	\$ -	\$ -	\$ 152,980	\$ 78,400	\$ -	\$ 231,380
R02	Non-Service Revenue	-	-	-	966,193	-	966,193
R03	Restricted Revenue	67,879	-	21,444	52,545	-	141,868
R04	Reimbursable Revenue	-	-	-	-	-	-
Revenue	Revenue	\$ 67,879	\$ -	\$ 174,424	\$ 1,097,138	\$ -	\$ 1,339,441
Expense	Expense						
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	538,020	-	538,020
E10	Intradistrict Allocations	46,879	-	-	3,111	-	49,990
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	(286,598)	(5,323)	(185,039)	(11,705)	(10,967)	(499,632)
E13	Capital Expenditures	1,458,500	-	275,000	-	-	1,733,500
Expense	Expense	\$ 1,218,781	\$ (5,323)	\$ 89,961	\$ 529,426	\$ (10,967)	\$ 1,821,878
Revenue Total		\$ 67,879	\$ -	\$ 174,424	\$ 1,097,138	\$ -	\$ 1,339,441
Expense Total		1,218,781	(5,323)	89,961	529,426	(10,967)	1,821,878
Grand Total		\$ (1,150,902)	\$ 5,323	\$ 84,463	\$ 567,712	\$ 10,967	\$ (482,437)

* The budget anticipates a use of Capital Reserves to overcome the Capital deficit shown for Fire Capital Combined.

General Fund

Fund 500

Sort Level	Description	2027 Fund 500 Requested	2026 Fund 500 Budget	2025 Fund 500 End Bal	2024 Fund 500 End Bal	2023 Fund 500 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	8,388,770	8,116,971	7,895,094	7,627,430	7,280,177
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 8,388,770	\$ 8,116,971	\$ 7,895,094	\$ 7,627,430	\$ 7,280,177
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	121,353	116,816	118,436	113,901	109,213
E10	Intradistrict Allocations	8,267,417	8,000,155	6,762,469	6,753,344	7,382,760
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	214,128	387,423	74,305
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 8,388,770	\$ 8,116,971	\$ 7,095,033	\$ 7,254,668	\$ 7,566,278
Revenue Total		\$ 8,388,770	\$ 8,116,971	\$ 7,895,094	\$ 7,627,430	\$ 7,280,177
Expense Total		8,388,770	8,116,971	7,095,033	7,254,668	7,566,278
Grand Total		\$ -	\$ -	\$ 800,061	\$ 372,762	\$ (286,100)

Fire Operations & Fire Motor Pool

Funds 610|617

Sort Level	Description	2027 Funds 610 617 Requested	2026 Funds 610 617 Budget	2025 Funds 610 617 End Bal	2024 Funds 610 617 End Bal	2023 Funds 610 617 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 2,200	\$ 59,870	\$ 302,459	\$ 111,408	\$ 302,182
R02	Non-Service Revenue	5,675,960	5,458,094	4,826,062	4,887,709	4,950,061
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	5,496	821	-
Revenue	Revenue	\$ 5,678,160	\$ 5,517,964	\$ 5,134,017	\$ 4,999,938	\$ 5,252,243
Expense	Expense					
E02	Salaries & Wages	\$ 2,357,950	\$ 2,513,320	\$ 2,653,811	\$ 2,615,372	\$ 2,964,576
E03	Benefits & Deductions	1,604,611	1,575,680	1,456,698	1,375,250	1,336,088
E04	Professional/Outside Services	119,140	136,557	85,630	79,063	65,105
E05	Utilities	68,417	62,498	58,373	53,663	51,987
E06	General Supplies	69,749	69,562	51,624	87,576	95,592
E07	Repairs & Maintenance	95,867	53,450	74,897	100,464	58,175
E08	Other Operating Expenses	179,696	173,598	120,044	129,652	127,879
E09	Non-operating Expenses	198,242	484,802	240,251	230,939	229,213
E10	Intradistrict Allocations	418,721	436,947	411,229	384,657	286,426
E11	Reimbursable Expense	-	-	5,733	821	-
E12	Transfers	286,598	-	(24,000)	(23,766)	(38,169)
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 5,398,991	\$ 5,506,414	\$ 5,134,289	\$ 5,033,690	\$ 5,176,871
Revenue Total		\$ 5,678,160	\$ 5,517,964	\$ 5,134,017	\$ 4,999,938	\$ 5,252,243
Expense Total		5,398,991	5,506,414	5,134,289	5,033,690	5,176,871
Grand Total		\$ 279,169	\$ 11,550	\$ (273)	\$ (33,752)	\$ 75,372

Fire Capital Combined

Funds 613|619

Sort Level	Description	2027 Funds 613 619 Requested	2026 Funds 613 619 Budget	2025 Funds 613 619 End Bal	2024 Funds 613 619 End Bal	2023 Funds 613 619 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ 57,992	\$ 8,471	\$ 88,662
R02	Non-Service Revenue	-	-	-	462,500	12,640
R03	Restricted Revenue	67,879	59,290	51,302	142,591	22,174
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 67,879	\$ 59,290	\$ 109,294	\$ 613,562	\$ 123,477
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	2,257	2,143	2,095
E10	Intradistrict Allocations	46,879	44,570	41,621	41,558	33,277
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(286,598)	-	(169,000)	(176,234)	38,169
E13	Capital	1,458,500	136,500	11,537	109,032	6,753
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 1,218,781	\$ 181,070	\$ (113,585)	\$ (23,500)	\$ 80,294
Revenue Total		\$ 67,879	\$ 59,290	\$ 109,294	\$ 613,562	\$ 123,477
Expense Total		1,218,781	181,070	(113,585)	(23,500)	80,294
Grand Total		\$ (1,150,902)	\$ (121,780)	\$ 222,879	\$ 637,062	\$ 43,183

* The budget anticipates a use of Capital Reserves to overcome the Capital deficit shown for Fire Capital Combined.

Fuels Management Operations

Fund 620

Sort Level	Description	2027 Fund 620 Requested	2026 Fund 620 Budget	2025 Fund 620 End Bal	2024 Fund 620 End Bal	2023 Fund 620 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 197,800	\$ 189,710	\$ 182,370	\$ 176,880	\$ 170,360
R02	Non-Service Revenue	512,424	496,287	493,682	556,119	462,528
R03	Restricted Revenue	-	-	-	-	488
R04	Reimbursable/Grant Revenue	609,342	754,981	901,189	377,879	238,226
Revenue	Revenue	\$ 1,319,566	\$ 1,440,978	\$ 1,577,241	\$ 1,110,878	\$ 871,602
Expense	Expense					
E02	Salaries & Wages	\$ 256,330	\$ 248,260	\$ 233,742	\$ 225,681	\$ 212,332
E03	Benefits & Deductions	134,023	123,080	107,482	98,685	96,570
E04	Professional/Outside Services	169,477	165,070	155,095	242,814	219,374
E05	Utilities	3,750	1,800	1,959	2,348	1,358
E06	General Supplies	5,450	7,970	4,279	4,394	6,184
E07	Repairs & Maintenance	3,300	3,300	2,981	4,330	2,582
E08	Other Operating Expenses	10,304	6,517	6,752	10,180	8,167
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	119,635	124,842	157,157	147,324	60,195
E11	Reimbursable Expense	609,342	754,981	901,189	377,879	238,226
E12	Transfers	5,323	5,158	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 1,316,934	\$ 1,440,978	\$ 1,570,636	\$ 1,113,635	\$ 844,988
Revenue Total		\$ 1,319,566	\$ 1,440,978	\$ 1,577,241	\$ 1,110,878	\$ 871,602
Expense Total		1,316,934	1,440,978	1,570,636	1,113,635	844,988
Grand Total		\$ 2,632	\$ -	\$ 6,605	\$ (2,757)	\$ 26,614

Fuels Management Capital Combined

Funds 623|629

Sort Level	Description	2027 Funds 623 629 Requested	2026 Funds 623 629 Budget	2025 Funds 623 629 End Bal	2024 Funds 623 629 End Bal	2023 Funds 623 629 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	58,000	-
R03	Restricted Revenue	-	-	2,190,534	39,148	274,549
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ 2,190,534	\$ 97,148	\$ 274,549
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(5,323)	(5,158)	(14,675)	(138,077)	(73,987)
E13	Capital	-	-	2,205,209	177,225	348,536
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ (5,323)	\$ (5,158)	\$ 2,190,534	\$ 39,148	\$ 274,549
Revenue Total		\$ -	\$ -	\$ 2,190,534	\$ 97,148	\$ 274,549
Expense Total		(5,323)	(5,158)	2,190,534	39,148	274,549
Grand Total		\$ 5,323	\$ 5,158	\$ -	\$ 58,000	\$ -

Snow Ops & Snow Motor Pool

Funds 710|717

Sort Level	Description	2027 Funds 710 717 Requested	2026 Funds 710 717 Budget	2025 Funds 710 717 End Bal	2024 Funds 710 717 End Bal	2023 Funds 710 717 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 311,325	\$ 264,772	\$ 313,891	\$ 374,758	\$ 286,924
R02	Non-Service Revenue	581,470	593,100	163,088	147,326	650,449
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	140,420	117,450	74,039	147,206	249,345
Revenue	Revenue	\$ 1,033,215	\$ 975,322	\$ 551,019	\$ 669,290	\$ 1,186,719
Expense	Expense					
E02	Salaries & Wages	\$ 107,378	\$ 120,714	\$ 100,693	\$ 121,539	\$ 224,340
E03	Benefits & Deductions	8,467	7,619	1,919	3,023	5,386
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	103,440	81,390	53,096	50,027	76,941
E07	Repairs & Maintenance	29,690	29,420	17,183	15,197	18,431
E08	Other Operating Expenses	3,860	1,000	16	46,331	46,004
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	450,095	475,345	347,610	334,317	492,367
E11	Reimbursable Expense	55,400	37,570	30,500	99,827	139,865
E12	Transfers	185,039	179,301	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 943,369	\$ 932,359	\$ 551,019	\$ 670,262	\$ 1,003,334
Revenue Total		\$ 1,033,215	\$ 975,322	\$ 551,019	\$ 669,290	\$ 1,186,719
Expense Total		943,369	932,359	551,019	670,262	1,003,334
Grand Total		\$ 89,846	\$ 42,963	\$ -	\$ (972)	\$ 183,385

Snow Capital Combined

Funds 713|719

Sort Level	Description	2027 Funds 713 719 Requested	2026 Funds 713 719 Budget	2025 Funds 713 719 End Bal	2024 Funds 713 719 End Bal	2023 Funds 713 719 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 152,980	\$ 152,980	\$ 206,242	\$ 27,700	\$ 27,700
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	21,444	21,090	19,868	16,956	7,891
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 174,424	\$ 174,070	\$ 226,109	\$ 44,655	\$ 35,591
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	912	868	841
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(185,039)	(179,301)	(5,074)	(42,946)	-
E13	Capital	275,000	-	453,622	42,946	817
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 89,961	\$ (179,301)	\$ 449,461	\$ 868	\$ 1,657
Revenue Total		\$ 174,424	\$ 174,070	\$ 226,109	\$ 44,655	\$ 35,591
Expense Total		89,961	(179,301)	449,461	868	1,657
Grand Total		\$ 84,463	\$ 353,371	\$ (223,351)	\$ 43,788	\$ 33,934

Roads Maintenance

Fund 720

Sort Level	Description	2027 Fund 720 Requested	2026 Fund 720 Budget	2025 Fund 720 End Bal	2024 Fund 720 End Bal	2023 Fund 720 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	296,030	281,710	197,351	221,770	226,340
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	11,870	16,570	12,088	11,695	10,941
Revenue	Revenue	\$ 307,900	\$ 298,280	\$ 209,438	\$ 233,466	\$ 237,281
Expense	Expense					
E02	Salaries & Wages	\$ 42,650	\$ 45,571	\$ 38,270	\$ 53,248	\$ 35,098
E03	Benefits & Deductions	1,775	1,668	(7,439)	843	(18,708)
E04	Professional/Outside Services	-	-	2,039,689	11,149	3,938,585
E05	Utilities	5,966	5,906	4,090	3,622	1,906
E06	General Supplies	15,200	5,200	4,628	15,359	2,073
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	3,500	-	-	3,206	1,593
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	191,176	192,196	168,524	149,875	161,066
E11	Reimbursable Expense	500	500	1,366	8,010	3,754
E12	Transfers	11,705	11,342	(2,039,689)	(11,149)	(3,938,585)
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 272,472	\$ 262,383	\$ 209,438	\$ 234,164	\$ 186,782
Revenue Total		\$ 307,900	\$ 298,280	\$ 209,438	\$ 233,466	\$ 237,281
Expense Total		272,472	262,383	209,438	234,164	186,782
Grand Total		\$ 35,428	\$ 35,897	\$ -	\$ (698)	\$ 50,499

Roads Capital Combined

Funds 723|729

Sort Level	Description	2027 Funds 723 729 Requested	2026 Funds 723 729 Budget	2025 Funds 723 729 End Bal	2024 Funds 723 729 End Bal	2023 Funds 723 729 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ 78,400	\$ 66,300	\$ 56,133	\$ 91,622	\$ 73,110
R02	Non-Service Revenue	966,193	933,164	932,341	894,786	1,861,537
R03	Restricted Revenue	52,545	86,600	53,408	49,781	17,255
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ 1,097,138	\$ 1,086,064	\$ 1,041,882	\$ 1,036,189	\$ 1,951,902
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ 15,938	\$ -	\$ -
E03	Benefits & Deductions	-	-	8,285	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	538,020	150,740	149,905	147,449	147,642
E10	Intradistrict Allocations	3,111	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(11,705)	(11,342)	2,038,988	11,149	3,938,585
E13	Capital	-	-	(23,522)	6,529	202
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 529,426	\$ 139,398	\$ 2,189,594	\$ 165,127	\$ 4,086,429
Revenue Total		\$ 1,097,138	\$ 1,086,064	\$ 1,041,882	\$ 1,036,189	\$ 1,951,902
Expense Total		529,426	139,398	2,189,594	165,127	4,086,429
Grand Total		\$ 567,712	\$ 946,666	\$ (1,147,712)	\$ 871,062	\$ (2,134,527)

Trails Maintenance

Fund 810

Sort Level	Description	2027 Fund 810 Requested	2026 Fund 810 Budget	2025 Fund 810 End Bal	2024 Fund 810 End Bal	2023 Fund 810 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	336,950	331,570	281,928	166,470	328,380
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	530,000	5,640,946	1,169,697	571,250	2,222,857
Revenue	Revenue	\$ 866,950	\$ 5,972,516	\$ 1,451,625	\$ 737,720	\$ 2,551,237
Expense	Expense					
E02	Salaries & Wages	\$ 64,084	\$ 63,978	\$ 76,460	\$ 76,097	\$ 62,313
E03	Benefits & Deductions	2,959	3,753	1,134	1,380	1,190
E04	Professional/Outside Services	200	200	-	-	216
E05	Utilities	-	-	-	-	-
E06	General Supplies	2,000	1,500	(115)	1,664	708
E07	Repairs & Maintenance	16,000	4,000	3,575	2,443	156
E08	Other Operating Expenses	-	-	1,327	703	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	261,600	251,371	213,122	193,177	192,388
E11	Reimbursable Expense	500,000	5,605,946	1,156,123	463,016	2,221,867
E12	Transfers	10,967	10,627	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ 857,810	\$ 5,941,375	\$ 1,451,625	\$ 738,479	\$ 2,478,837
Revenue Total		\$ 866,950	\$ 5,972,516	\$ 1,451,625	\$ 737,720	\$ 2,551,237
Expense Total		857,810	5,941,375	1,451,625	738,479	2,478,837
Grand Total		\$ 9,140	\$ 31,141	\$ -	\$ (759)	\$ 72,400

Trails Capital Combined

Funds 813|819

Sort Level	Description	2027 Funds 813 819 Requested	2026 Funds 813 819 Budget	2025 Funds 813 819 End Bal	2024 Funds 813 819 End Bal	2023 Funds 813 819 End Bal
Revenue	Revenue					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	Expense					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(10,967)	(10,627)	(678)	(6,400)	(318)
E13	Capital	-	-	678	6,400	318
E14	Depreciation	-	-	-	-	-
Expense	Expense	\$ (10,967)	\$ (10,627)	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		(10,967)	(10,627)	-	-	-
Grand Total		\$ 10,967	\$ 10,627	\$ -	\$ -	\$ -

Fiscal Year 2026-27 Capital Purchases & Projects

Fund 019 Dept 96	EGR & Utility Ops Capital Exp Capital Projects	Revenue	Expense
	Project Name	Project Number	
	Corp Yard Sand Barn Bay Door Replacement	C27-XXX	
		\$ -	\$ 20,000
		<u>\$ -</u>	<u>\$ 20,000</u>

Fund 029 Dept 94	Fleet Capital Expenditures Capital Purchases	Revenue	Expense
	Project Name	Project Number	
	Utility Vehicle (P8) Replacement	C27-XXX	
		\$ -	\$ 68,500
		<u>\$ -</u>	<u>\$ 68,500</u>

Fund 059 Dept 96	Administrative Capital Exp Capital Projects	Revenue	Expense
	Project Name	Project Number	
	Aerial Imagery and Lidar Data Acquisition	C27-XXX	
		\$ -	\$ 13,747
		<u>\$ -</u>	<u>\$ 13,747</u>

Fund 119 Dept 94	Northstar Wtr Capital Exp Capital Purchases	Revenue	Expense
	Project Name	Project Number	
	Meter Purchases - FY2027	C27-MTR	
		\$ -	\$ 6,500
		<u>\$ -</u>	<u>\$ 6,500</u>

Fund 119 Dept 96	Northstar Wtr Capital Exp Capital Projects	Revenue	Expense
	Project Name	Project Number	
	Tank D Roof Repair	C27-XXX	
	Aspen Grove Water Lateral Replacements	C27-XXX	
	Tank E and NS Dr Pump Station SCADA Replac	C27-XXX	
		\$ -	\$ 15,000
		-	26,000
		-	55,000
		<u>\$ -</u>	<u>\$ 96,000</u>

Fund 129 Dept 94	Martis Valley Wtr Capital Exp Capital Purchases	Revenue	Expense
	Project Name	Project Number	
	Meter Purchases - FY2027	C27-MTR	
		\$ -	\$ 22,500
		<u>\$ -</u>	<u>\$ 22,500</u>

Fund 329 Wood Energy Capital Exp

Dept 96	Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Wood Energy (non-Grant Exp)	C23-009	\$ -	\$ 3,800,000
	WEF Interpretive Displays_CTA	C24-017	20,000	20,000
	WEF Building_SNC Wildfire	C25-011	1,000,000	1,000,000
	WEF General_Investment Tax Cr	C26-002	3,000,000	3,000,000
			<u>\$ 4,020,000</u>	<u>\$ 7,820,000</u>

Fund 619	Fire Capital Expenditures		Revenue	Expense
Dept 94	Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Utility Vehicle	C27-XXX	\$ -	\$ 100,000
	Engine - Type 1	C27-XXX	-	1,350,000
	Bendix King Radios (2)	C27-XXX	-	8,500
			<u>\$ -</u>	<u>\$ 1,458,500</u>

Fund 719	Snow Capital Expenditures		Revenue	Expense
Dept 94	Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Load Mounted Blower (B2) Replacement	C27-XXX	\$ -	\$ 275,000
			<u>\$ -</u>	<u>\$ 275,000</u>

Total Fiscal Year 2026-27 Capital Purchases & Projects			\$ 4,020,000	\$ 9,780,747
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Fiscal Year 2026-27 Operating Projects

Fund 620	Fuels Management Operations		Revenue	Expense
Dept 62	Meas U - Operating Projects			
	Project Name	Project Number		
	Trimont Cost Share_NCSD	O27-004	\$ -	\$ 63,987
	Measure U, Beyond 300' Zone (WPZ)	O27-XXX	-	105,490
			<u>\$ -</u>	<u>\$ 169,477</u>
Total Fiscal Year 2026-27 Operating Projects			\$ -	\$ 169,477

Fiscal Year 2026-27 Reimbursable & Grant Projects

Fund 010 Dept 90	Engineering & Utility Ops Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	Trimont Reimbursable	R27-TRI	
		\$ 32,857	\$ 32,857
		<u>\$ 32,857</u>	<u>\$ 32,857</u>
Fund 050 Dept 90	General & Administrative Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	CFD Funded Admin	R27-CFD	
		\$ 60,200	\$ 60,200
		<u>\$ 60,200</u>	<u>\$ 60,200</u>
Fund 120 Dept 90	Martis Valley Wtr Operations Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	Schaffer's Mill Golf Maint	R23-001	
		\$ 2,500	\$ 2,000
		<u>\$ 2,500</u>	<u>\$ 2,000</u>
Fund 620 Dept 60	Fuels Management Operations Meas U - Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	NEU Phase II_2023 CalFire CCI	G24-001	
	Forest Fuels Reduction_2027 TTAD	G27-XXX	
	Trimont Cost Share_Partner	R27-XXX	
		\$ 145,355	\$ 145,355
		400,000	400,000
		63,987	63,987
		<u>\$ 609,342</u>	<u>\$ 609,342</u>
Fund 810 Dept 90	Trails Maintenance Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	MVT - Segment 4_Park Dedication Fees	G27-XXX	
	MVT Segment 4_NTCA TOT Funds	G27-XXX	
		\$ 400,000	\$ 400,000
		130,000	100,000
		<u>\$ 530,000</u>	<u>\$ 500,000</u>
Total Fiscal Year 2026-27 Reimbursable & Grant Projects		\$ 1,234,899	\$ 1,204,399

Fund Balances

Capital Reserve Funds - April 2026 (Provisional)

	Northstar Wtr Capital Revenue	Martis Valley Wtr Capital Revenue	Sewer Capital Revenue	Solid Waste Capital Revenue	Fire Capital Revenue	Snow Capital Revenue	Roads Capital Revenue	Total
Description	Fund 113 End Bal	Fund 123 End Bal	Fund 213 End Bal	Fund 313 End Bal	Fund 613 End Bal	Fund 713 End Bal	Fund 723 End Bal	End Bal
Current Assets								
General Checking (Cap Reserve)	6,561	8,769	571,098	22,633	67,434	199,317	137,540	1,013,351
UB Deposit Account	757,945	810,692	259,292	-	-	-	-	1,827,929
Interfund Receivable	-	-	649,127	-	193,000	-	1,319,586	2,161,714
Current Assets	\$ 764,506	\$ 819,460	\$ 1,479,518	\$ 22,633	\$ 260,434	\$ 199,317	\$ 1,457,126	\$ 5,002,993
Current Assets - Restricted								
Schwab - Money Funds	\$ 7,666	\$ 9,353	\$ 14,583	\$ 4,833	\$ 24,406	\$ 5,561	\$ 15,738	\$ 82,141
Schwab - Investments	5,852,358	6,874,278	5,714,029	125,833	1,676,930	530,832	1,302,176	22,076,436
Current Assets - Restricted	\$ 5,860,024	\$ 6,883,632	\$ 5,728,612	\$ 130,666	\$ 1,701,337	\$ 536,393	\$ 1,317,913	\$ 22,158,576
Current Liabilities								
Interfund Payable	\$ (703,288)	\$ (148,126)	\$ (275,825)	\$ (66,437)	\$ (99,443)	\$ (448,549)	\$ (2,262,437)	\$ (4,004,104)
Current Liabilities	\$ (703,288)	\$ (148,126)	\$ (275,825)	\$ (66,437)	\$ (99,443)	\$ (448,549)	\$ (2,262,437)	\$ (4,004,104)
Asset Total	\$ 6,624,530	\$ 7,703,092	\$ 7,208,129	\$ 153,299	\$ 1,961,771	\$ 735,710	\$ 2,775,039	\$ 27,161,570
Liability Total	(703,288)	(148,126)	(275,825)	(66,437)	(99,443)	(448,549)	(2,262,437)	(4,004,104)
Grand Total	\$ 5,921,242	\$ 7,554,966	\$ 6,932,305	\$ 86,862	\$ 1,862,328	\$ 287,161	\$ 512,603	\$ 23,157,466



N·C·S·D

Northstar Community Services District
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Board of Directors
John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager
Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-10

BEFORE THE BOARD OF DIRECTORS OF THE NORTHSTAR COMMUNITY SERVICES DISTRICT, COUNTY OF PLACER, STATE OF CALIFORNIA

In the matter of: **ADOPTION OF THE NORTHSTAR COMMUNITY SERVICES DISTRICT FISCAL YEAR
2026-27 OPERATING AND CAPITAL BUDGET**

The following Resolution was duly passed by the Board of Directors of the Northstar Community Services District at the meeting held June 17, 2026.

WHEREAS, it is required under the Government Code that the District adopt an annual budget.

NOW THEREFORE BE IT RESOLVED, the Board of Directors does hereby adopt the Northstar Community Services District fiscal year 2026-27 operating and capital budget in the amounts of \$25,666,955 for total revenues and \$27,177,265 for total expenditures hereto attached.

AYES:

NOES:

ABSENT:

ABSTAIN:

John Radanovich
President of the Board

ATTEST:

Julie Zangara
Secretary of the Board



N.C.S.D

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Appropriations (Gann) Limit

DATE: June 17, 2026
TO: Board of Directors
FROM: Cheryl Plexico, Director of Finance and Accounting
SUBJECT: Appropriations Limit for Fiscal Year 2026-27

Background:

In June of 1978 Proposition 13 was passed by California voters to provide tax relief to property owners by limiting the amount of any ad valorem tax on real property and restricting the growth of annual tax increases. After its passing, fiscal conservatives became fearful that California lawmakers would increase other taxes to compensate for reduced property tax revenue. It was in this climate that a mechanism to limit state spending was proposed as Proposition 4 on the November 1979 special election ballot.

When California voters approved Proposition 4, an appropriations limit was established. The limit, sometimes referred to as the "Gann Limit" in reference to one of the proposition's authors, limited the amount of tax money state and local officials could spend to the then current (1978-79) spending levels to be adjusted annually by population growth and cost-of-living factors. It also required state and local governments to return excess funds to taxpayers beyond the amount appropriated for a given fiscal year.

In June of 1990, California voters approved Proposition 111 amending Article XIII B. Among other things, the proposition raised the spending limit by tying it to per-capita personal income growth instead of inflation which set a considerably higher limit. From that point forward, the Limit has ceased to be as meaningful a constraint on the size of state government in California.

Summary:

Proposition 4 established California's state appropriations limit in Article XIII B of the State Constitution. It requires state and most local governments to calculate spending limits and appropriations subject to those limits.

Spending limits are a byproduct of population growth and cost-of-living factors.

- The population growth factor, per section 2228 (a)(2) of the California Revenue and Taxation Code, may be either the
 - Annual percentage change in population for the entire county
- or-
- Annual percentage change limited to only the unincorporated area of the county

- The cost-of-living factor, per article XIII B Government Spending Limitation, § 8(e)(2) of the California Constitution, may be either
 - Percentage change in California per capita personal income over the prior year
 - or-
 - Percentage change in the local assessment roll from the prior year for the jurisdiction due to the addition of local nonresidential new construction.

The Appropriations Subject to the Limit represents all appropriations funded from the proceeds of taxes exclusive of debt service, qualified capital outlay, mandates, retirement and unemployment insurance payments, and subventions to other levels of governments. The Appropriations Subject to the Limit for the NCS D is the total of all budgeted expenditures of Property Tax and Parcel Tax revenue.

Analysis:

For the current fiscal year, the population growth and cost of living factors employed were those of the annual percentage change in population for the entire county (1.39%) and the percentage change in California per capita personal income over the prior year (4.95%), respectively.

The following chart shows the appropriation base and the adjustment factor used to establish the appropriations limit for the current fiscal year as well as a comparison to the total Appropriations Subject to Limit.

Prior FY (2025-26) Appropriations Limit	\$	14,451,123
Total Adjustment Factor (1.0139 x 1.0495)	x	1.0641
FY 2026-27 Appropriations Limit	\$	15,377,268
FY 2026-27 Appropriations Subject to Limit	-	8,192,447
Dollar Amount (Over) / Under Limit	\$	7,184,821
Percentage of Limit		53.28%

The calculations to arrive at the appropriations limit for the current fiscal year are repeated in Exhibit A along with prior years' calculations.

FISCAL IMPACTS/COSTS: None

RECOMMENDATION: Adoption of Fiscal Year 2026-27 Appropriations Limit

ATTACHMENTS: Exhibit A and Resolution 26-11

DATE PREPARED: June 3, 2026

NORTHSTAR COMMUNITY SERVICES DISTRICT

Appropriations (Gann) Limit Exhibit A

Fiscal Year under Consideration	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 **	2008-09	2009-10	2010-11
A. Appropriations Limit (from prior year)	\$ 2,547,181	\$ 2,843,867	\$ 2,918,656	\$ 3,097,756	\$ 3,296,943	\$ 3,576,902	\$ 4,013,691	\$ 4,706,182	\$ 5,646,252	\$ 6,675,611
Adjustment Factors										
1. Population Growth Factor (ratio) *	1.0355	1.0395	1.0374	1.0305	1.0307	1.0672	1.1229	1.1504	1.0343	1.0155
2. Cost of Living Factor (ratio) *	1.0782	0.9873	1.0231	1.0328	1.0526	1.0515	1.0442	1.0429	1.1431	0.9746
B. Total Adjustment % (1 x 2)	1.1165	1.0263	1.0614	1.0643	1.0849	1.1221	1.1725	1.1998	1.1823	0.9897
C. Appropriations Limit (A x B)	\$ 2,843,867	\$ 2,918,656	\$ 3,097,756	\$ 3,296,943	\$ 3,576,902	\$ 4,013,691	\$ 4,706,182	\$ 5,646,252	\$ 6,675,611	\$ 6,606,895

Fiscal Year under Consideration	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
A. Appropriations Limit (from prior year)	\$ 6,606,895	\$ 6,874,996	\$ 7,212,659	\$ 7,624,406	\$ 7,736,485	\$ 8,093,062	\$ 8,609,525	\$ 9,084,335	\$ 9,574,064	\$ 10,126,605
Adjustment Factors										
1. Population Growth Factor (ratio) *	1.0151	1.0110	1.0056	1.0147	1.0076	1.0096	1.0176	1.0166	1.0185	1.0195
2. Cost of Living Factor (ratio) *	1.0251	1.0377	1.0512	1.0000	1.0382	1.0537	1.0369	1.0367	1.0385	1.0373
B. Total Adjustment % (1 x 2)	1.0406	1.0491	1.0571	1.0147	1.0461	1.0638	1.0551	1.0539	1.0577	1.0575
C. Appropriations Limit (A x B)	\$ 6,874,996	\$ 7,212,659	\$ 7,624,406	\$ 7,736,485	\$ 8,093,062	\$ 8,609,525	\$ 9,084,335	\$ 9,574,064	\$ 10,126,605	\$ 10,709,162

Fiscal Year under Consideration	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
A. Appropriations Limit (from prior year)	\$ 10,709,162	\$ 11,492,639	\$ 12,406,066	\$ 12,984,105	\$ 13,544,273	\$ 14,451,123
Adjustment Factors						
1. Population Growth Factor (ratio) *	1.0150	1.0037	1.0021	1.0067	1.0024	1.0139
2. Cost of Living Factor (ratio) *	1.0573	1.0755	1.0444	1.0362	1.0644	1.0495
B. Total Adjustment % (1 x 2)	1.0732	1.0795	1.0466	1.0431	1.0670	1.0641
C. Appropriations Limit (A x B)	\$ 11,492,639	\$ 12,406,066	\$ 12,984,105	\$ 13,544,273	\$ 14,451,123	\$ 15,377,268

* Sources: Department of Finance and/or Placer County Assessor



N.C.S.D.

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NORTHSTAR COMMUNITY SERVICES DISTRICT RESOLUTION 26-11

RESOLUTION ESTABLISHING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27 IN ACCORDANCE WITH ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION AND GOVERNMENT CODE SECTION 7910

WHEREAS, Article XIII B was added to the California Constitution at the special Statewide election held on November 6, 1979 (commonly known as Proposition 4); and

WHEREAS, Article XIII B limits total annual appropriations by a governmental entity in a given fiscal year to the preceding year's appropriation limit, adjusted for the change in cost of living and the change in population; and

WHEREAS, Article XIII B, as amended by Proposition 111 in 1990, provides options to local governmental entities for the methods to use in calculating the change in cost of living and the change in population; and

WHEREAS, in establishing the appropriations limit for fiscal year 2026-27, the District intends to use an alternative method as authorized by Article XIII B; and

WHEREAS, pursuant to Government Code section 7910, each year the governing body of a governmental entity must, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B; and

WHEREAS, the District must adhere to said appropriations limit in preparing and adopting its annual budget.

NOW, THEREFORE, the Board of Directors of the Northstar Community Services District does hereby resolve as follows:

Section 1: In accordance with Article XIII B of the California Constitution and Government Code Section 7910, the appropriations limit for the fiscal year commencing July 1, 2026 for the Northstar Community Services District is \$15,377,268. The computation of appropriations, including alternative methods of calculation, for fiscal year 2026-27 are set forth in detail in Exhibit "A," which is attached hereto and incorporated herein by reference.

Section 2: The Northstar Community Services District shall adhere to said appropriations limit in its budget for fiscal year 2026-27.

PASSED AND ADOPTED by the Northstar Community Services District this 17th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

John Radanovich
President of the Board

ATTEST:

Julie Zangara
Secretary of the Board



N·C·S·D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarsd.org

Board of Directors
John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
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General Manager
Mike Geary, PE

AGENDA ITEM #15

Director Reports

There is no written report for this agenda item.



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General Manager
Mike Geary, PE

General Manager's Report

DATE: June 17, 2026
TO: District Board Members
FROM: Mike Geary, General Manager
SUBJECT: General Manager's Report – For Information Only

BACKGROUND: The discussion section below provides information from the District's management on current projects and activities that are not the subject of a separate report. This report is prepared to provide new information and recent progress only.

DISCUSSION: The General Manager participated in the following meetings in the last two months:

- Direct Reports – weekly with Fire Chief, Director of Finance and Accounting, HRAM / Board Secretary, and Director of Public Works.
- WEF Funding Requests – a representative from the CA Dept. of Conservation and DPW Martin.
- Completed Continuing Education Units to maintain Distribution Operator Grade 3 and Treatment Operator Grade 3 Certification with the CA Division of Drinking Water.
- AB 339 (Local Public Employee Organizations: Notice Requirements) – International Union of Operating Engineers, Stationary Local 39 Business Representative Jeremy Burch, Director of Public Works Martin and HRAM Zangara.
- Five-Year Strategic Plan – consultant and DPW Martin.
- Five-Year Strategic Plan Retreat – full-day with Board of Directors, consultant and management team.
- Operations Dept. / GM Lunch – Utilities Dept. staff.
- Interviews with HRAM / Board Secretary Zangara for the *Administrative Specialist* position.
- Truckee Area Managers Meeting.
- FY 2026/27 Budget – several meetings with Director of Finance and Accounting Plexico and HRAM Zangara as well as with Chief Gibeaut and DPW Martin.
- Personnel Management – HRA Zangara, DPW Martin.
- Special Board Meeting – Community Facilities District #1

- **Martic Valley Trail Ribbon Cutting – Director Ives and DPW Martin.**
- **Monthly Administration Dept. – TPA Detwiler, IT/GC Goates, DPW Martin, AT Angel, AT Rzeplinski, DFA Plexico, HRAM/BS Zangara.**
- **Monthly Board Meeting Prep – HRA Zangara, DPW Martin, AM Plexico, Chief Gibeaut.**
- **Celebration for 40-Years of Public Service – Olympic Valley Public Service District Director Dale Cox.**
- **Forest Fuels Reduction Projects 2026/27 – RFP & Award of Bids – Fire Chief, Forester Barron, Forester Assistant Cooper, and DPW Martin.**
- **IT Governance Committee Meeting – staff.**

ATTACHMENTS: N/A

DATE PREPARED: June 12, 2026



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Northstar Community Services District
Northstar Fire Department
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General Manager

Mike Geary, PE

Fire Chief

Jason Gibeaut

DATE: June 17th, 2026
TO: District Board Members
FROM: Jason Gibeaut, Fire Chief
SUBJECT: Fire Chief's Report – For Information Only

BACKGROUND:

The section below provides information from the Fire Department on its current projects that are not the subject of a separate report. This report is formatted to provide new information and recent progress only.

OPERATIONS:

- Review and discussion re. final draft budget for FY2027.
- Meetings with each shift to brief and discuss current pursuits, issues, responsibilities, etc...
- Continue to research all viable means of additional revenue or cost-savings for NFD in preparation for sharing before the Board of Directors.
- Attend and participate in District's Strategic Planning meetings.
- Attend lithium battery fires symposium in Clovis, CA.
- Attend Placer County Fire Chief's meeting.
- Bi-monthly meetings with Fuels Management to discuss upcoming season's required work.
- Continue to retrofit C-300 vehicle.
- E-31 air leak issue has been fixed.
- Attached is a report reflecting the number and types of calls NFD was dispatched over the last month.

PREVENTION:

- Defensible space inspection requests are being handled with the help of Fuels Management taking the lead.
- Annual Fire & Life Safety Inspections continue – focusing primarily on state-mandated occupancies.
- Meeting with the Ritz Carlton Hotel to discuss the recent structure fire and those measures that can be pursued by the hotel to reduce the risks and hazards.
- Host Eastern Placer County Fire Prevention Officer's meeting to discuss fire code, local prevention measures and enforcement within the greater region.
- With the changing "season", NFD has seen an increase in plans review submittals and inspections for development (tenant improvements, new residential construction, deck remodels, etc...)
- Working on updating the fee schedule to be brought before the Board for review/approval in either June or July of this year.

Fuels Management Update

• RFP Preparation:

The Fuels Management Department has completed the RFP evaluation process. Prior to solicitation, approximately 400 acres were flagged, and 30 acres were sample marked to demonstrate treatment prescriptions for prospective contractors. Before project implementation begins on July 6, 2026, staff will

complete the flagging of watercourses, cultural resources, and sensitive wildlife areas, conduct contractor site walks, and finalize contracts.

• **Curbside Pick-Up Program:**

The 2026 curbside green waste pick-up program began on June 8 and is expected to take 5–6 business days to complete. Program results will be included in the July Board report and posted on the Fire Department HUB.

• **Forest Fuels Reduction Operations:**

Two crews continue forest fuels reduction work under the Truckee Tahoe Airport District (TTAD), Measure U, and CAL FIRE, Wildfire Prevention.

• **Defensible Space:**

The Fuels Management Department continues conducting defensible space inspections, including short-term rentals, real estate transactions, voluntary inspections, and condominium/townhome associations.

Respectfully Submitted,
Jason Gibeaut
Northstar Fire Chief



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Public Works Report

DATE: June 17, 2026
TO: Board of Directors
FROM: Eric Martin, Director of Public Works
SUBJECT: Public Works Report – For Information Only

BACKGROUND: The updates below provide information on the District's public works services, projects, and programs that are not the subject of a separate report. This report is formatted to provide new information and recent progress only.

DISCUSSION:

- **Martis Valley Trail** – Placer County hosted the Segment 3F ribbon cutting ceremony on June 3rd. Staff will soon meet with the North Tahoe Community Alliance (NTCA) to discuss potential funding for Segment 4.
- **Wood Energy Facility:**
 - Funding:
 - Awards are anticipated to be released in July for the \$1M application for US Forest Service Community Wood Energy Grant Program funding.
 - A \$3M grant application was submitted for the CalFire Wood Products and Bioenergy Grant Program. Awards are anticipated to be released in Q3 2026.
 - Potential funding continues to be pursued with Placer County, Tahoe Mountain Resorts Foundation, Tahoe Truckee Community Foundation, and the Tahoe Fund.
 - DPW Martin attended a Biomass financing meeting hosted by Valley Vision through the We Prosper Together initiative.
 - Project Delivery: Staff will proceed with the traditional design, bid, build approach to project delivery. A Value Engineering design proposal is being coordinated with PR design.
 - Boiler Equipment: Staff is coordinating with Messersmith to store the boiler equipment until the site is prepared for installation.
- **Strategic Plan** – The Board Workshop was held on June 5, and the District's consultant, Maggie Steakley, is currently putting together a draft of the plan. Staff are meeting internally to prepare the work plan attachment to the strategic plan.
- **Budget Preparation** – Staff assisted in preparing the 2nd draft of the FY 2026-27 budget.

- DPW Martin attended the Climate Transformation Alliance’s State Budget Update Presentation.
- DPW Martin and UOS Evans attended sewer system Legal Responsible Official (LRO) training hosted by Truckee Sanitary District.
- DPW Martin attended the Semi-Annual Tahoe Managers Meeting hosted by Placer County.

UTILITIES UPDATE:

- Weeding was addressed throughout the Martis Valley Trail.
- Operations Department staff, led by SUSW Dwyer, installed EV chargers and pedestals at the corporate yard. Significant savings were experienced performing the work in-house.
- Operations Department staff repaired a developing sink hole on Highlands View Road.
- Operations Department staff conducted water tank alarm testing in the Martis Valley Water System.

MONTHLY WATER DATA TABLE:

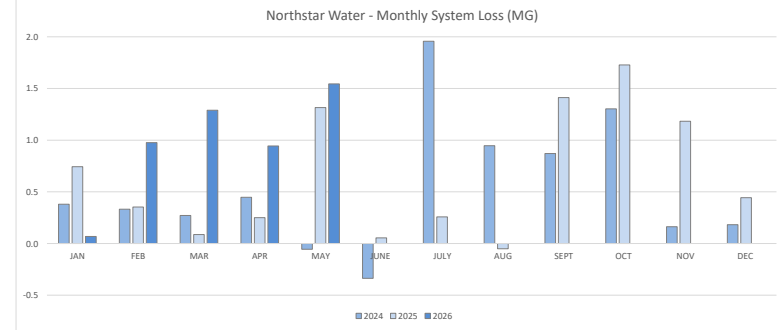
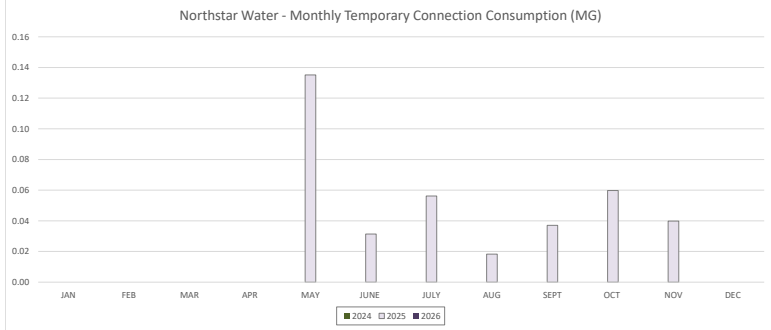
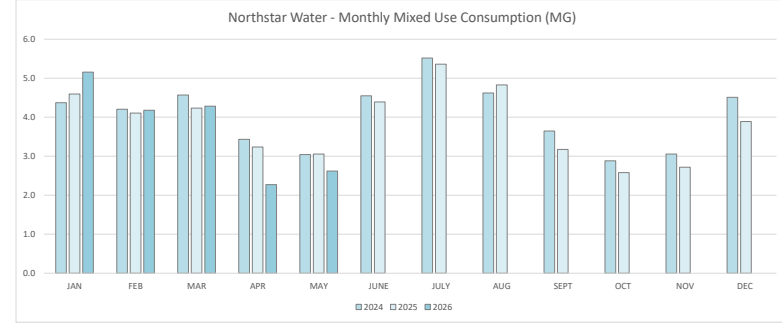
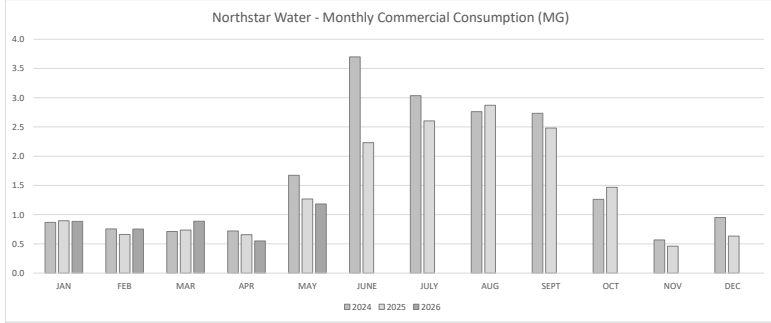
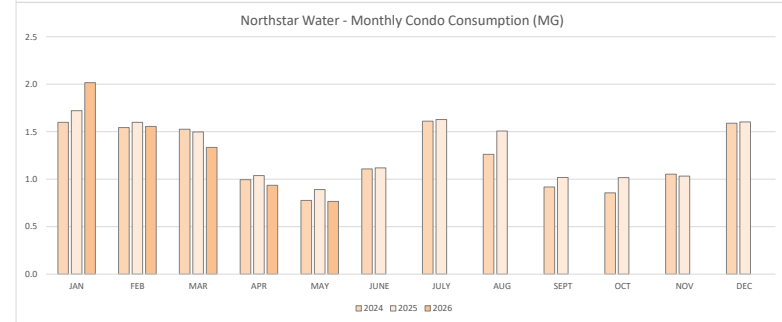
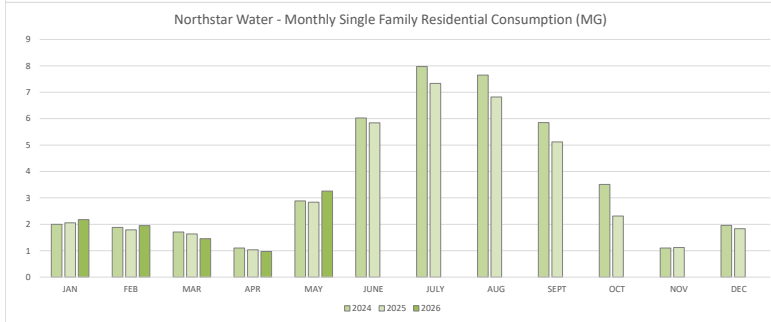
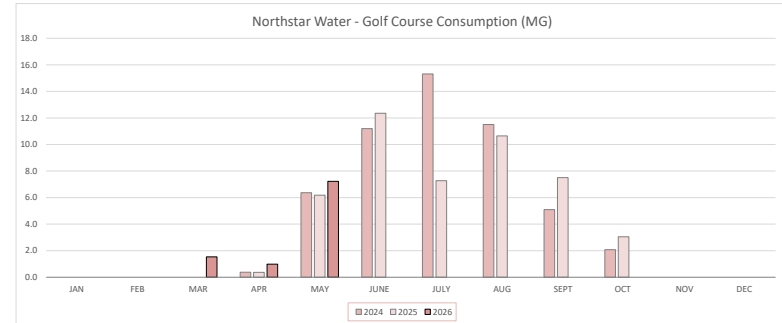
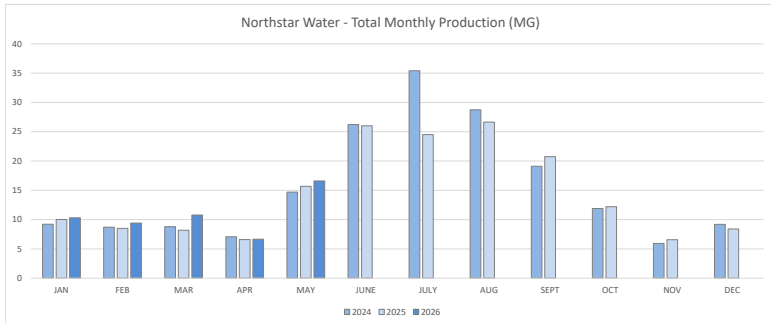
NWS Production and Pumping Data			
	May 2024	May 2025	May 2026
WTP Production	9.24 MG	6.00 MG	11.18 MG
TH1 Production	5.12 MG	2.74 MG	0.06 MG
TH2 Production	0.33 MG	0.00 MG	5.36 MG
TH1 Static Level / Pumping Level	26.8’ / 45.0’	22.1’ / 42.3’	0.0’ / 17.8’
TH2 Static Level / Pumping Level	29.9’ / 103.1’	24.6’ / n/a	26.3’ / 99.0’
Northstar Drive BPS	0.58 MG	1.18 MG	0.05 MG
Spring Collection & Storage Data			
Reservoir A Volume (180 AF Capacity)	185 AF (100%)	185 AF (100%)	161 AF (89%)
Reservoir A Elevation (Max = 6,985’)	6,985.0’	6,985.0’	6,983.0’
Big Springs	770 GPM	640 GPM	440 GPM
Sawmill Flat	73 GPM	56 GPM	42 GPM
Maximum Storage in Tanks = 3.6 MG	2.6 MG	2.4 MG	2.2 MG

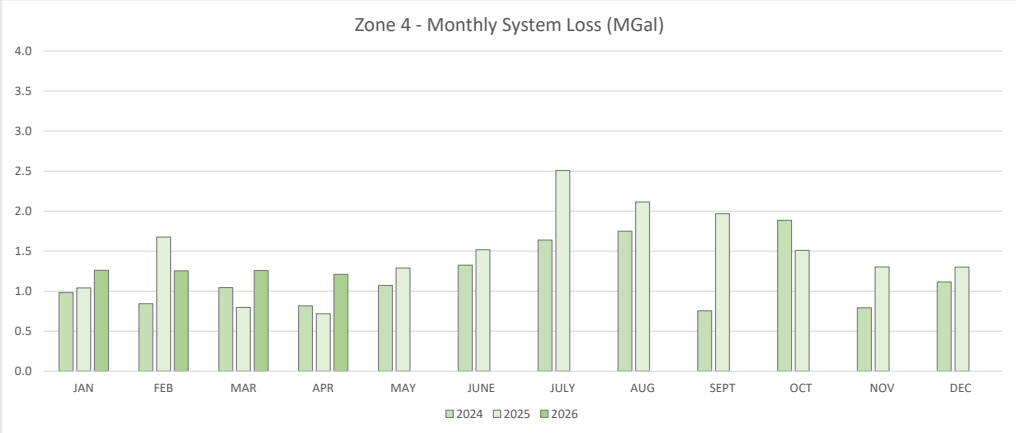
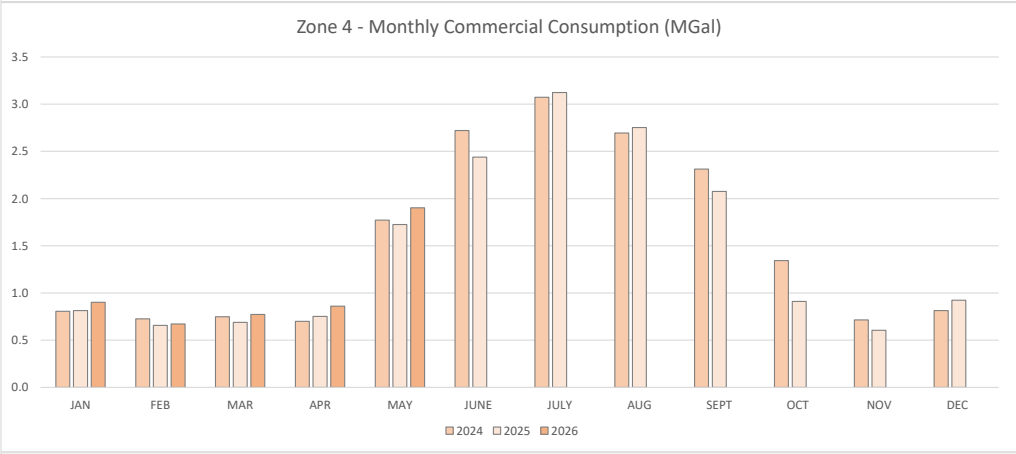
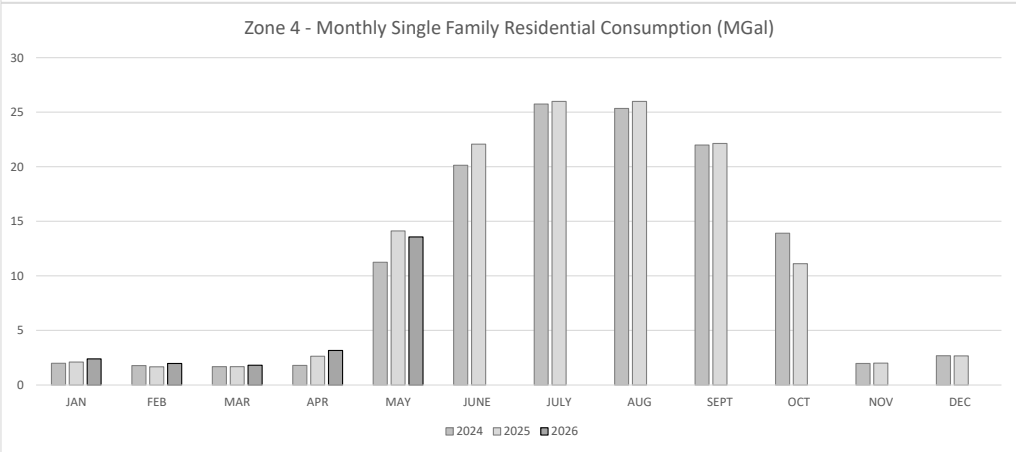
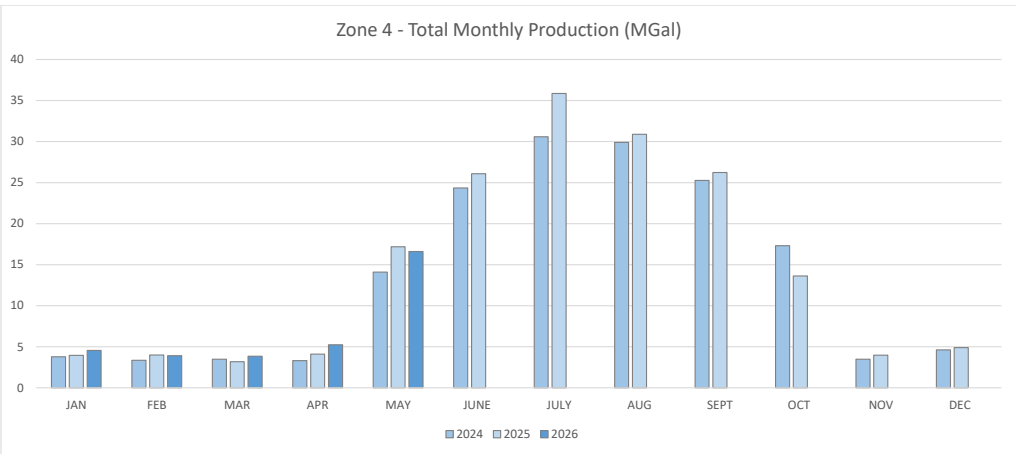
MVWS Production and Pumping Data			
	May 2024	May 2025	May 2026
Well 1 Production	0.00 MG	11.74 MG	6.32 MG
Well 2 Production	12.66 MG	0.00 MG	8.61 MG
Well 3 Production	1.43 MG	5.45 MG	1.68 MG
Well 1 Static Level / Pumping Level	139.6’ / n/a	140.8’ / 181.6’	122.6’ / 162.5’
Well 2 Static Level / Pumping Level	132.3’ / 199.8’	136.9’ / n/a	149.3’ / 212.2’
Well 3 Static Level / Pumping Level	251.3’ / 342.1’	268.7’ / 371.5’	255.3’ / 342.6’

DATE PREPARED: June 10, 2026

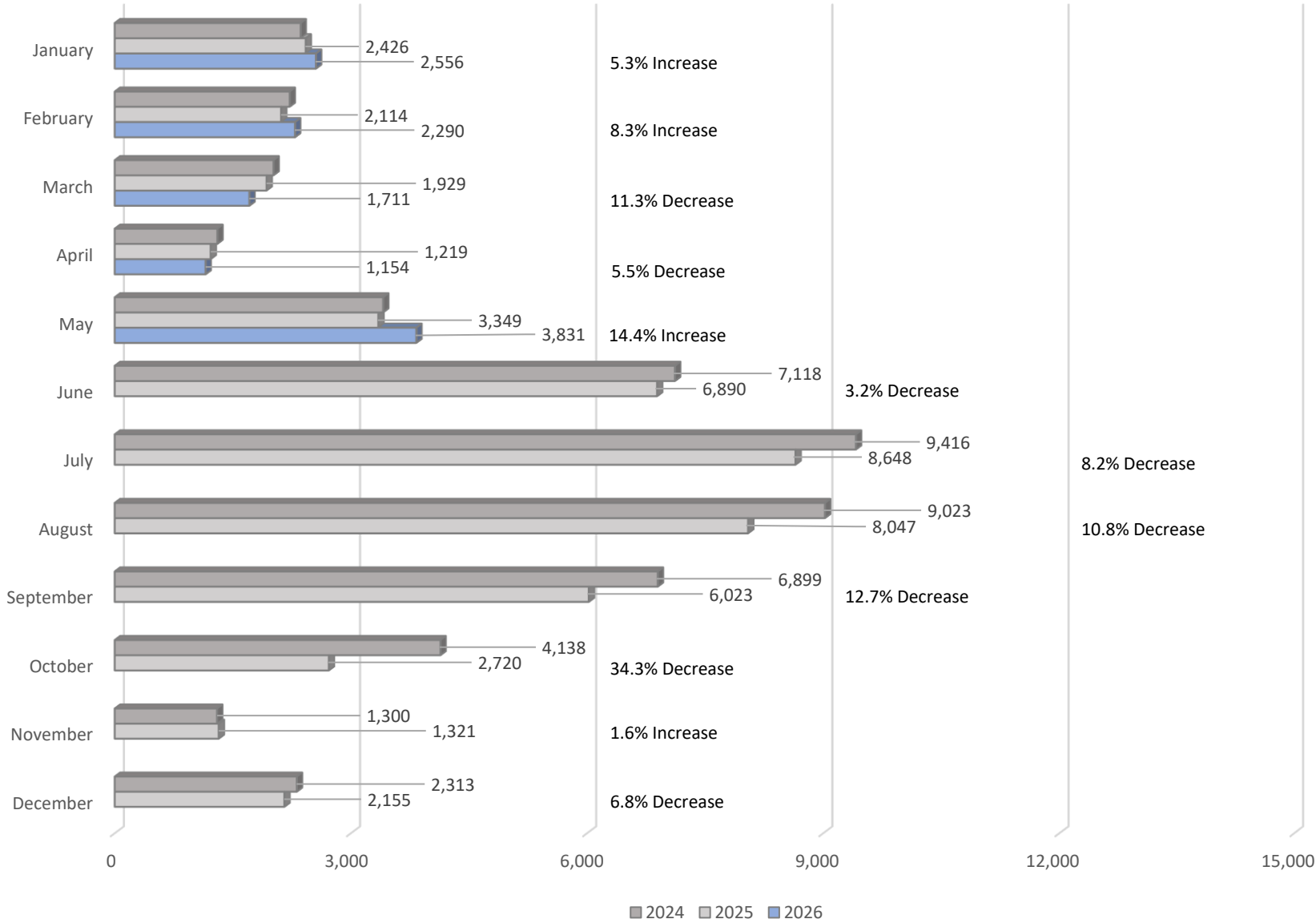
ATTACHMENTS:

1. Water System Production and Consumption Trends

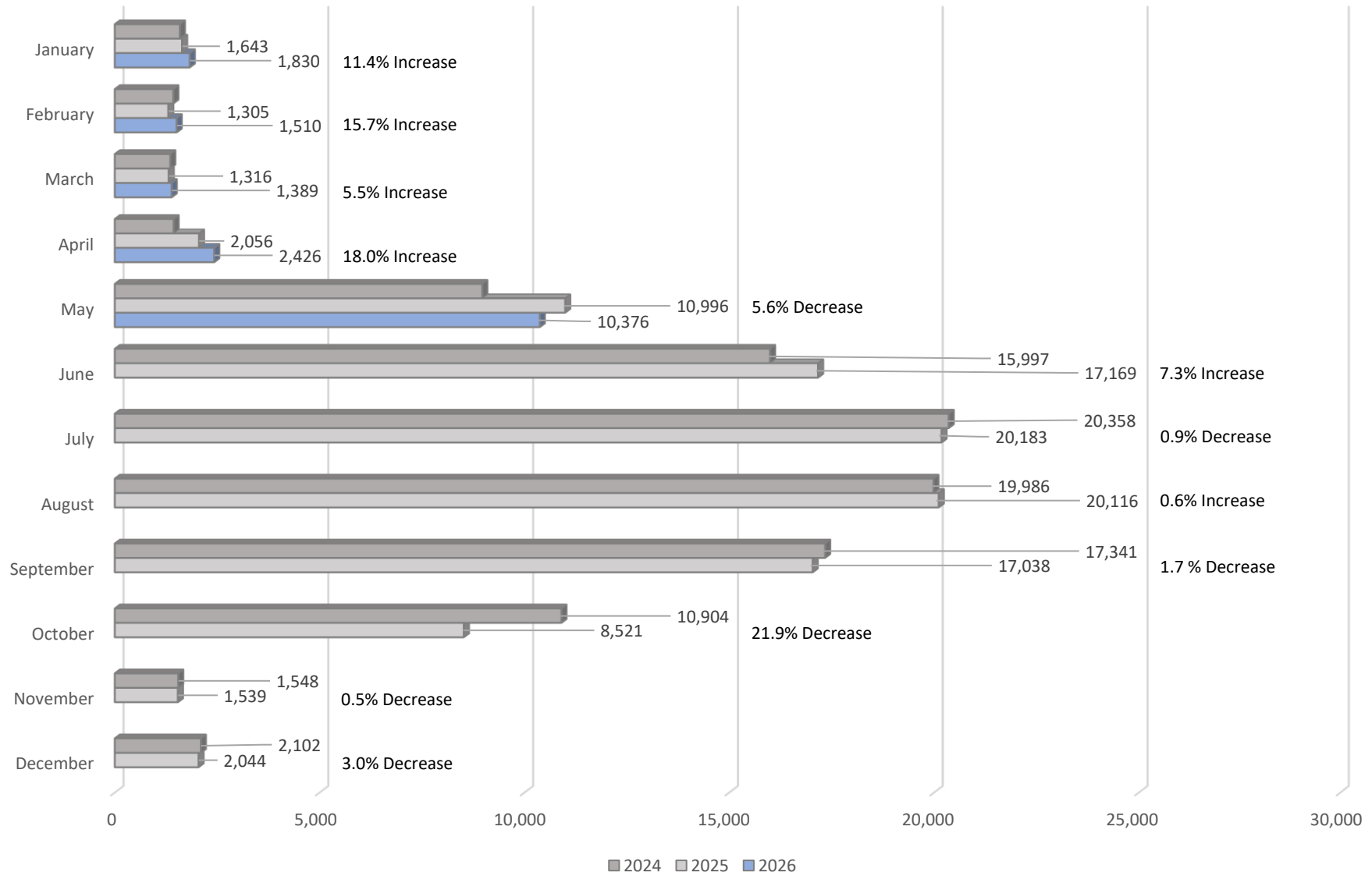




Northstar Water System Average SFR Monthly Consumption (Gallons)



Zone 4 Water System Average SFR Monthly Consumption (Gallons)





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Administrative Report

DATE: June 17, 2026
TO: Board of Directors
FROM: Julie Zangara, Human Resources & Administrative Manager/Secretary of the Board
SUBJECT: Administrative Report – For Information Only

BACKGROUND: The discussion section below provides information from the District's administrative department on current projects and activities that are not the subject of a separate report. The report is prepared to provide new information and recent progress only.

DISCUSSION: The Finance and Administration department has the following updates to report to the Board:

- **Reminder:** The Town of Truckee is hosting in-person Ethics training for Board members and staff on Thursday, July 16 from 1:00 PM – 3:00 PM. Please let SotB Zangara know if you would like to attend to meet your Ethics training requirement if you have not this year. The Town would like a head count prior to the training.
- **Reminder:** The 2026 Reno Aces Baseball Game has been scheduled for Friday, August 7 at 6:35 P.M. The District will be in a different area for this year's game.
- SotB Zangara attended a regional Board Secretary/Clerk luncheon.
- HRAM Zangara and GM Geary conducted interviews for the Administrative Specialist role. An offer was extended and subsequently accepted. The new Administrative Specialist starts with the District June 22, 2026. The current Administrative Specialist will remain with the District short-term to help assist with the transition and training.

ATTACHMENTS: None

DATE PREPARED: June 3, 2026

MEMORANDUM

To: BOARD OF DIRECTORS, NORTHSTAR COMMUNITY SERVICES DISTRICT
FROM: AUSTIN C. CHO
DATE: JUNE 17, 2026
RE: AMENDED GENERAL MANAGER’S EMPLOYMENT AGREEMENT.

Recommendation:

That the Board of Directors of the Northstar Community Services District (Board) consider and approve an Amended General Manager’s Employment Agreement with General Manager Michael Geary, extending his employment by a new term of June 13, 2026, to December 31, 2027, based upon the terms and conditions set forth in the Amended Agreement, attached hereto.

Discussion:

Mr. Geary has served as the General Manager for the District since January 1, 2025. The current General Manager’s Employment Agreement expires April 7, 2027. Under the proposed Amended Agreement, Mr. Geary would continue to be an at-will employee, serving at the pleasure of the Board. The proposed Amended Agreement would remove references to Mr. Geary’s initial term as Assistant General Manager and establish a new term, effective June 13, 2026, to December 31, 2027, with an option for renewal periods of one year or more thereafter. The proposed Amended Agreement would increase Mr. Geary’s monthly compensation from \$26,078.58 to \$27,383.00.

Calendar for NCS D 2026

JANUARY	FEBRUARY	MARCH
	<ul style="list-style-type: none"> • 1st & 2nd Quarter Financial Reporting • Ethics Training 	<ul style="list-style-type: none"> • File Form 700 by April 1 • FY 2025 Audit Report • Budget Draft 1 • WEF – Award of Bid
APRIL	MAY	JUNE
<ul style="list-style-type: none"> • Budget - Draft 2 • Harassment Training 	<ul style="list-style-type: none"> • Budget – Draft 3 • 3rd Quarter Financial Reporting • MUOC Annual Report • Election Services Resolution 	<ul style="list-style-type: none"> • Approve FY2025/2026 Budget • Resolutions for user fees on tax rolls • Reserve Schedule A & B • Resolution to place delinquent Water charges on the Tax Roll • June 3 - Ribbon Cutting Ceremony for Martis Valley Trail
JULY	AUGUST	SEPTEMBER
<ul style="list-style-type: none"> • Budget needs to be in place • Finance Training • ACES Game - TBD 		<ul style="list-style-type: none"> • 4th Quarter Financial Reporting • Establishment of Fee Schedules - NFD
OCTOBER	NOVEMBER	DECEMBER
	<ul style="list-style-type: none"> • 1st Quarter Financial Reporting • Measure U Annual Fiscal Report 	<ul style="list-style-type: none"> • Nomination of Board Officers for 2026 • FY 2025-26 external audit presentation • District Holiday Party – TBA

***Tentative**

NCSD Acronym Listing

Acronym	Definition
ACOE	Army Corps of Engineers
ACWA	Association of California Water Agencies
ADP	Additional Discretionary Payment
AMR	Automatic Meter Reading
AWWA	American Water Works Association
BMP	Best Management Practices
BMS	Business Management System
BPS	Booster Pump System
CalPERS	California Public Employees' Retirement System
CAMCO	Condominium Association Management Company
CEPPT	California Employers' Pension Prefunding Trust
CC&Rs	Covenants, Conditions and Restrictions
CEQA	California Environmental Quality Act
CFD	Community Facilities District (Mello-Roos)
CIP	Capital Improvement Plan
CMMS	Computerized Maintenance Management System
COLA	Cost of Living Adjustment
CSA	County Service Area
CSDA	California Special Districts Association
CPUC	California Public Utilities Commission
CWPP	Community Wildfire Protection Plan
CY	Current Year or Calendar Year
DE	District Engineer
DFA	Director of Finance & Administration
DIP	Debtor in Possession
EDU	Equivalent Dwelling Unit
EVA	Emergency Vehicle Access
EWP	East West Partners
FASB	Financial Accounting Standards Board
FOG	Fats, Oil, and Grease
FSE	Food Service Establishment
FY	Fiscal Year
FYE	Fiscal Year End
GAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GPM	Gallons per Minute
GWMP	Groundwater Management Plan
HHC	Highlands Hotel Company
HRA	Health Reimbursement Arrangement or Human Resources Administrator
HVR	Highlands View Road
IT	Information Technology
JPA	Joint Powers Authority
LAFCo	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
Lahontan	Lahontan Regional Water Quality Control Board

NCSD Acronym Listing

MCL	Maximum Contaminant Level
MOU	Memorandum of Understanding
MSR	Municipal Services Review
MVWS	Martis Valley Water System (aka ZONE 4)
NCSD	Northstar Community Services District
NWS	Northstar Water System
NEPA	National Environmental Policy Act
NLTRA	North Lake Tahoe Resort Association
NMMA	Northstar Mountain Master Association
NMP	Northstar Mountain Properties
NPOA	Northstar Property Owners Association
NTCA	North Tahoe Community Alliance
NTPUD	North Tahoe Public Utility District
O&M	Operations and Maintenance
OVPSD	Olympic Valley Public Service District
OPEB	Other Post-Employment Benefits
PCMP	Pension Cost management Policy
PCWA	Placer County Water Agency
PEPRA	Public Employees' Pension Reform Act
PERF	Public Employees' Retirement Fund
POUs	Public Owned Utilities
PRD	Permanent Road Division
RFP	Request for Proposal
RMA	Rate and Method of Apportionment
SAS	Statement on Auditing Standards
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus (Air Tanks)
SEP	Supplemental Environmental Project
SOW	Scope of Work
SSMP	Sewer System Management Plan
TCPUD	Tahoe City Public Utility District
TDPUD	Truckee Donner Public Utility District
TLC	Trimont Land Company
TOT	Transient Occupancy Tax
TROA	Truckee River Operating Agreement
TSD	Truckee Sanitary District
TTSA	Tahoe Truckee Sanitation Agency
TTSD	Tahoe Truckee Sierra Disposal
UOM	Utility Operations Manager
UAL	Unfunded Accrued Liability
VE	Value Engineering
VTM	Vesting Tentative Map
WEF	Wood Energy Facility
WTP	Water Treatment Plant
WUI	Wildland Urban Interface
ZONE4	PCWA nomenclature for Martis Camp, Schaffer's Mill, Lahontan, and adjacent communities

NCSD Acronym Listing
