

# Measure U Oversight Committee Report for Fiscal Year 2024



**N.C.S.D.**  
Northstar Community Services District  
900 Northstar Drive, Truckee, CA 96161  
P: 530.562.0747 • F: 530.562.1505 • [www.northstarcisd.org](http://www.northstarcisd.org)

The Measure U Oversight Committee consists of seven members representing the following stakeholder entities:

1. The Board of Directors of the Northstar Community Services District (“the District”);
2. Camco Truckee-managed property associations (“Camco”);
3. Mountainside property associations and their developer, Taylor Builders (“Mountainside”);
4. Northstar California Resort operated by Vail Resorts/Trimont Land Company (“Trimont”);
5. Northstar Property Owners Association (“NPOA”); and
6. Northstar Village Association and related Village property associations (“NVA”).

As a result of its diligence, including the Committee’s tour on October 17, 2023 of the work performed, the Committee’s review of the District’s report of Measure U expenditures for this fiscal year as provided on November 8, 2024, and the Committee’s discussion at its annual meeting on May 1, 2025, the Committee found that the Measure U tax revenues were spent consistent with the purpose of “providing wildfire prevention and mitigation actions for existing development and infrastructure within the Wildfire Prevention Zone, pursuant to the [Community Wildfire Protection Plan]” as stated in Measure U (Resolution No. 21-12 ¶ 10), that may include:

- investing more in early fire detection, emergency warning systems and fire-safe evacuation routes that would help ensure residents are notified quickly and can safely escape danger if a wildfire does occur; removing dry brush, dead trees, fuels, and other fire hazards;
- adding firebreaks where needed to help prevent or slow the spread of wildfire;
- providing matching funds to landowners for eligible fuels reduction compliance projects within fuel break areas;
- providing homeowners with easy and inexpensive disposal options for trimmings and green waste;
- updating the CWPP;
- investing in future green waste systems that reduce fire risks;
- investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire;
- improving inspection systems;
- expenses related to management of these types of programs; and
- providing for any incidental expenses related to the collection of the special tax and managing exemptions.

Moreover, consistent with the purpose of Measure U, revenues were expended to give prioritization to non-compliant areas within the 300-foot fuel break areas of the Wildfire Prevention Zone, including the providing of matching funds to landowners for fuels reduction compliance. And, the District managed all aspects of projects receiving Measure U funds, along matching funds from landowners. The landowner areas within the Wildfire Prevention Zone that were subjected to fuels reduction treatment with Measure U taxation and matching landowner

funds for Fiscal Year 2024 are shown in the map attached as Exhibit A.

In addition, as part of its oversight, the Committee recommends that the District's Board accept the District's Measure U Financial Summary for the 12 Months Ending June 30, 2024 (i.e., Fiscal Year 2024 or "FY24"), attached as Exhibit B. The Committee also notes that, while performing the audit for FY24, the District's auditor did not identify any deficiencies in internal control over financial reporting that the auditor consider to be material weaknesses in the District's accounting.

Finally, the Committee notes the status of its recommendations for the prior year as follows:

1. Direct the District's Forester to meet with the Committee annually before that fiscal year's Measure U activities to review the proposed fire suppression activities and make adjustments that take into account the Committee's recommendations, if any.

*Status:* The District's Forester is now scheduled to meet with the Committee annually, to review the proposed fire suppression activities for the upcoming fiscal year, and make adjustments that take into account the Committee's recommendations, during the Committee's meeting held every Spring.

2. Accept the District's Measure U Financial Summary for the 12 Months Ending June 30, 2024 (i.e., Fiscal Year 2023 or "FY23").

*Status:* The District's Board has accepted the District's Measure U Financial Summary for Fiscal Year 2023.

3. Direct the District to continue to use the reporting structure for its annual Measure U Financial Summary, going forward.

*Status:* The District has continued to use the same reporting structure, per Exhibit B.

4. Direct the District's to separately track Measure U-specific employee labor expenditures separately starting with the upcoming fiscal year (i.e., Fiscal Year 2025), and have those separately-tracked labor costs reflected in the District's Measure U expense reporting, instead of having its employee labor allocated as a percentage of revenue direct along with other fire suppression activities, as was done for Fiscal Year 2023.

*Status:* The District has agree to separately track Measure U-specific employee labor expenditures separately starting in Fiscal Year 2025.

5. Direct the District's auditor to provide an opinion to the Committee as to the annual Measure U Financial Summary prior to the Committee's presentation of its report to NCSD's Board.

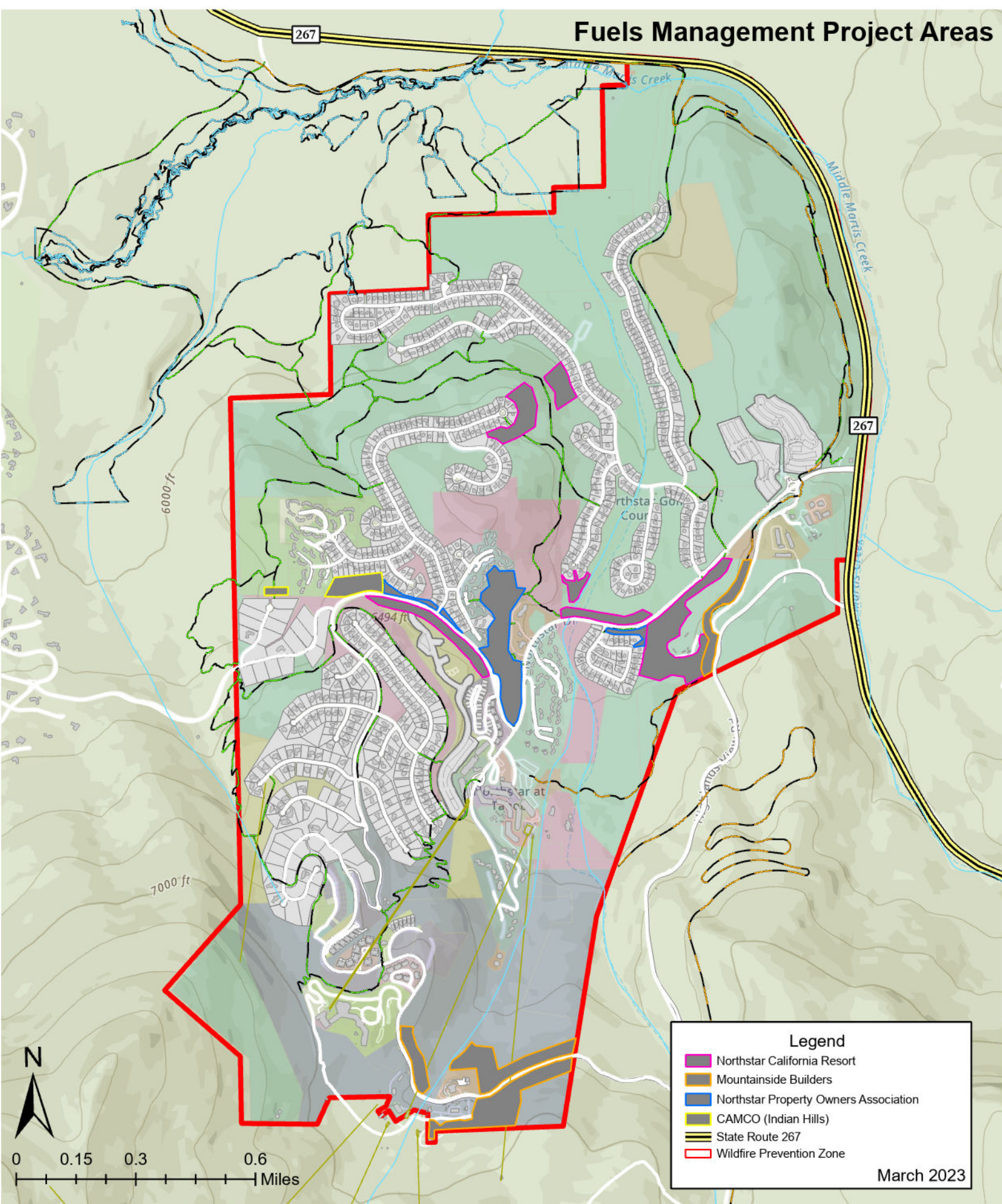
*Status:* The District's auditor has provided an opinion to the Committee as to the annual Measure U Financial Summary, opining that its financial reporting methodology is reasonable.

6. Direct the District to engage in a public bidding process, at least annually, for third-party contractors to perform Measure U fuel reduction activities that will be performed during the next fire season.

*Status:* The District has agreed to engage in a public bidding process for Measure U fuel reduction activities starting in Fiscal Year 2025.



# Fuels Management Project Areas



## 2023-24 Measure U

Trimont: 31.9 Acres  
Mountainside: 28.7 Acres  
NPOA: 17.0 Acres  
CAMCO: 4.5 Acres

# Measure U Financial Summary for the 12 Months Ending June 30, 2024



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The following summary is intended to provide a narrative overview and analysis of the financial activities surrounding the District's utilization of Measure U funding. To gain the greatest understanding, it should be read in conjunction with the Fuels Mgt\_Measure U\_Summary report and the reports that follow. Please be advised that, unless otherwise noted, all accompanying reports cover the same reporting period as shown in the header above.

## Measure U Revenue

R02 Non-operating Revenue totaling \$474,651 represents the gross amount of Measure U parcel tax collected by Placer County as requested by and on behalf of the District.

R04 Reimbursable & Grant Revenue in the amount of \$169,923 is comprised of \$162,319 in partner payments made to reimburse the District for the partner's share of forest fuels management work managed and paid for by the District and also includes \$7,604 in grant proceeds. A breakdown of these amounts can be viewed in the *Measure U Project Activity* report on Page 6 with a particular focus on the *Revenue – End Balance* column within the *Reimbursable & Grant Project Activity* section.

It should be noted that all partners properly paid the District for their respective share of the cost. You may remember that this approach was not followed in the prior fiscal year in which the District did not record *Revenue* or *Expense* for NPOA's share because the partner paid the vendor directly. As referenced in the prior year report, the practice of partners paying vendors directly for their portion of the cost sharing agreement will not continue into future years.

## Measure U Expense

Some expenses can be attributed specifically to Measure U related efforts (*Direct*) and others must be split (*Indirect*) between general forest fuels management efforts and those specific to Measure U. Given this understanding and the need to allocate a portion of those indirect costs to Measure U, an allocation method must be chosen. Because the classification (Measure U or General) of forest fuels management work to be accomplished is driven by the funding available to accomplish those tasks, the District has arrived at a revenue based allocation supported by a ratio of budgeted Non-Operating (Measure U) Revenue to Operating (exclusive of grant & reimbursable) Revenue when distributing indirect expenses. That proportion is calculated annually based on the District's adopted budget and is shown below.

Two main revenue sources determine the indirect expense allocation to Measure U			
Measure U Revenue	\$	479,900	73.1%
Operating Revenue		176,880	26.9%
	\$	656,780	



When looking at the *Fuels Mgt\_Measure U\_Summary* report that follows, the expenses of *E02 Salaries & Wages*, *E03 Benefits & Deductions*, *E05 Utilities*, *E07 Repairs & Maintenance*, and *E10 Intradistrict Allocations* are allocated to Measure U based on the method described above. The expenses of *E04 Outside Services* and *E11 Reimbursable & Grant Expense* are reported as direct Measure U costs, and *E06 General Supplies* and *E08 Other Operating Expenses* recognize portions of expenses that are both *Direct* and *Indirect*.

*Let it be noted that the above-described reporting approach will continue until FY2024-25 at which time Fuels Management staff will begin recording hours worked specific to Measure U vs. non-Measure U activity and a secondary allocation based on that ratio will be utilized to allocate both E02 Salaries & Wages and E03 Benefits & Deductions to Measure U.*

*E02 Salaries & Wages* and *E03 Benefits & Deductions* totaling \$235,620 represents the allocated portion of overall Fuels Management staffing expense.

*E04 Outside Services* is representative of the District's portion of the cost-sharing agreements, operating projects, and any other *Direct* Measure U expense. A breakdown of this \$207,501 amount can be viewed in the *Outside Services Detail* report on the following page. This report also shows (for informational purposes) the partner share amounts of cost-sharing agreements and any grant expense only to better represent the overall cost of specific tasks and are not included in the report total.

The \$207,319 District portion of the cost-sharing agreements and other project-related activity can also be seen in the *Measure U Project Activity* report on Page 6 within the *Operating Project Activity* section with the difference of \$182 being detailed by the previously mentioned *Outside Services Detail* report which follows this summary.

*E05 Utilities* through *E10 Intradistrict Allocations*. Because of the nature of expenses within these expense groupings, each recognizes *Direct* expenses, when possible, and/or an allocated portion of *Indirect* expenses according to the delineation shown at the beginning of this section and is further clarified within the *Revenue and Expense Descriptions* shown on the last page of this report.

*E11 Reimbursable & Grant Expense* totaling \$169,923 is comprised of \$162,319 associated with expense the District incurred when facilitating the partner's share of forest fuels management work managed by the District and \$7,604 in expense associated with grant funded projects, specifically a contribution to the *Green Waste Curbside Pickup Program*. A breakdown of these amounts can be viewed in the *Measure U Project Activity* report on Page 6 with a particular focus on the *Expense – End Balance* column within the *Reimbursable & Grant Project Activity* section.

## **Revenue vs Expense**

When comparing *Revenue* to *Expense*, Measure U Expense exceeds Measure U Revenue by \$85,169. This variance has come about due to more Measure U work being done than the Measure U funds alone would allow. Ultimately, this means that a portion of Fuels Management Operating Revenue was used to supplement Measure U activities.

# General Ledger

## Fuels Mgt\_Measure U\_Summary

User: greg  
Printed: 9/22/2024 5:45:07 PM  
Period 10 - 12  
Fiscal Year 2024



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Sort Level	Description	Budget	End Bal	Variance
<b>620</b>	<b>Fuels Management Operations</b>			
<b>Revenue</b>	<b>Revenue</b>			
R02	Non-operating Revenue	0.00	-474,650.88	474,650.88
R04	Reimbursable & Grant Revenue	0.00	-169,922.50	169,922.50
<b>Revenue</b>	<b>Revenue</b>	<b>0.00</b>	<b>-644,573.38</b>	<b>644,573.38</b>
<b>Expense</b>	<b>Expense</b>			
E02	Salaries & Wages	0.00	163,817.88	-163,817.88
E03	Benefits & Deductions	0.00	71,802.61	-71,802.61
E04	Outside Services	0.00	207,500.58	-207,500.58
E05	Utilities	0.00	1,716.05	-1,716.05
E06	General Supplies	0.00	3,212.00	-3,212.00
E07	Repairs & Maintenance	0.00	2,880.60	-2,880.60
E08	Other Operating Expenses	0.00	6,055.62	-6,055.62
E10	Intradistrict Allocations	0.00	102,834.59	-102,834.59
E11	Reimbursable & Grant Expense	0.00	169,922.50	-169,922.50
<b>Expense</b>	<b>Expense</b>	<b>0.00</b>	<b>729,742.43</b>	<b>-729,742.43</b>
<b>620</b>	<b>Fuels Management Operations</b>	<b>0.00</b>	<b>85,169.05</b>	<b>-85,169.05</b>

# Outside Services Detail

<b>CAMCO</b>	<b>\$ 8,775.00</b>
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Scope of work included both mechanical and non-mechanical treatments. 75-90 foot basal area was established by hand crew cutting all hazard trees and green trees up to 20" DBH (Diameter Breast Height) where necessary for proper canopy spacing. All conifers were limbed 6-15 feet off the ground. The stems of trees were cut into wood rounds and hauled off site or left as a contour for erosion control. 1-3 contours were established per acre. The remaining biomass from cutting trees was either chipped and broadcast on-site or chipped into trucks and hauled away for disposal. Snags that did not present a threat were retained for animal habitat where possible. Hazardous understory fuels including brush and downed woody material were masticated completely or broken down into less contiguous features. A hazardous fuels buffer, up to 300 feet, was established in CAMCO common area backing up to Indian Hills Condominium units and single-family homes. A 150-foot buffer was established along Big Springs Drive - a primary evacuation route for the District.

	<u>Polygon 1 *</u>	<u>Polygon 2 *</u>	<u>Totals</u>
Acres Treated	0.76	3.74	4.50
Treatment Cost	\$ 2,964	\$ 14,586	\$ 17,550
Avg. Cost per Acre	\$ 3,900	\$ 3,900	\$ 3,900
Measure U (District Share)			\$ 8,775.00
Cost-share Agreement (Partner Share)			8,775.00
			\$ 17,550.00

<b>Mountainside CA LLC</b>	<b>\$ 55,575.00</b>
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Heavy equipment could not be used in Polygons 2, 3, and 4 due to 35% slopes or greater within the project areas. Hand crews were instructed to cut and stack material into burn piles. The cutting prescription included limbing branches 6-15 feet off the ground mitigating hazardous brush and downed woody material directly under tree canopies and reducing the fir to pine ratio by targeting any fir that was 12" or less in DBH (Diameter Breast Height) as well as removing larger hazards including dead, dying, or diseased trees up to 20" DBH. A 150-foot fuels buffer was established along Ridgeline Road and Highlands View Road - both essential evacuation routes for the District. In total, 204 burn piles were built. The Fuels Management Department is currently working with Placer County Air Pollution Control District to apply for a permit to burn these piles with assistance from CAL FIRE over the course of the 2024-25 winter season.

	<u>Polygon 1 *</u>	<u>Polygon 2 *</u>	<u>Polygon 3 *</u>	<u>Polygon 4 *</u>	<u>Totals</u>
Acres Treated	4.59	9.32	11.11	3.48	28.50
Treatment Cost	\$ 17,901	\$ 36,348	\$ 43,329	\$ 13,572	\$ 111,150
Avg. Cost per Acre	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
Measure U (District Share)					\$ 55,575.00
Cost-share Agreement (Partner Share)					55,575.00
					\$ 111,150.00

<b>Northstar Property Owners Association</b>	<b>\$ 36,992.00</b>
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Scope of work included both mechanical and non-mechanical treatments. 75-90 foot basal area was established by hand crew cutting all hazard trees and green trees up to 20" DBH (Diameter Breast Height) where necessary for proper canopy spacing. All conifers were limbed 6'-15' off the ground. The stems of trees were cut into wood rounds and hauled off site or left as a contour for erosion control. 1-3 contours were established per acre. The remaining biomass from cutting trees was either chipped and broadcast on-site or chipped into trucks and hauled away for disposal. Snags that did not present a threat were retained for animal habitat where possible. Hazardous understory fuels including brush and downed woody material were masticated completely or broken down into less contiguous features. A hazardous fuels buffer, up to 300-foot, was established in NPOA common area backing up to Gold Bend Condominium units and Beaver Pond single-family homes. A 150-foot fuels buffer was established along Big Springs Drive and Northstar Drive - both primary evacuation routes for the District.

	<u>Polygon 1 *</u>	<u>Polygon 2 *</u>	<u>Polygon 3 *</u>	<u>Totals</u>
Acres Treated	1.40	16.42	1.15	18.97
Treatment Cost	\$ 5,460	\$ 64,038	\$ 4,485	\$ 73,983
Avg. Cost per Acre	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
Measure U (District Share)				\$ 36,992.00
Cost-share Agreement (Partner Share) *				36,992.00
				\$ 73,984.00

<b>Trimont</b>	<b>\$ 60,977.00</b>
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Scope of work included both mechanical and non-mechanical treatments. 75-90 foot basal area was established by hand crew cutting all hazard trees and green trees up to 20" DBH (Diameter Breast Height) where necessary for proper canopy spacing. All conifers were limbed 6'-15' off the ground. The stems of trees were cut into wood rounds and hauled off site or left as a contour for erosion control. 1-3 contours were established per acre. The remaining biomass from cutting trees was either chipped and broadcast on-site or chipped into trucks and hauled away for disposal. Snags that did not present a threat were retained for animal habitat where possible. Hazardous understory fuels including brush and downed woody material were masticated completely or broken down into less contiguous features. A hazardous fuels buffer, up to 300-foot, was established in Trimont common area backing up to single-family homes on Beaver Pond, Wolf Tree, Martis Landing, and Basque. A 150-foot fuels buffer was established along Big Springs Drive and Northstar Drive - both primary evacuation routes for the District.

	<u>Polygon 1 *</u>	<u>Polygon 2 *</u>	<u>Polygon 3 *</u>	<u>Polygon 4 *</u>	<u>Polygon 5 *</u>	<u>Polygon 6 *</u>	<u>Totals</u>
<b>Acres Treated</b>	5.03	3.00	5.11	1.02	3.08	14.03	31.27
<b>Treatment Cost</b>	\$ 19,617	\$ 11,700	\$ 19,929	\$ 3,978	\$ 12,012	\$ 54,717	\$ 121,953
<b>Avg. Cost per Acre</b>	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
<b>Measure U (District Share)</b>							\$ 60,977.00
<b>Cost-share Agreement (Partner Share)</b>							60,977.00
							\$ 121,954.00

<b>Green Waste Curbside Pickup Program</b>	<b>\$ 45,000.00</b>
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	<u>Pickup 01</u>	<u>Pickup 02</u>	<u>Pickup 03</u>	<u>Pickup 04</u>	<u>Pickup 05</u>	<u>Total</u>
<b>Material Collected (Yd<sup>3</sup>)</b>	147.00	100.00	119.00	227.00	109.00	702.00
<b>Total Cost</b>						
Dump Disposal Costs	\$ 2,155.00	\$ 1,500.00	\$ 1,785.00	\$ 3,405.00	\$ 1,627.50	\$ 10,472.50
Labor & Equipment Costs	9,560.00	6,040.00	7,550.00	12,729.00	6,252.00	42,131.00
	\$ 11,715.00	\$ 7,540.00	\$ 9,335.00	\$ 16,134.00	\$ 7,879.50	\$ 52,603.50
<b>Funding Breakdown</b>						
Measure U	\$ 11,715.00	\$ 7,540.00	\$ 9,335.00	\$ 16,134.00	\$ 276.00	\$ 45,000.00
CAL Fire Grant	-	-	-	-	7,603.50	7,603.50
	\$ 11,715.00	\$ 7,540.00	\$ 9,335.00	\$ 16,134.00	\$ 7,879.50	\$ 52,603.50

<b>Other expense</b>	<b>\$ 181.58</b>
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**Confidential Archaeological records per CEQA requirements (Measure U and CalFire Grant)**

One-half of the \$363.15 cost for copies of Confidential Government Records including Archaeological Site Location Maps and associated Archaeological Site Record Forms.

Outside Services - Measure U Specific 181.58

<b>Total E04: Outside Services</b>	<b>\$ 207,500.58</b>
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# Measure U Project Activity

for the 12 Months Ending June 30, 2024

Project Number	Project Description	Revenue		Expense			Status
		Budget	End Balance	Budget	End Balance	Variance	C = Completed CXL = Cancelled P = Postponed

## Operating Project Activity *(Projects other than Reimbursable & Grant Projects)*

Fund 620 - Fuels Mgt Operations												
O24-001	CAMCO Cost Share_NCSD	\$	-	\$	-	\$	8,775	\$	8,775	\$	-	C
O24-002	Mountainside Cost Share_NCSD		-		-		55,575		55,575		-	C
O24-003	NPOA Cost Share_NCSD		-		-		36,992		36,992		-	C
O24-004	Trimont Cost Share_NCSD		-		-		60,977		60,977		-	C
O24-006	Curbside Green Waste Pickup		-		-		45,000		45,000		-	C
Total Fund 620		\$	-	\$	-	\$	207,319	\$	207,319	\$	-	
Total Operating Project Activity		\$	-	\$	-	\$	207,319	\$	207,319	\$	-	

## Reimbursable & Grant Project Activity

R24-001	CAMCO Cost Share_Owner		8,775		(8,775)		8,775		8,775		-	C
R24-002	Mountainside Cost Share_Owner		55,575		(55,575)		55,575		55,575		-	C
R24-003	NPOA Cost Share_Owner		36,992		(36,992)		36,992		36,992		-	C
R24-004	Trimont Cost Share_Owner		60,977		(60,977)		60,977		60,977		-	C
	<b>Total Reimbursable Projects</b>	\$	162,319	\$	(162,319)	\$	162,319	\$	162,319	\$	-	
G24-001	23 NEU Phase II_CalFire CCI		-		(7,604)		-		7,604		(7,604)	C
	<b>Total Grant Funded Projects</b>		-		(7,604)		-		7,604		(7,604)	
	<b>Total Grant Funded &amp; Reimbursable Projects</b>	\$	162,319	\$	(169,923)	\$	162,319	\$	169,923	\$	(7,604)	

## Summary

<b>Non-Capital (Operating) Projects</b>	\$	-	\$	-	\$	207,319	\$	207,319	\$	-
<b>Reimbursable Projects</b>		162,319		(169,923)		162,319		169,923		(7,604)
<b>Total</b>	\$	162,319	\$	(169,923)	\$	369,638	\$	377,242	\$	(7,604)

# General Ledger Revenue and Expense Descriptions

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## Measure U Revenue

Non-operating Revenue is comprised solely of the Measure U Parcel Tax. Parcel taxes are calculated by the District based on an annual escalator and submitted to Placer County to be collected on the tax rolls.

Reimbursable & Grant Revenue is comprised of the partner (Trimont, Northstar Property Owners Association, Mountainside California, and CAMCO) portion of Reimbursable cost-sharing agreements and any Grant related activity specific to Measure U goals. Absent any timing differences, it will be fully offset Measure U Reimbursable & Grant Expense and can be further analyzed through the attached *Measure U Project Reporting* sheet.

## Measure U Expense

Salaries and Wages\* is an allocation of Fuels Management employee pay including the use of leaves

Benefits and Deductions\* includes an allocation of employee related expenses outside of labor costs including payroll taxes, health insurance, and retirement costs.

Outside Services is mostly comprised of “boots on the ground” fuels reduction work which includes the cost of contracting with private third-party contractors licensed in the State of California who are selected through a competitive RFP process that evaluates cost, experience, qualifications, and schedule availability. Some of this work may be captured as an Operating Project and represented on the Measure U Project Activity report (in addition to the Outside Services Detail report). To a lesser extent, this grouping may also include other outside services such as legal fees, once again, directly applicable to Measure U activities.

Utilities\* is an allocation of the overall costs associated with the monthly Mobile Connectivity activity of the Fuels Management department.

General Supplies includes the general supply needs of staff including such things as Uniforms, Operating Supplies, Tools, and Fuel. It is comprised of both the direct and indirect costs with the total being a combination of an allocation\* from Fuels Management and any direct Measure U expenses.

Repairs & Maintenance\* is an allocated cost of the maintenance activities required to keep Fuels Management vehicles and equipment in proper working order.

Other Operating Expenses includes the costs associated with expenses such as leases, advertising, travel, education, and computer hardware/software. It is comprised of both direct and indirect costs with the total being a combination of an allocation\* from Fuels Management and any direct Measure U expenses.

Intradistrict Allocations\* is an allocated cost of the administrative overhead required to support Forest Fuels Management efforts including things such as general management, payroll, accounts payable, and human resources functions.

Reimbursable & Grant Expense is limited to the partner (Trimont, Northstar Property Owners Association, Mountainside California, and CAMCO) portion of Reimbursable cost-sharing agreements and any Grant related activity specific to Measure U goals. Absent any timing differences, it will be fully offset Measure U Reimbursable & Grant Revenue and can be further analyzed through the attached *Measure U Project Reporting* sheet.

\* Allocations are based on the ratio of Measure U Parcel Tax revenue to the Operating Revenue received from the Enterprise Funds of Water, Sewer, and Solid Waste for their share of the cost associated with the Forest Fuels Management program.



# Appendix A: FY2024 Measure U Fuels Reduction Treatment Areas

