



Staff report for meeting date 8/17/2023

Prepared by Secretary/Treasurer Rae Bell Arbogast– *disclaimer: any opinions expressed in this document belong to the author and do not represent the official stance of the district.*

Agenda item 4. a) Correspondence since last meeting

Incoming:

Outgoing: Fiscal year 22-23 financial data back-up documentation shipped to Independent Auditors Boden, Klein and Sneesby.

Email topics (in & out): 1. With Downieville FPD and NORCAL EMS regarding ambulance inspection and personnel certifications. 2. With Sierra County Firesafe counsel and multiple residents regarding interested persons in Pike and Alleghany for vegetation removal planning grants. 3. With Mike Vukas of USDA rural development re possible assistance with the purchase of a water tender. 4. Matt Wallen with CALFIRE for payment on the Killman fire in NSJ. 5. With Sierra County FPD#1 re: new radio channel requirements 5. With Pike Community Support Foundation and planning committee members re: alternatives analysis for the Pike City Firehouse 6. With Blain Boden and Denise Ruane re: how donations are booked. 7. With Vicky Tenney, BOD and Chiefs re: weedwhacking at Station 1 in Alleghany. 8. With Downieville FPD re new image trend program (for entering medical runs). 9. Monthly list of runs received from Joyce White 10. Follow-up with Forest Service regarding mutual aid agreement.

Consent Calendar Note: Added item “d” this month. I finally created a new FUNDS tracking sheet. This has been on “the list” for over three years now! It took about four hours to create the new workbook and update it. (Final tax disbursement for FY22-23 arrived in August making it possible to finish out the year). The excel workbook has a separate sheet for each reserve account with a summary sheet that is linked to each individual sheet. With the exception of the Streetlight worksheet, the others are all formatted the same. Only individual sheets that had changes in FY 22-23 are included in the PDF file. I also included a copy of the final sheet for FY 21-22 in the meeting packet for beginning balance verification and comparison. Moving forward I will do a “save as” for each fiscal year, creating a new set of sheets for each year. Please look it over, ideas for improvement welcome.

Agenda item 5. b) 5 Board member/Staff reports

- I had a telephone meeting with USDA Rural Development rep. Mike Vukas on July 20th to talk about possible assistance with the purchase of a water tender. The big catch-22 is that he can provide up to 75% funding with a cap of \$50,000 per year, but it is on a reimbursement basis AND there is no way to get pre-approval for funding. He said that he funds these types of purchases all the time and sees no reason why our application would be turned down, but of course he can't guarantee anything. He suggested that once we find a water tender that we want, we immediately apply, he suggested pre-filling out two of the application forms in advance, so that they are ready to go when/if the board approves applying.
- Status of Director's Handbook. Another draft is included on the August meeting webpage, still not ready for adoption. If anyone wants a hard copy please let me know.

Agenda item 5. b) 7 Firehouse Projects and ADA compliance

- Status of Alternatives Analysis for Pike City Firehouse.

Agenda item 5. b) 8 Pending Grants

- ❖ Nothing actively pending at this time.

Agenda item 6. b) 1 Proposed bookkeeping changes

- Suggestion 1: Combine all telephone expenses under line item 6172.1 Telephone. If this is done the two subaccounts for each fire dept. would no longer be used effective this fiscal year

(July 1st). With the special government billing that we have the only way to get the billing detail is to go to a website that is not user-friendly. I have just been splitting it 50/50 each month between the two depts. Unlike the other utilities, where the data tracking each location separately might come in handy in the future, I don't see this being the case with the phones. (There is no specific Policy about this, but the budget worksheets would be modified accordingly).

- Suggestion 2: Cease trying to track mutual aid income and the related payroll expenses by department. The word "trying" is used here, because it isn't as clear-cut as one would think. While it is possible to create sub accounts for the firefighter's hourly pay, quickbooks will not pro-rate the payroll taxes accordingly. (At least, I have not been able to find a way to get it to do this and I have consulted with intuit and others about this over the years). It can be done manually as it has in the past, but this creates extra work. On the income side: the stand-by assignments last year had a mixed crew with a vehicle from one dept. After paying the firefighters the only "net gain" was from the vehicle use. (Not a clear-cut way to divide the revenue with mixed crews). Considering the reserve fund policy change adopted in March eliminating the need to track mutual aid revenue by department, there is no need to track the income and related payroll expenses that way either. This will simplify the bookkeeping considerably (save time). If approved, this also would go into effect this fiscal year 7/1/2023. (No specific Policy update would be needed to adopt this change, but the budget worksheets would be updated accordingly.)

Agenda item 6. b) 2 Propose monthly administrative fee be charged to streetlight fund

- While the streetlight fund is charged a fair portion of the County tax distribution fee, to-date the district has not charged anything for administering the streetlights. Streetlight administrative tasks include paying the monthly bills, budgeting, and tracking the accumulated streetlight fund. I suggest that the district charge \$20 per month which would offset the \$200 per month currently paid for district administration out of the General Fire Fund. (\$20 represents 10% of the \$200 per month currently budgeted for district admin.) In other words: at \$20 per month, \$240 per year would be transferred from the Streetlight Fund to the General Fire Fund for administration of the streetlights. If approved by the board this would go into effect on July 1, 2023. Policy #4000 Streetlights would be updated accordingly.

Correction to the June 13, 2023 staff report.

In my commentary on the Pike Community Support Foundation's Nov. 2022 newsletter last June, I quoted the following: *"At the time of District Formation Pike's Tax rate area generated 68% of local property tax revenue while Alleghany's Tax rate area generated 15%"* I stated that: "These numbers are correct but taken out of context."

As it turns out, the statement quoted above is not correct. This was explained in the second version of the draft Director's handbook that was distributed the day before the June meeting, but I wanted to include it here as well.

The 15% figure above represents only Alleghany proper (ACWD tax rate area 052-001) whereas the 68% figure represents tax rate area 052-000 which includes Pike but is much larger than the residential area of Pike alone. In fact, it stretches all the way to the eastern boundary of the district and includes Forest City. It is easy to get confused looking at the District's Formation documents. The bottom line though, is that it really doesn't matter where the tax revenue is generated.

6/14/2023 Email From Van Maddox

Attached is the certified and recorded LAFCO document creating the tax shift. Page 9 of the pdf shows that Pike is in area 0 on the map. It stretches from the southern border of the county all the way to Milton Reservoir. Alleghany Water is area 1 on the map in the middle of tax rate area 0.

I asked the Assessor to look at area 0 on the map and see how the taxable values are spread across the tax rate area 052-000. Pike encompasses most of the residential structures, but the rest of the area has large and small mining claims, also Sierra Pacific owns a lot of parcels all throughout tax rate 052-000, (on the map area 0). Forest City is also part of this area. As far as taxable property both secured and unsecured the values in tax rate 052-000 (shown on the map as 0) is spread evenly across the tax rate area. Meaning as much is up around Alleghany's end of the district as down in Pike.

Pending items not addressed on this month's agenda:

(Staff needs more time to work on them before presenting to the board, more info needed, or conditions not right to proceed)

- Water Tender Upgrade
- MOU with non-profits (name changes) We are waiting on documentation from the AVFD non-profit corporation.
- Signage for firehouses (Need signs with updated department names and updated district logo)
- **Repair to west wall of Station 1 in Alleghany. The metal siding was purchased last April, arrived last summer and is sitting in the County Yard.**
- Proposed changes to Ordinance #1 discussed in Feb. 2023 – Larry Allen found additional code that would allow us to bill for environmental spills & clean-up. More legal research is needed before a new draft will be ready for the first reading.
- ISO survey done in 2019 ~ I have not been able to get a copy of our survey docs from 2019. Every time that I contact them, they tell me to create a user account on their website, which I do, and get a message that a confirmation email will be generated but it never happens. I have contacted the person who did the survey and he said that I am not the only one having problems and that he would get back to me, but he never has. **The ISO survey will be due again next year.** It is a very involved process that I spent well over 40 hours on last time, but we did manage to get a better ISO rating for the district as a result of the work.
- Free attorney consult: I was authorized a long time ago, to inquire about the borrowing limits for CSD's to see if there is any additional information (legal precedence) besides the code but haven't done it.
- Additional Siren for Alleghany, a considerable amount of time was spent on this in conjunction with Sierra County OES and district staff (we had to get two quotes, provide information for the historical building inventory paperwork and did some sound tests). The original idea was to apply via the Homeland Security Grant Program, but for some reason Sierra County OES changed their mind about it.
- Reminder: Need to update all policies that mention the "General Fund" and change it to "General Fire Fund" per June 15, 2023 board decision. Also need to update bylaws and other policies changed on the same date. All updated versions need to be posted on the district website.