

Pliocene Ridge Community Services District
Serving the Communities of Allegheny, Forest City and Pike City
Website: plioceneridge.org email: plioceneridge@gmail.com

MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday June 27, 2025, 6:30 pm Location: Pike City Firehouse & phone conference

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE

Board members present: Chris King, Oregon Burns Tenney IV , & Chris Mills

Board members absent: Donna Williamson & Pam Davis

Also in attendance: District Chief Jim Buckbee, & Assistant Chief Ned Cusato

Public: Vicky Tenney, & Denise Ruane. District manager Rae Bell Arbogast attended via conference call.

Genesis Devine took minutes

The meeting was called to order at 18:34

Action items:

a) Appoint President

Donna Williamson is willing to take presidency if necessary

Motion to appoint Donna Williamson to president was made by Director Tenney & seconded by Director King. Ayes: King, Tenney, & Mills. Noes- none. Absent: Davis & Williamson. Motion carried.

b) Appoint Vice President

Chris Mills appointed to Vice President

Motion to appoint Chris Mills to vice president was made by Director Tenney & seconded by Director King. Ayes: King, Tenney, & Mills. Noes- none. Absent: Davis & Williamson. Motion carried.

2. CONSENT CALENDAR

a) Approval of Agenda

b) Approve Minutes for regular meeting held May 20, 2025

c) Ratify Treasurer's report & bill payments for May 2025

A motion to approve the consent calendar was made by Director King & seconded by Director Tenney. Ayes: King, Tenney, & Mills. Noes- none Absent- Davis & Williamson. Motion carried.

3. PUBLIC COMMENT: The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote, or unanimously if less than 2/3 are present.

Vicky Tenney expressed her gratitude for the new A/C system that has been installed at Pike Fire.

Denise Ruane asked what was the issue with form 941. Rae Bell reports that we switched from paying taxes from annual to quarterly so tax liability was not calculated correctly. It was showing as unpaid but we were able to manually override with assistance from tech support. Other forms needed to be manually adjusted as well, but all are now correct. Error should not repeat in future.

4. INFORMATION/DISCUSSION ITEMS, STAFF &/OR COMMITTEE REPORTS

a) Correspondence since last meeting – Donna Williamson's oath papers were sent to the Sierra County Clerk Recorder office. County sent re: permit variance requirements (Jim will elaborate)

b) Committee/Member/Business Reports:

1. District Chief's report

- a. Jim Buckbee reports it was a busy month. We have had 1 medical and 5 fire calls. Jim met with the building inspector and building permits were finalized for Allegheny & Pike. He was also able to file permits for the new building but forms were sent back due to some confusing language on the forms. Jim to follow up for clarification and continue working on this.**

We have pumped 20,000+ gallons of water on fires. We spent 11.5 hours on the Oak fire & 6hrs on the Serendipity fire which we can/ will be submitting for reimbursement.

We received a call for a man on fire in the forest, which turned out to be an automated call. There was a huge, multiagency response but it turned out to be a false alarm due to his iphone SOS.

There was an additional call for smoke from the Saddleback lookout. The response included 8 people and 2 engines and a watertender from the Forest Service. The fire turned out to be an illegal burn outside of the Pliocene Ridge area.

Stage 1 fire restrictions to go into effect Monday.

There will be a fireman's muster on 4th of July in Downieville. The 3 man team will be Chris King, Ryan McCoy, and Ethan Esch.

Joint training with local agencies at Bullards Bar work station was a huge success

2. Assistant Chiefs' reports

a. Ned Cusato reports nothing additional to add

3. Alleghany Fire Department Auxiliary

a. No report

4. Pike Community Support Foundation

a. Chris Mills reports that the foundation is officially closed

b. Denise Ruaene reports that Jim Buckbee has been given the closing check of all remaining funds

c. Jim took picture of the check and is sending to Rae Bell

5. Board Member/Staff Reports ~

a. Rae Bell provided a report in writing

6. Firewise Communities –

a. No report

7. Firehouse Projects & ADA Compliance ~ Both Departments-

a. Allegheny Firehouse Station 1: Ned Cusato reports that he spoke to ABC Supply. Supplies are shipping to them next week and then coming to us. 1.5- 2 weeks metal should arrive. Remaining materials will be organized/ removed by Chris King & Oregon Tenney.

b. Pike City Firehouse: Jim Buckbee reports that he met with the building inspector & he took pics of a/c etc. The building inspector informed him that no engineering plan would be necessary for an ADA compliant bathroom prior to beginning this project but will need to document progress and adherence to all ADA regulations.

c. Pike City Firehouse: Jim is hopeful that we will be able to move forward with the new shed to house watertender in August-September. Jim & Brandon are working with Sierra County to change our current zoning from "forest" to "public service". Brandon will be working on changing specific language for ease of future planning.

8. Pending Grants – None at this time. Stokes basket as been received & is mounted on 6740

9.

5. DISCUSSION and POSSIBLE ACTION ITEMS:

a) Unfinished business:

1. None

b) New business:

1. Fiscal Year 25-26 Preliminary Budget adoption

a. Chris King brought concerns regarding the proposed training budget being small in comparison to what was used last year. Jim reports that we typically receive reimbursement through the insurance company so a smaller budget might be sufficient. Rae Bell suggests

that we possibly increase the budget in September for final budget approval. Rae Bell also explained that the budget categories have changed slightly which may also explain some of the previous budget

- b. **Motion to approve preliminary budget was made by Director King & seconded by Director Tenney. Ayes: Mills, King, & Tenney noes: none, absent: Davis & Williamson. Motion carries.**
2. Resolution # 25-099 for FEPP agreement (Gov. surplus property loan program)
 - a. **Jim Buckbee explains that this agreement is not currency needed but leaves the door open to apply for future needs**
 - b. **Motion to approve was made by Director King & seconded by Director Tenney. Ayes: Mills, King, & Tenney noes: none, absent: Davis & Williamson. Motion carries.**
 - c. Authorize staff to accept transfer of lease for radio repeater space at Firm Academy from USFS to PRCSD per the conditions in place: \$1 per year.
 - d. **Jim Buckbee explained that the intention was to transfer to us from the Forest Service but that will not be as feasible as previously thought. The Forest Service will continue to hold the lease but will remove their equipment. Our equipment will remain as is.**
 - e. **The Pike repeater has been replaced and is working well. To combat the temperature in the room where the repeater is located, Jim would like to put an exhaust fan for ventilation or install a fan for temp control. Jim will look into this and report back.**
 3. Accept Fiscal Year 24-25 Donations from the Pike Community Support Foundation
 - a. **Motion was made by Director King & seconded by Director Tenney. Ayes: Mills, King, & Tenney noes: none, absent: Davis & Williamson. Motion carries.**

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday August 19, 2025 in Alleghany. Agenda items:

7. ADJOURNMENT 19:06



Upon request, agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to District Secretary, 100 Pike City Rd, Pike CA 95960 or plioceneridge@gmail.com specifying your disability and the format in which you would like to receive this agenda and future agendas. SEND AN EMAIL TO plioceneridge@gmail.com to be added to the email list for meeting notices.

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Website: plioceneridge.org email: plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday June 27, 2025, 6:30 pm Location: Pike City Firehouse
For phone Conference dial 978-990-5144 Access code 6919768#

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE

Action item: Appoint President and Vice President

2. CONSENT CALENDAR

a) Approval of Agenda b) Approve Minutes for regular meeting held May 20, 2025 c) Ratify Treasurer's report & bill payments for May 2025

3. PUBLIC COMMENT: The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote, or unanimously if less than 2/3 are present.

4. INFORMATION/DISCUSSION ITEMS, STAFF &/OR COMMITTEE REPORTS

- a) Correspondence since last meeting –
- b) Committee/Member/Business Reports:
 - 1. District Chief's report
 - 2. Assistant Chiefs' reports
 - 3. Alleghany Fire Department Auxiliary
 - 4. Pike Community Support Foundation
 - 5. Board Member/Staff Reports ~
 - 6. Firewise Communities –
 - 7. Firehouse Projects & ADA Compliance ~ Both Departments-
 - 8. Pending Grants –
 - 9.

5. DISCUSSION and POSSIBLE ACTION ITEMS:

- a) Unfinished business:
 - 1. None
- b) New business:
 - 1. Fiscal Year 25-26 Preliminary Budget adoption
 - 2. Resolution # 25-099 for FEPP agreement (Gov. surplus property loan program)
 - 3. Authorize staff to accept transfer of lease for radio repeater space at Firm Academy from USFS to PRCSO per the conditions in place: \$1 per year.
 - 4. Accept Fiscal Year 24-25 Donations from the Pike Community Support Foundation

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Pliocene Ridge CSD ~ Treasurer's Report for May 2025

Beginning Checking Account Balance \$ 20,313.98

DEPOSITS					Amount
Date	From:	For:		\$	
5/12	Golden State RMA	Training Grant, offsets Red Cross Fees below		\$	1,000.00
5/17	Reserve Funds Alleghany FH	Metal siding for Station 1 approved by BOD in April		\$	7,300.00
Deposits Total				\$	8,300.00

EXPENDITURES					
Ck #	Date	To:	For:	Details Below	\$
EFT	5/1	WA Bank Credit Card			1,614.20
			B&C Supplies Pike Firehouse \$39.30 and Alleghany \$24.87	\$	64.17
			Hospice Thrift Supplies Pike Firehouse \$8.00 Office supplies 7.24	\$	15.24
			American Red Cross 17 Students at \$19 each Bloodborne Pathogen Certs	\$	323.00
			Go Daddy Plioceneridge.org domain name renewal	\$	43.16
			Suburban Propane Propane Alleghany	\$	402.28
			Amazon Toner, got wrong one sent back	\$	118.50
			American Red Cross 9 students at \$37 each CPR for Prof. Rescuers	\$	333.00
			Life Assist Medical Supplies Epeniphrine	\$	142.00
			Amazon Toner, the right one	\$	88.36
		USPS	Postage	\$	2.04
		CVS	Medical Supplies Benadryl	\$	29.57
		WalMART	Label Maker	\$	52.88
EFT	5/15	PGE			715.60
			Alleghany Firehouse	209.29	
			Pike Firehouse	\$	278.90
			Alleghany Streetlights	\$	305.51
			Forest City Streetlights	\$	38.36
			Climate Credit	-116.46	
2775	5/20	Rae Bell Arbogast	April payroll	Gross \$ 292.88	\$ 270.48
2776	5/20	AT&T	phones		\$ 71.92
2777	5/20	Eiermann Construction	Alleghany Firehouse Station 1 repairs		\$ 1,140.98
Transfer	5/6	Transfer to Savings			\$ 10,000.00
2778	5/20	ABC Supply	Metal Siding for the remainder (3 sides) of Station 1 Alleghany		\$ 7,287.57

Expenditures/transfers out Total \$ 21,100.75

Ending Checking Account Balance \$ 7,513.23

Starting Savings account balance \$ 33,990.99

Transfer from Checking \$ 10,000.00

Ending Savings Account Balance \$ 43,990.99

General Fire Fund Total \$ 51,504.22

All Fire Funds (including reserves) \$ 220,108.80

Note: Current year streetlight income/expense is comingled with general fire fund.

Reserve account Starting Balance \$ 83,701.77

Tr to checking for metal for station 1 Alleghany \$ (7,300.00)

Reserve account Ending Balance \$ 76,401.77

Total All Funds \$ 229,126.95

Reserve Account Detail	
Contingency	\$ 21,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 23,950.00
Alleghany Firehouses	\$ 4,109.37
Pike City Firehouse	\$ 3,064.76
Alleghany Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Alleghany Dispatch Office	\$ 700.00
Streetlights	\$ 9,018.15
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 17.76
Reserve Account Total	\$ 76,401.77

CA Class investment	
Beginning balance	\$ 100,848.16
May Interest	\$ 372.80
Capital Imp. Fund = \$30,243.87 Gen. Fire Fund = \$70,977.09	
CA Class ending Balance	\$ 101,220.96

Report prepared by Rae Bell Arbogast, Treasurer
 Verified against bank statement and QB balances by: X
 Note: Savings and Reserve account reconciled quarterly.



Staff report for meeting date 6/27/2025

Prepared by Rae Bell Arbogast, District Manager/Treasurer

Disclaimer: any opinions expressed in this document belong to the author and do not represent the official stance of the district.

Agenda item 4. b) 5 Staff Reports.

County-Wide Hazard Mitigation Plan - Status of PRCSD Annex I had a one-hour meeting with the County's consultant on Friday June 20th. Part II of the annex should be ready soon. The hard deadline for PRCSD's part is July 4th.

Agenda item 4. b) 8 Pending Grants The Sierra County Public Health Dept. was able to approve the purchase of the stokes basket mentioned last month. It cost about \$2,000 and is now mounted on Rescue 6740.

Agenda item 6. b) 1: Preliminary Budget Adoption. The budget has been rearranged as approved by consensus last month. One notable change from last month is that the insurance premium came in about \$2,000 lower than indicated.

I formatted the detail sheets to be larger for easier reading. One set includes the history without notes, and the other set has the new budget detail with notes.

Agenda item 6. b) 4 Accept Fiscal Year 24-25 Donations from the Pike Community Support Foundation for the Pike City Fire Department. Donations of items (not cash) to the district, need to be formally accepted by the board. Thanks to the PCSF for the following donations:

1. Banner Communications Invoice #1567	\$ 1,179.76
2. Cop Shop Installations Dated 05-16-25	3,397.15
3. Witmer Public Safety Group, Inc. #3F628101ME166781K	1,653.44
4. Amazon #111-0409173-6201035	257.38
5. Amazon #111-2775404-6841005	424.68
6. Costco #1181264659	750.74
7. Grass Valley Air Conditioning, Inc. Invoice #73261	15,685.24
8. Battery Junction Invoice #2265832	\$ 33.00
Total	\$ 23,381.39

Description by item # above.

1. Radios + Installation Rescue 6740.
2. Lightbar, Sirens, Speakers + Installation Rescue 6740
3. Witmer Public Safety 12 headlamps for Pike City Firefighters
4. Two Gas Detectors
5. Batteries for pagers (qty 10)
6. Security Cameras for the Pike Firehouse.
7. Mini-split pump heat/air conditioning system for Pike Firehouse
8. 12 batteries for headlamps.

	19-20 Actual Audited	20-21 Actual Audited	21-22 Actual Audited	22-23 Actual Audited	23-24 Actual Audited	25-26 Budget Projection
INCOME						
Tax Revenue Fire	\$30,038	\$28,957	\$30,848	\$31,561	\$30,811	\$31,000
Donations	\$0	\$25,440	\$3,372	\$18,727	\$10,250	\$6,000
Grants	\$900	\$4,957	\$7,414	\$6,820	\$1,914	\$1,000
Surplus Sales	\$0	\$0	\$13,418	\$0	(\$2,207)	\$0
EMS/Mutual Aid/Standby	\$5,614	\$0	\$0	\$50,983	\$4,084	\$15,000
Other Income	\$3,158	\$355	\$18,026	\$828	\$849	\$5,600
Income Total	\$ 39,709	\$ 59,709	\$ 73,078	\$ 108,919	\$ 45,701	\$ 58,600
EXPENSES						
Utilities	\$4,527	\$3,780	\$4,208	\$5,810	\$5,201	\$5,758
Insurance	\$4,745	\$6,154	\$6,513	\$7,443	\$8,799	\$12,919
Fees/Dues/Licenses (includes dump fees)	\$479	\$476	\$447	\$224	\$467	\$304
Office Expense (includes software)	\$587	\$401	\$1,109	\$526	\$766	\$650
County Tax Distribution Fee	\$3,871	\$4,250	\$4,264	\$4,205	\$3,884	\$4,030
Admin & Professional Services (includes audit)	\$5,000	\$8,133	\$5,100	\$6,065	\$6,175	\$3,250
Public Relations (includes website & firewise)	\$537	\$331	\$2,144	\$471	\$1,073	\$960
Building Maint.	\$22	\$0	\$2,535	\$3,265	\$403	\$0
Fixed asset expenditures	\$4,251	\$16,225	\$18,822	\$2,368	\$38,199	\$113,000
Other Expenses	\$22	\$4	\$315	\$702	\$60	\$0
Payroll	\$3,726	\$0	\$0	\$28,081	\$1,753	\$13,500
Overhead Expense Subtotal	\$ 27,767	\$ 39,753	\$ 45,456	\$ 59,160	\$ 66,780	\$ 154,371
Fire Operations (break down on detail sheet)	\$ 8,464	\$ 28,896	\$ 14,864	\$ 25,454	\$ 11,505	\$ 12,450
Total Operating Expense FIRE SERVICES	\$ 36,231	\$ 68,649	\$ 60,320	\$ 84,614	\$ 78,285	\$ 166,821
FIRE SERVICES ONLY NET CHANGE	\$ 3,478	\$ (8,940)	\$ 12,758	\$ 24,305	\$ (32,584)	\$ (108,221)
This number does not account for fund additions or withdrawals listed at end of document.						
This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"						
Streetlight Tax Revenue	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,182	\$ 5,377	\$ 5,331
Streetlight Expense	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,095	\$ 4,572	\$ 5,109
Lights Net Income or (LOSS)	\$ 925	\$ 1,029	\$ 902	\$ 1,087	\$ 805	\$ 222
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 4,403	\$ (7,911)	\$ 13,660	\$ 25,392	\$ (31,779)	\$ (107,998)
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW applies to History only.						
Cash Beginning of Period	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 137,729	\$ -
Cash Increase or (decrease)	\$ 9,417	\$ (10,359)	\$ 10,245	\$ 35,683	\$ (35,430)	
Cash End of Period	\$ 102,158	\$ 91,800	\$ 102,046	\$ 137,729	\$ 102,299	
Transfer (into) or out of reserve funds	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (13,037)	\$ 11,373	\$ 107,998
BUDGET NET CHANGE	\$ 6,015	\$ (9,272)	\$ 8,507	\$ 22,646	\$ (24,057)	\$ (0)
NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures.						
The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.						
Reserve Funds at Year end (June 30th)						
	2021	2022	2023	2024	2025	
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00		
Allegheny Fire Unallocated	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00	\$ 8,000.00		
Pike City Fire Unallocated	\$ 7,000.00	\$ 10,000.00	\$ 19,950.00	\$ 12,950.00		
Allegheny Firehouses	\$ 1,409.37	\$ 14,409.37	\$ 11,409.37	\$ 11,409.37		
Allegheny Equ. Then EMS	\$ 1,261.84	\$ -	\$ -	\$ 250.00		
Pike City Firehouse	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76		
Allegheny Dispatch Office	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00		
Allegheny Fleet	\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78		
Pike City Fleet	\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	\$ 1,202.95		
FIRE RESERVES TOTAL	\$ 59,779.38	\$ 71,465.86	\$ 83,415.86	\$ 66,665.86	\$ -	
Streetlight Fund	\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	\$ 9,018.15		
Total All Reserve Funds	\$ 66,003.41	\$ 78,592.16	\$ 91,629.24	\$ 75,684.01	\$ -	
NOTE: Reserve funds are caught up AFTER the end of each fiscal year due to calculations that can't be made until after the last tax check arrives. Because of this, the Reserve Fund total balances above do not match the QB Balance sheet at year end. They do match the FUNDS worksheet .						





acc#	NAME	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	25-26 Prelim. Budget
FIRE SERVICES INCOME							
4020.1	Tax Revenue Fire	\$30,038	\$28,957	\$30,848	\$31,561	\$30,811	\$ 31,000
4030.1	Donations		\$25,440	\$3,372	\$18,727	\$10,250	\$ 6,000
4040.1	Grants	\$900	\$4,957	\$7,414	\$6,820	\$1,914	\$ 1,000
4060.2	Surplus Sales Alleghany		\$6,000	\$7,418			
4060.3	Surplus Sales Pike City						
4070.1	Emergency Services Income					\$800	
4071.1	Mutual Aid/Standby Income	\$5,614			\$50,983	\$3,284	\$ 15,000
4080.1	Interest Income					\$32	\$ 4,000
4082.1	Other Income	\$3,158	\$355	\$18,026	\$828	\$816	\$ 1,600
	Revenue Total	\$39,709	\$59,709	\$73,078	108,919	45,701	\$ 58,600
FIRE SERVICES OVERHEAD EXPENSES							
6170.2	Electricity Alleghany Station 1	\$779	\$922	\$1,004	\$1,184	\$1,121	\$ 1,200
6170.3	Electricity Pike City Firehouse	\$1,082	\$692	\$1,141	\$2,442	\$2,175	\$ 2,500
6172.1	Telephone	\$435	\$593	\$519	\$767	\$798	\$ 804
6174.2	Water Alleghany Station 1	\$480	\$536	\$480	\$549	\$536	\$ 554
6176.2	Propane Alleghany Station 1	\$517	\$785	\$503	\$629	\$420	\$ 500
6176.3	Propane Pike City Firehouse	\$1,235	\$253	\$561	\$239	\$151	\$ 200
6180.1	Insurance	\$4,745	\$6,154	\$6,513	\$7,443	\$8,799	\$ 12,919
6230.1	Fees/Dues/Licenses	\$222	\$232	\$245		\$243	\$ 243
6250.1	Office expense	\$587	\$401	\$1,109	\$526	\$766	\$ 650
6265.1	County Tax Distribution Fee	\$3,871	\$4,250	\$4,264	\$4,205	\$3,884	\$ 4,030
6270.1	District Administration	\$2,400	\$2,400	\$2,400	\$3,115	\$3,075	\$ -
6271.2	Firewise Communities			\$1,613	\$140	\$505	
6272.1	Legal Fees		\$3,133				\$ -
6273.1	Independent Audit Fee	\$2,600	\$2,600	\$2,700	\$2,950	\$3,100	\$ 3,250
6275.1	Public Relations/website	\$537	\$331	\$531	\$331	\$568	\$ 960
6280.1	Solid Waste Fees District	\$257	\$244	\$202	\$224	\$224	\$ 61
6295.2	Building Maint. Alleghany St. 1	\$0		\$2,431	\$3,265	\$344	
6295.3	Building Maint. Pike City	\$22		\$104		\$59	
6297.2	Fixed asset expenditures All.			\$18,822	\$126	\$1,000	\$ 15,000
6297.3	Fixed asset expenditures Pike	\$4,251	\$16,225		\$2,242	\$37,199	\$ 98,000
6703.1	Mileage Reimbursement					\$60	
6704.1	Other Expenses	\$22	\$4	\$315	\$702		
6709.1	Payroll	\$3,726			\$28,081	\$1,753	\$13,500
	Overhead Expense Subtotal	\$27,767	\$39,753	\$45,456	\$59,160	\$66,780	\$ 154,371



acc#	NAME	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	25-26 Prelim. Budget
Operations Both Depts.							
Fire Services Operational Budget							
6910.1	Training						
		\$2,211	\$1,358	\$1,612	\$3,758	\$2,369	\$1,000
6911.1	Medical supplies/ small equip.					\$1,981	\$1,000
6912.1	Food and Lodging Mutual Aid						\$150
6914.1	Fuel	\$1,036	\$979	\$1,052	\$1,566	\$1,500	\$1,500
6915.1	Supplies	\$134	\$186	\$300	\$1,114	\$379	\$600
6916.1	Equip. Repair and Maint	\$586	\$1,362	\$0	\$64		\$1,300
6917.1	Small Equipment	\$3,513	\$23,603	\$10,478	\$15,162	\$949	\$5,900
6918.1	Vehicle Repair & Maint	\$984	\$1,408	\$1,422	\$3,791	\$4,327	\$1,000
	Subtotal	\$8,464	\$28,896	\$14,864	\$25,454	\$11,505	\$ 12,450
FIRE SERVICES TOTAL EXPENSE \$36,231 \$68,649 \$60,320 \$84,614 \$78,285 \$ 166,821							
FIRE SERVICES ONLY NET CHANGE \$3,478 \$12,758 \$24,305							
STREETLIGHTS							
9020.4	Streetlight Tax Revenue	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	\$5,331
9030.4	Streetlight Donations						
	Streetlight Income Total	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	\$5,331
9170.4	Streetlight Expense Alleghany	\$3,166	\$3,311	\$3,270	\$3,230	\$3,261	\$3,696
9171.4	Streetlight Expense Forest	\$205	\$190	\$212	\$227	\$530	\$480
9172.4	Streetlight Admin. Expenses					\$240	\$240
9180.4	Streetlight portion county management fee	\$427	\$448	\$434	\$639	\$ 541	\$693
	Streetlight Expense Total	\$3,798	\$3,949	\$3,916	\$4,095	\$4,572	\$5,109
	Lights Net Income or	\$925	\$1,029	\$902	\$1,087	\$805	\$222
	Income Statement net change	\$4,403	\$13,660	\$13,660	\$25,392		
CASH FLOW ADDITIONS AND DELETIONS							
NET PROFIT (LOSS)							
	decrease in Receivables	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 25,392	\$ (31,779)	
	increase in Payables	\$ 2,805	\$ (4,632)	\$ (8,383)	\$ 21,135	\$ (1,066)	
	Fixed Asset Changes	\$ 2,143	\$ 8,764	\$ 4,969	\$ (9,548)	\$ (2,584)	
		\$ 65	\$ (6,579)	\$ (1,296)			
	CHANGE IN CASH FOR PERIOD	\$ 9,417	\$ (10,359)	\$ 10,245	\$ 35,683	\$ (35,430)	\$ -
	Cash Beginning of Period	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 137,729	
	Cash End of Period	\$ 102,158	\$ 91,800	\$ 102,046	\$ 137,729	\$ 102,299	\$ -

acc#	NAME	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	25-26 Prelim. Budget
	Fund Additions	\$ (3,403)	\$ (1,029)	\$ (3,000)	\$ (16,037)	\$ (5,627)	\$ (222)
	Fund Withdrawals		\$ 2,116	\$ 1,262	\$ 3,000	\$ 17,000	\$ 108,220
	Contingency Fund withdraw or (add)						
Total	or taken from funds	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (13,037)	\$ 11,373	\$ 107,998
	OPERATING FUND NET CHANGE- with cash						
	flow adjust & reserve fund transactions	\$ 6,015	\$ (9,272)	\$ 8,507	\$ 22,646	\$ (24,057)	\$ (0)
	Fund Draw for Fiscal Year 25/26	(suggestion only) we will be seeking help with Pike Building from SPI and Yuba Water agency but there's no guarantee we will get anything.					
	Alleghany Fire Unallocated	\$8,000	Station 1 repairs and two handhels around \$806				
	Alleghany Firehouse	\$4,000	Station 1 repairs				
	Existing Funds	\$3,806	Station 1 repairs (if needed est. for install \$12,000)				
	Pike City Fire Unallocated	\$4,080	10 Handheld radios Pike FD				
	Pike City Fire Unallocated	\$19,870	New Building				
	Pike City Firehouse Fund	\$3,000	New Building				
	Remainder needed for New Building	\$65,242	see notes below				
	TOTAL	\$107,998	Budget shows \$107,998 needed but mutual aid income is a guess. There are several unknowns.				
	Approx. \$20,000 could come out of savings.						
	This leaves \$45,242 to come out of CA Class investment.						



acc#	NAME	25-26 Prelim. Budget	Actual history is audited.
FIRE SERVICES INCOME			
4020.1	Tax Revenue Fire	\$ 31,000	NOTE: When I moved the history to the new combined section, some rounding occurred resulting in a \$1 to \$3 discrepancy on the bottom line.
4030.1	Donations	\$ 6,000	
4040.1	Grants	\$ 1,000	Training Grant from GSRMA We have title 22 training due in March of 2026
4060.2	Surplus Sales Allegheny		
4060.3	Surplus Sales Pike City		
4070.1	Emergency Services Income		23-24 is an adjustment that the auditor did.
4071.1	Mutual Aid/Standby Income	\$ 15,000	This is a complete unknown. Related payroll expense added below. Can't rely on this
4080.1	Interest Income	\$ 4,000	Previously lumped with "other" Estimate based on CA Class returns
4082.1	Other Income	\$ 1,600	\$1,000 for medical supplies from Service area 2 if we can get it again.
	Revenue Total	\$ 58,600	
FIRE SERVICES OVERHEAD EXPENSES			
6170.2	Electricity Allegheny Station 1	\$ 1,200	
6170.3	Electricity Pike City Firehouse	\$ 2,500	
6172.1	Telephone	\$ 804	
6174.2	Water Allegheny Station 1	\$ 554	
6176.2	Propane Allegheny Station 1	\$ 500	
6176.3	Propane Pike City Firehouse	\$ 200	
6180.1	Insurance	\$ 12,919	Actual invoice came in \$2,088 lower than estimate provided in May.
6230.1	Fees/Dues/Licenses	\$ 243	This account changed from BOD Compliance/Training to Fees/Dues/Licenses in 23/24
6250.1	Office expense	\$ 650	13% of revenue figure
6265.1	County Tax Distribution Fee	\$ 4,030	
6270.1	District Administration	\$ -	This account was used for Independent Contractor Rae Bell now an employee.
6271.2	Firewise Communities		
6272.1	Legal Fees	\$ -	
6273.1	Independent Audit Fee	\$ 3,250	
6275.1	Public Relations/website	\$ 960	Streamline our host has increased their annual fees by \$456 but it now includes indemnification against ADA lawsuits. Allegheny Water switched to a less expensive platform but it is very "clunky" by comparison. History is lost. Prefer to keep this if we can.
6280.1	Solid Waste Fees District	\$ 61	Beginning in FY 25-26 only one fee charged to district. Since this is so nominal will combine with account #6230.1 Fees, Dues, Licenses going forward.
6295.2	Building Maint Allegheny St. 1		
6295.3	Building Maint. Pike City		
6297.2	Fixed asset expenditures All.	\$ 15,000	estimate provided on 5/15/2025 to install metal siding is \$12,000
6297.3	Fixed asset expenditures Pike	\$ 98,000	New Building \$70,000 concrete \$28,000
6703.1	Mileage Reimbursement		
6704.1	Other Expenses		
6709.1	Payroll	\$13,500	based on guesstimate of standby income plus \$6,000 for Admin.
	Overhead Expense Subtotal	\$ 154,371	

Fire Services Operational Budget	
6910.1 Training	\$1,000
6911.1 Medical supplies/ small equip.	\$1,000
6912.1 Food and Lodging Mutual Aid	\$150
6914.1 Fuel	\$1,500
6915.1 Supplies	\$600
6916.1 Equip. Repair and Maint	\$1,300
6917.1 Small Equipment	\$5,900
6918.1 Vehicle Repair & Maint	\$1,000
Subtotal	\$ 12,450

Operations Both Depts.
 Training expense previously booked to "compliance" along with annual hydrostat testing - put Red Cross Fees here for FY23/24 Hydrostat testing now under equip. repairs and maint.
 Previously booked to "supplies" each department. Now combined with no subcategories by dept
 Used percentage of 1% of related revenue based on FY24/25 actual results
 No longer tracked by department
 Subcategories for each dept. included in Quickbooks for anything that we might need or want to track by Department.
 SCBA and Fire Ext. Hydrostat testing go here. Per conversation after Extinguishers were done in 2024 seems best to combine. Sub-categories for each dept. included in Quickbooks for anything that we might need to track by department.
 \$4,900 added for 12 new handheld radios 10 for Pike and 2 for Alleghany to come out of reserves if necessary. Plus \$500 each dept.
 \$500 each dept. sub accounts for each vehicle in Quickbooks moved to this category.

FIRE SERVICES TOTAL EXPENSE		\$ 166,821
FIRE SERVICES ONLY NET CHANGE		\$(108,221)
STREETLIGHTS		
9020.4 Streetlight Tax Revenue		\$5,331
9030.4 Streetlight Donations		
Streetlight Income Total	\$5,331	
9170.4 Streetlight Expense Alleghany		\$3,696
9171.4 Streetlight Expense Forest		\$480
9172.4 Streetlight Admin. Expenses		\$240
9180.4 Streetlight portion county management fee		\$693
Streetlight Expense Total	\$5,109	
Lights Net Income or		\$222
Income Statement net change		

This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"

Need new figure from VanMaddox for prelim using old #
 This is added to "other income" in Fire Section, based on new policy to charge admin. fee
 13% of projected revenue
 This line matches "OTHER" Income loss in Quickbooks
This line will match Quickbooks Income Statement Net profit or (loss).

FUNDS	
Fund Additions	\$ (222)
Fund Withdrawals	\$ 108,220
Contingency Fund withdraw or (add)	
Total	\$ 107,998
OPERATING FUND NET CHANGE- with cash flow adjust & reserve fund transactions	\$ (0)

amount projected to go into Streetlight reserve fund.
 Reserve Fund Draw to offset Alleghany Firehouse Station 1 siding and new building in Pike + new handholds, actual amount will vary but used to balance budget.

Pike Community Support Foundation

100 Pike City Road, North San Juan, CA 95960

June 13, 2025

To: Rae Arbogast/Pliocene Ridge Community Services District

From: Denise Ruane/PCSF Treasurer

Re: Donations FY2024-2025

Rae –

Attached is a pdf of the invoices for various items purchased by the Pike Community Support Foundation, now to be assigned to the Pike City Fire Department c/o the Pliocene Ridge Community Services District:

Banner Communications Invoice #1567	\$ 1,179.76
Cop Shop Installations Dated 05-16-25	3,397.15
Witmer Public Safety Group, Inc. #3F628101ME166781K	1,653.44
Amazon #111-0409173-6201035	257.38
Amazon #111-2775404-6841005	424.68
Costco #1181264659	750.74
Grass Valley Air Conditioning, Inc. Invoice #73261	15,685.24
Battery Junction Invoice #2265832	<u>\$ 33.00</u>
Total	\$ 23,381.39

Thank you –

Denise