

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

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
Tuesday October 21, 2025, 6:30 pm Location: Alleghany Firehouse

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE

Board members present: President Donna Williamson, Vice President Chris Mills, Director Chris King, Director Pam Davis, & Director Oregon Burns Tenney IV

Also in attendance: Chief Jim Buckbee, Assistant Chief Ned Cusato, Assistant Chief David Arbogast, District Manager Rae Bell Arbogast. Minutes were taken by Secretary Genesis Devine

Meeting was called to order at 6:31 by President Williamson

2. CONSENT CALENDAR

- a) Approval of Agenda
- b) Approve Minutes for regular meeting held September 16, 2025
- c) Ratify Treasurer's report & bill payments for September 2025

The consent calendar was approved by consensus.

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.

None

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

- a) **Correspondence since last meeting** – There was a question about whether emails should be included in correspondence. Per president Williamson, only those communications that involve board decisions, policy, & topics of public interest should be reported. Any correspondence regarding administrative issues don't need to be brought before the board.
- b) **Committee/Member/Business Reports:**
 - 1. **District Chief's report-** Chief Buckbee reports that the district has had 1 call since our last meeting. Wildland fire season is coming to a close, and the district is moving towards preparations for structure & vehicle fires. There will be a flu shot clinic coming up on Thursday, October 23 from 10-12 at the Pike Firehouse.
 - 2. **Assistant Chiefs' reports-** Assistant chief Cusato replaced batteries in engine 7180.
 - 3. **Alleghany Fire Department Auxiliary-** Rae Bell Arbogast reports that approx \$350 was raised at the Forest City Apple Fest. There will be a potluck Christmas party on Dec 13 at 3pm. Location TBD. The auxiliary was able to donate \$400 for PRCSD training dinners. Discussion has also begun regarding possibly creating a combined Allegheny and Pike Fire Auxiliary.
 - 4. **Board Member/Staff Reports ~**
 - a. Rae Bell Arbogast will be teaching a first aid class to the Ruby Miners staff on Sunday October 26. She will be charging the standard Red Cross fee +\$100, & donating her time.
 - b. The Sierra County Board of Supervisors approved \$2,500 for medical supplies for the PRCSD. This is an increase of \$1,500 from last year.

- c. To maintain our current insurance discount, our insurance company requires 2 board members to take an online class through Vector. Director King and director Tenney both expressed interest in filling this need.
 - d. Rae Bell spoke to Monica of Sierra County and she can help secure funds for the necessary equipment for StarLink internet at the Pike City firehouse through a grant. Director King, Chief Buckbee, & Rae Bell will work on this.
5. **Firewise Communities** – Rae Bell will begin the process for renewal due next month.
6. **Firehouse Projects & ADA Compliance ~ Both Departments-**
- a. Chief Buckbee reports that the ADA bathroom is 70% complete. Thus far it has cost less than \$800 in materials. Plumbing still needs to be completed, as well as the installation of a new toilet & sink.
 - b. Plans for the new building continue to move forward with some changes to remain compliant with Sierra County regulations & save on cost. These changes include upgrades to the roofing materials and downsizing the building to 30' x30' Chief Buckbee, and director King are confident this will more than accommodate our needs. Two local companies have submitted bids for construction. All aspects of construction, warranty, & cost are similar between both companies & Chief Buckbee will make the final decision in the upcoming days. Next steps on construction will be pouring the concrete slab in accordance with Sierra County regulations, and acquiring engineered blueprints. The propane tank currently on property will need to be moved slightly, but the electrical box will remain in its current location.
7. **Pending Grants** – none at this time

5. DISCUSSION and POSSIBLE ACTION ITEMS:

a) Unfinished business:

1. Administrative Pay related to processing standby assignments and paid mutual aid calls

No proposal was prepared in time for the meeting. President Williamson reminded the board that language needs to be included to differentiate between employee vs volunteer duties for legal purposes. It is important that during succession planning for Rae Bell & chief Buckbee that they account for all time & duties. They should track both volunteer vs admin time to ensure there is a full picture of both roles.

b) New business:

1. Final Budget Adoption

Public Hearing start: 7:08

Rae Bell reports that the mutual aid/ standby income of \$100,000 is a conservative estimate.

The other income of \$2500 was pre approved by county as reported above. The administrative fees allocated from standby assignments will be used to acquire a new printer & internet for Pike City firehouse as previously discussed. The audit fee listed is acquired from the actual quote received. The payroll budget has been increased by \$2000 to include possible future increase in staff wages. The allocation for training has been increase y \$1000 as suggested by director King during previous discussions. The income from streetlights is the actual amount.

\$70,520 will need to be withdrawn from various funds to balance the budget. See budget for specific budget allocations. If mutual aid funds come in higher than anticipated, then we may not need to withdraw from existing funds. Hearing end: 7:17

Motion to approve the budget as presented made by director Tenney & 2nd by vice president Mills. Ayes: Williamson, Mills, Davis, Tenney, & King. Noes: none Absent: none

2. Authorize Staff to sign Audit engagement letter for FY 24-25 \$3500

Motion to allow district manager, Rae Bell Arbogast, to sign audit engagement letter for FY 24-25 in the amount of \$3500 made by director King, 2nd by director Tenney. Ayes: Ayes: Williamson, Mills, Davis, Tenney, & King. Noes: none Absent: none. Motion carries.

3. Adopt revised Volunteer and Employee Handbooks

Donna reviewed suggested changes to the handbook. President Williamson explained that having employees and volunteers in the same handbook is not recommended. Minimal changes were made to separate the 2 into separate handbooks and include best practices in language.

Motion to adopt revisions to the volunteer handbook, and new employee handbooks was made by director Mills & 2nd by director Tenney. Ayes: Ayes: Williamson, Mills, Davis, & Tenney. Noes: none Absent: King. Motion carries.

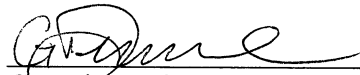
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday November 18, 2025 in Pike. Agenda items: PG&E Easement Deed

- Christmas party December 13 location tbd @ 3pm.
- Next meeting: appoint project manager for station 1 to get siding done

7. ADJOURNMENT

Meeting was adjourned at 7:47

Minutes respectfully submitted



Genesis Devine, Secretary

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

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS
Tuesday October 21, 2025, 6:30 pm Location: Alleghany 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

2. CONSENT CALENDAR

a) Approval of Agenda b) Approve Minutes for regular meeting held September 16, 2025 c) Ratify Treasurer's report & bill payments for September 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. Board Member/Staff Reports ~

5. Firewise Communities –

6. Firehouse Projects & ADA Compliance ~ Both Departments-

7. Pending Grants –

5. DISCUSSION and POSSIBLE ACTION ITEMS:

a) Unfinished business:

1. Administrative Pay related to processing standby assignments and paid mutual aid calls

b) New business:

1. Final Budget Adoption Public Hearing start: _____ end: _____

2. Authorize Staff to sign Audit engagement letter for FY 24-25

3. Adopt revised Volunteer and Employee Handbooks

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday November 18, 2025 in Pike. Agenda items: PG&E Easement Deed

7. ADJOURNMENT

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.

Pliocene Ridge CSD ~ Treasurer's Report for September 2025

Beginning Checking Account Balance \$ 3,256.72

DEPOSITS

Date	From:	For:	Amount
9/23	USFS	Convict Fire	\$ 2,682.87
9/26	USFS	Quartz Fire	\$ 11,765.04

Deposits Total \$ 14,447.91

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	9/1	WA Bank Credit Card	Details Below	\$ 771.27
		OCD Grafix	Bumper stickers for all vehicles with 3 digit ID	\$ 96.40
		Walmart	sunscreen for rigs posted to supplies	\$ 19.25
		Costco	ice chest for Water Tender 67	\$ 27.03
		Safeway	Food for pre-po	\$ 94.24
		Sweetland Garden Supply	Yellow jacket foam spray posted to supplies	\$ 19.35
		USPS	postage	\$ 11.00
		Streamline	Annual website hosting/platform with ADA indemnification	\$ 504.00
EFT	9/2	PG&E		\$ 627.19
			Allegheny Firehouse	97.4
			Pike Firehouse	\$ 185.93
			Allegheny Streetlights	\$ 305.50
			Forest City Streetlights	\$ 38.36
844	9/1	ACWD	Water Station 1 full fiscal year	\$ 530.75
845	9/16	Cameron Shay reimburse	Food for pre-po	\$ 499.51
EFT	9/17	ATT	phones	\$ 143.93
2793	9/30	Chris King	Mutual Aid Payroll Gross \$2291.30	\$ 2,116.02
2794	9/30	Ethan Esch	Mutual Aid Payroll Gross \$687.39	\$ 634.80
2795	9/30	Jim Buckbee	Mutual Aid Payroll Gross \$520.75	\$ 480.91
2796	9/30	Jamie Johnson	Mutual Aid Payroll Gross \$1603.91	\$ 1,481.21
2797	9/30	Rae Bell Arbogast	August District Admin Gross \$181.50	\$ 167.61
2798	9/30	Banner Communications	10 handheld radios with programming	\$ 4,846.20
2799	9/30	Rae Bell Arbogast	Intuit Payroll module reimburse April through August \$7 per employee	\$ 56.00
2800	9/30	Sierra County Public Works	Fuel	\$ 63.39
EFT	9/30	IRS	Aug and Sept Federal Payroll taxes	\$ 843.94

Expenditures/transfers out Total \$ 13,262.73

Reserve Account Detail	
Contingency	\$ 21,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 23,950.00
Allegheny Firehouses	\$ 4,109.37
Pike City Firehouse	\$ 6,725.22
Allegheny Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Allegheny Dispatch Office	\$ 700.00
Streetlights	\$ 9,018.15
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 29.70
Reserve Account Total	\$ 80,074.17

Ending Checking Account Balance \$ 4,441.90

Starting Savings account balance \$ 29,994.09

Ending Savings Account Balance \$ 29,996.49

General Fire Fund Total \$ 34,438.39

All Fire Funds (including reserves) \$ 208,185.58

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

CA Class investment	
Beginning balance	\$ 102,331.84
Interest	\$ 359.33
CA Class ending Balance	\$ 102,691.17
Capital Imp. Fund = \$30,683.15 Gen. Fire Fund = \$72,008.02	

Reserve account Starting Balance \$ 80,068.19

Reserve account Ending Balance \$ 80,074.17

Total All Funds \$ 217,203.73

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

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	25-26 Budget
	Audited	Audited	Audited	Audited	Audited	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		\$0
EMS/Mutual Aid/Standby	\$5,614	\$0	\$0	\$50,983	\$4,084	\$100,000
Other Income	\$3,158	\$355	\$18,026	\$828	\$849	\$7,100
Income Total	\$ 39,709	\$ 59,709	\$ 73,078	\$ 108,919	\$ 45,701	\$ 145,100
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	\$2,190
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	\$3,500
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	\$115,000
Other Expenses	\$22	\$4	\$315	\$702	\$60	\$0
Payroll	\$3,726	\$0	\$0	\$28,081	\$1,753	\$54,000
Overhead Expense Subtotal	\$ 27,767	\$ 39,753	\$ 45,456	\$ 59,160	\$ 66,780	\$ 198,661
Fire Operations (break down on detail sheet)	\$ 8,464	\$ 28,896	\$ 14,864	\$ 25,454	\$ 11,505	\$ 16,960
Total Operating Expense FIRE SERVICES	\$ 36,231	\$ 68,649	\$ 60,320	\$ 84,614	\$ 78,285	\$ 215,621
FIRE SERVICES ONLY NET CHANGE	\$ 3,478	\$ (8,940)	\$ 12,758	\$ 24,305	\$ (32,584)	\$ (70,521)
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	\$ 5,108
Lights Net Income or	\$ 925	\$ 1,029	\$ 902	\$ 1,087	\$ 805	\$ 224
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)	\$ (70,308)
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	\$ 70,308
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 Budget
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				
4060.3	Surplus Sales Pike City		\$7,418				
4070.1	Emergency Services Income					\$800	
4071.1	Mutual Aid/Standby Income	\$5,614			\$50,983	\$3,284	\$ 100,000
4080.1	Interest Income					\$32	\$ 4,000
4082.1	Other Income	\$3,158	\$355	\$18,026	\$828	\$816	\$ 3,100
	Revenue Total	\$39,709	\$59,709	\$73,078	108,919	45,701	\$ 145,100
FIRE SERVICES INCOME							
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	\$ 2,190
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	\$ 3,500
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	\$ 100,000
6703.1	Mileage Reimbursement					\$60	
6704.1	Other Expenses	\$22	\$4	\$315	\$702		
6709.1	Payroll	\$3,726			\$28,081	\$1,753	\$54,000
	Overhead Expense Subtotal	\$27,767	\$39,753	\$45,456	\$59,160	\$66,780	\$ 198,661
FIRE SERVICES OVERHEAD EXPENSES							



acc#	NAME	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	25-26 Budget
Operations Both Depts.							
Fire Services Operational Budget							
6910.1	Training	\$2,211	\$1,358	\$1,612	\$3,758	\$2,369	\$2,500
6911.1	Medical supplies/ small equip.					\$1,981	\$2,000
6912.1	Food and Lodging Mutual Aid						\$1,000
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	\$7,060
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	\$ 16,960
FIRE SERVICES TOTAL EXPENSE \$36,231 \$68,649 \$60,320 \$84,614 \$78,285 \$ 215,621							
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	\$5,320
9170.4	Streetlight Expense Allegheny	\$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	\$692
	Streetlight Expense Total	\$3,798	\$3,949	\$3,916	\$4,095	\$4,572	\$5,108
	Lights Net Income or	\$925	\$1,029	\$902	\$1,087	\$805	\$212
	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	

acc#	NAME	25-26 Budget	Adjustments to Preliminary Budget figures highlighted yellow
4020.1	Tax Revenue Fire	\$ 31,000	NOTE: When I moved the history to the new combined section, there was some rounding that occurred resulting in a \$1 to \$3 discrepancy on the bottom line.
4030.1	Donations	\$ 6,000	
4040.1	Grants	\$ 1,000	
4060.2	Surplus Sales Allegheny		
4060.3	Surplus Sales Pike City		Training Grant from GSRMA title 22 coming up in March of 2026
4070.1	Emergency Services Income		23-24 is an adjustment that the auditor did.
4071.1	Mutual Aid/Standby Income	\$ 100,000	Estimate based on mutual aid and standbys Summer 2025
4080.1	Interest Income	\$ 4,000	Previously lumped with "other" Estimate based on CA Class returns.
4082.1	Other Income	\$ 3,100	\$2,500 approved for medical supplies from Service area 2 on Oct. 7th
	Revenue Total	\$ 145,100	
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	2,088.00
6176.3	Propane Pike City Firehouse	\$ 200	
6180.1	Insurance	\$ 12,919	
6230.1	Fees/Dues/Licenses	\$ 243	This account changed from BOD Compliance/Training to Fees/Dues/Licenses in 23/24
6250.1	Office expense	\$ 2,190	Added \$840 for internet and \$700 for printer to preliminary figure
6265.1	County Tax Distribution Fee	\$ 4,030	13% of tax revenue figure
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	\$ 3,500	Actual quote \$250 higher than what we had on the preliminary budget.
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	\$ 100,000	New Building \$70,000 concrete \$28,000 + contingency
6703.1	Mileage Reimbursement		
6704.1	Other Expenses		
6709.1	Payroll	\$54,000	This figure updated based on 50% of standby income plus \$4,000 for admin.
	Overhead Expense Subtotal	\$ 198,661	

Fire Services Operational Budget	
6910.1 Training	\$2,500
6911.1 Medical supplies/ small equip.	\$2,000
6912.1 Food and Lodging Mutual Aid	\$1,000
6914.1 Fuel	\$1,500
6915.1 Supplies	\$600
6916.1 Equip. Repair and Maint	\$1,300
6917.1 Small Equipment	\$7,060
6918.1 Vehicle Repair & Maint	\$1,000
Subtotal	\$ 16,960

Added \$1,000 to prelim. Training expense previously booked to "compliance" along with annual hydrostat testing - Hydrostat testing now under equip. repairs and maint.

Added 1,500 for AED supplies offset by Service Area Grant 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.

Added \$1,160 for tshirts and sweatshirts for firefighters to Prelim. Includes \$4,900 for 12 new handheld radios 10 for Pike and 2 for Alleghany . Plus \$500 each dept.

\$500 each dept. sub accounts for each vehicle in Quickbooks moved to this category.

FIRE SERVICES TOTAL EXPENSE	\$ 215,621
FIRE SERVICES ONLY NET CHANGE	\$ (70,521)

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

STREETLIGHTS	
9020.4 Streetlight Tax Revenue	\$5,331
9030.4 Streetlight Donations	
Streetlight Income Total	\$5,320
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	\$692
Streetlight Expense Total	\$5,108
Lights Net Income or	\$212
Income Statement net change	

New figure provided by Auditors office

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).

CASH FLOW ADDITIONS AND DELETIONS	
NET PROFIT (LOSS)	
decrease in Receivables	
increase in Payables	
Fixed Asset Changes	
CHANGE IN CASH FOR PERIOD	\$ -
Cash Beginning of Period	\$ -
Cash End of Period	\$ -

Fund Additions \$ (212) amount projected to go into Streetlight reserve fund.

Fund Withdrawals \$ 70,520 See detail for fund draw on detail sheet with history.