

**Pliocene Ridge Community Services District**  
Serving the Communities of Alleghany, Forest City and Pike City  
Website: [plioceneridge.org](http://plioceneridge.org) email: [plioceneridge@gmail.com](mailto:plioceneridge@gmail.com)

**NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Tuesday June 16, 2026, 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](http://plioceneridge.org)**

**1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE**

**2. CONSENT CALENDAR**

- a) Approval of Agenda b) Approve Minutes for regular meeting held May 19, 2026 c) Ratify Treasurer's report & bill payments for May 2026**

**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. The Fire Auxiliary
  - 4. Board Member/Staff Reports
  - 5. Firewise Communities –
  - 6. Firehouse Projects & ADA Compliance ~ Both Departments-

**5. DISCUSSION and POSSIBLE ACTION ITEMS:**

- a) Unfinished business:
  - 1. None
- b) New business:
  - 1. Adopt preliminary budget for FY 26/27
  - 2. Resolution of Appreciation 40 years of service Jim Buckbee

**6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday August 18, 2026 in Alleghany. Agenda items: Policy and Procedure for Water Tank Placement**

**7. ADJOURNMENT**

Pliocene Ridge CSD ~ Treasurer's Report for May 2026

Beginning Checking Account Balance \$ 1,885.28

DEPOSITS				
Date	From:	For:		Amount
5/5	Fund Account	Concrete Slab \$6,725.22 from Pike FH fund \$21,774.78 from Pike unallocated	\$	28,500.00
5/14	See Below		\$	11,813.08
	AK & JM Jennings Foundation	Donation to Pike FD	\$ 3,000.00	
	Sierra County Auditor	Tax installment #2 FY 25-26 details attached	\$ 8,813.08	
		to void EFT to EDD State PR Taxes dated 4/28/2026	\$	14.62
<b>Deposits Total</b>			<b>\$</b>	<b>40,327.70</b>

EXPENDITURES				
Ck #	Date	To:	For:	
EFT	5/1	WA Bank Credit Card	Details Below	\$ 752.81
		ATT	Internet Pike FH	\$ 211.29
		Lost Nugget	Fuel	\$ 26.16
		Flour Garden	food for PSFA training March 7th	\$ 78.39
		Amazon	4 mousetraps (1 reimbursed see April deposits)	\$ 82.55
		Go Daddy	plioceneridge.org Domain renewal 5 years	\$ 215.90
		Starlink	credit of \$98.55 applied to previous months bill	\$ 120.00
		CED Electric	Fuse box for Pike FH	\$ 18.52
EFT	5/1	PG&E		\$ 548.57
			Allegheny Station 1	79.93
			Pike City Firehouse	\$ 171.49
			Forest City Streetlights	\$ 36.71
			Allegheny Streetlights	\$ 442.68
			Credit	\$ (182.24)
2850	5/5	Bobby Jones Concrete	Slab for two-bay garage at Pike FH	\$ 28,500.00
2851	5/14	ATT	phone 2 mos (paid one month in advance)	\$ 144.89
2852	5/14	Rae Bell Arbogast	April Admin. 17 Hours Gross \$287.30	\$ 265.32
	5/23	Fund Account	Unallocated	\$ 3,000.00
<b>Expenditures/transfers out Total</b>			<b>\$</b>	<b>33,211.59</b>

Reserve Account Detail	
Contingency	\$ 21,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 8,175.22
Allegheny Firehouses	\$ 4,109.37
Pike City Firehouse	\$ -
Allegheny Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Allegheny Dispatch Office	\$ 700.00
Streetlights	\$ 9,460.62
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 12.28
<b>Reserve Account Total</b>	<b>\$ 57,999.22</b>

<b>Ending Checking Account Balance</b>	<b>\$ 9,001.39</b>
<b>Starting Savings account balance</b>	<b>\$ 113,590.09</b>
<b>Ending Savings Account Balance</b>	<b>\$ 113,590.09</b>
<b>General Fire Fund Total</b>	<b>\$ 122,591.48</b>
All Fire Funds (including reserves)	\$ 276,476.22

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

CA Class investment	
Beginning balance	\$ 105,016.34
Interest	\$ 329.80
<b>CA Class ending Balance</b>	<b>\$ 105,346.14</b>
Capital Imp. Fund =	\$31,387.43
Gen. Fire Fund =	\$73,660.83

<b>Reserve account Starting Balance</b>	<b>\$ 83,499.22</b>
Withdraw see note above under checking deposits	\$ (28,500.00)
AK & CM Jennings Foundation to Pike Unallocated	\$ 3,000.00
<b>Reserve account Ending Balance</b>	<b>\$ 57,999.22</b>
<b>Total All Funds</b>	<b>\$ 285,936.84</b>

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

Sierra County  
Auditing Department  
P.O. Box 425  
Downieville, CA 95936  
(530) 289-3273 Fax (530) 289-2842



Tax payment # 2 FY 25/26

Streetlights \$1,972.47

Fire \$6,840.61

JE DR county fee \$4,332.25

CR Fire rev. \$4,332.25

# Memo

To: Pliocene Ridge CSD  
From: Tony Miller Auditor/Controller  
Date: April 30, 2026  
Re: Distribution of Taxes - 37% 2025 Apportionment

Enclosed, please find a check for tax distribution in the amount of	<u>\$ 8,813.08</u>
Current Secured Property Tax	13,135.61
Current Unsecured Property Tax	
Prior Secured Property Tax	
Prior Unsecured Property Tax	
Supplemental Property Tax	
Supplemental Unsecured	-
Timber Yield Tax	
Homeowners Property Tax	
Interest Apportionment	9.72
Property Tax Roll Fees	<u>(4,332.25)</u> ←
Subtotal	8,813.08
Less: Cash balance diff	
Total Check Amount Enclosed:	<u>\$ 8,813.08</u>

If you have any questions regarding this payment, please contact the Sierra County Auditor's Office at (530) 289-3273

	19-20 Actual Audited	20-21 Actual Audited	21-22 Actual Audited	22-23 Actual Audited	23-24 Actual Audited	26-27 Budget Projection
<b>INCOME</b>						
Tax Revenue Fire	\$28,957	\$30,848	\$31,561	\$30,811	\$32,538	\$31,000
Donations	\$25,440	\$3,372	\$18,727	\$10,250	\$39,597	\$6,000
Grants	\$4,957	\$7,414	\$6,820	\$1,914	\$24,153	\$1,000
Surplus Sales	\$0	\$13,418	\$0	(\$2,207)	\$0	\$0
EMS/Mutual Aid/Standby	\$0	\$0	\$50,983	\$4,084	\$315,266	\$50,000
Other Income	\$355	\$18,026	\$828	\$849	\$5,344	\$5,600
<b>Income Total</b>	<b>\$ 59,709</b>	<b>\$ 73,078</b>	<b>\$ 108,919</b>	<b>\$ 45,701</b>	<b>\$ 416,899</b>	<b>\$ 93,600</b>
<b>EXPENSES</b>						
Utilities	\$3,780	\$4,208	\$5,810	\$5,201	\$7,034	\$8,855
Insurance	\$6,154	\$6,513	\$7,443	\$8,799	\$13,488	\$14,234
Fees/Dues/Licenses (includes dump fees)	\$476	\$447	\$224	\$467	\$811	\$243
Office Expense (includes software)	\$401	\$1,109	\$526	\$766	\$1,419	\$1,000
County Tax Distribution Fee	\$4,250	\$4,264	\$4,205	\$3,884	\$4,094	\$4,030
Admin & Professional Services (includes audit)	\$8,133	\$5,100	\$6,065	\$6,175	\$7,270	\$3,800
Public Relations (includes website & firewise)	\$331	\$2,144	\$471	\$1,073	\$953	\$960
Building Maint.	\$0	\$2,535	\$3,265	\$403	\$18,104	\$0
Fixed asset expenditures	\$16,225	\$18,822	\$2,368	\$38,199	\$59,871	\$20,000
Other Expenses	\$4	\$315	\$702	\$60	\$41,412	\$300
Payroll	\$0	\$0	\$28,081	\$1,753	\$109,561	\$28,500
<b>Overhead Expense Subtotal</b>	<b>\$ 39,753</b>	<b>\$ 45,456</b>	<b>\$ 59,160</b>	<b>\$ 66,780</b>	<b>\$ 264,017</b>	<b>\$ 81,922</b>
<b>Fire Operations (break down on detail sheet)</b>	<b>\$ 28,896</b>	<b>\$ 14,864</b>	<b>\$ 25,454</b>	<b>\$ 11,505</b>	<b>\$ 27,753</b>	<b>\$ 15,178</b>
<b>Total Operating Expense FIRE SERVICES</b>	<b>\$ 68,649</b>	<b>\$ 60,320</b>	<b>\$ 84,614</b>	<b>\$ 78,285</b>	<b>\$ 291,770</b>	<b>\$ 97,100</b>
<b>FIRE SERVICES ONLY NET CHANGE</b>	<b>\$ (8,940)</b>	<b>\$ 12,758</b>	<b>\$ 24,305</b>	<b>\$ (32,583)</b>	<b>\$ 125,128</b>	<b>\$ (3,500)</b>
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"						
<b>Streetlight Tax Revenue</b>	<b>\$ 4,978</b>	<b>\$ 4,818</b>	<b>\$ 5,182</b>	<b>\$ 5,377</b>	<b>\$ 5,331</b>	<b>\$ 5,331</b>
<b>Streetlight Expense</b>	<b>\$ 3,949</b>	<b>\$ 3,916</b>	<b>\$ 4,095</b>	<b>\$ 4,572</b>	<b>\$ 4,889</b>	<b>\$ 5,109</b>
<b>Lights Net Income or (LOSS)</b>	<b>\$ 1,029</b>	<b>\$ 902</b>	<b>\$ 1,087</b>	<b>\$ 805</b>	<b>\$ 442</b>	<b>\$ 222</b>
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
<b>Net Change Streetlights &amp; Fire combined</b>	<b>\$ (7,911)</b>	<b>\$ 13,660</b>	<b>\$ 25,392</b>	<b>\$ (31,779)</b>	<b>\$ 125,571</b>	<b>\$ (3,278)</b>
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
<b>Transfer (into) or out of reserve funds</b>	<b>\$ 1,087</b>	<b>\$ (1,738)</b>	<b>\$ (13,037)</b>	<b>\$ 11,373</b>	<b>\$ (4,803)</b>	<b>\$ 3,278</b>
<b>History Net Change with fund additions/subtractions.</b>	<b>\$ (6,824)</b>	<b>\$ 11,922.37</b>	<b>\$ 12,354.70</b>	<b>\$ (20,405.70)</b>	<b>\$ 120,767.90</b>	
<b>BUDGET NET CHANGE \$</b>						<b>0</b>
<b>NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures.</b>						
<b>The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.</b>						
<b>Reserve Funds at Year end (June 30th)</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Contingency Fund		\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 21,500.00
Alleghany Fire Unallocated		\$ 3,000.00	\$ 3,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Pike City Fire Unallocated		\$ 7,000.00	\$ 10,000.00	\$ 19,950.00	\$ 12,950.00	\$ 23,950.00
Alleghany Firehouses		\$ 1,409.37	\$ 14,409.37	\$ 11,409.37	\$ 11,409.37	\$ 4,109.37
Alleghany Equ. Then EMS		\$ 1,261.84	\$ -	\$ -	\$ 250.00	\$ 250.00
Pike City Firehouse		\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 6,725.22
Alleghany Dispatch Office		\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Alleghany Fleet		\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78
Pike City Fleet		\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	\$ 1,202.95	\$ 1,202.95
<b>FIRE RESERVES TOTAL</b>		<b>\$ 59,779.38</b>	<b>\$ 71,465.86</b>	<b>\$ 83,415.86</b>	<b>\$ 66,665.86</b>	<b>\$ 71,026.32</b>
Streetlight Fund		\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	\$ 9,018.15	\$ 9,460.62
<b>Total All Reserve Funds</b>		<b>\$ 66,003.41</b>	<b>\$ 78,592.16</b>	<b>\$ 91,629.24</b>	<b>\$ 75,684.01</b>	<b>\$ 80,486.94</b>
NOTE: Reserve funds are caught up AFTER the end of each fiscal year due to calculations that can't be made until after the final 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 .						

