



**MINUTES of the Regular Meeting of the
Pliocene Ridge CSD Board of Directors
Date: Monday October 14, 2024 Time: 6:30 pm
Location: Pike City Firehouse**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:32 pm by President Chris Mills. **Flag Salute.** Present: Board members, Grace Lundeen, Bruce Coons, Chris Mills and Burns Tenney. Director Pam Davis was absent. Also in attendance: District Fire Chief Chris Dorn, Pike City Assistant Chief Jim Buckbee, Alleghany Assistant Chiefs David Arbogast and Ned Cusato, Firefighters: Ryan McCoy, Ethan Esch, Zack Kostik, and Tim Standley. Public: none Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes.

2. CONSENT CALENDAR:

Approval of current Agenda, Minutes for regular meeting held September 19, 2024, and the Treasurer's report for September 2024. There was one question about the streetlights. The treasurer confirmed an additional streetlight has been added to the billing for Forest City. **A motion was made to approve the consent calendar by Burns Tenney and seconded by Chris Mills Ayes: Coons, Lundeen, Mills, Tenney Noes: none Absent: Davis Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: None.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence Incoming From Golden State Risk Management (GSRMA), they are looking for a fire district representative for their board. Notice of GSRMA annual conference Oct. 24th and 25th. **Outgoing:** Signed Biennial Notice of Conflict of Interest code review sent to Sierra County Clerk-Recorders Office.

b) Committee/Member/Business Reports:

1. *Chief's Report* ~ Chief Dorn reported that call volume was light the last month with two medical aids that both required helicopters. Fire activity has slowed down, but we are still in high fire danger with no end in sight. He got the district one more stand-by assignment since the last meeting (36 hours) and is hoping to get one more. There was a question about the status of rescue 6740 and he responded that it still needs to have the valves adjusted, needs some new hoses and some fine tuning.

2. *Assistant Chiefs' Report:* None.

3. *Alleghany Fire Department Auxiliary:* ~ No report.

4. *Pike Community Support Foundation* ~ No report.

5. *Board Member/Staff Reports* ~ Secretary/Treasurer Rae Bell Arbogast reported that she and Risk Manager Cameron Shay were scheduled to meet Jake Dickman of GSRMA on October 18th. This is to "kick-off" the district's participation in the Risk Management Accreditation Program.

6. *Firewise Community Projects* ~ Rae Bell reported that she had been contacted by the Sierra County Firesafe counsel and their forester should be in Pike and Alleghany soon to get the fuels reduction planning grant application started.

7. *Firehouse Projects & ADA Compliance:* ~ Re: Pike Firehouse Project: A preliminary cost comparison of the two different options for adding larger bays in Pike was received from the architect. (Option 1, bring existing firehouse into ADA compliance and add two-bay structure next to it. Option 2, tear down existing firehouse and build a new one). The committee met by conference call on August 30th to go over the estimates. [Option 1 \$870,137 and Option 2 \$4,218,362] There were many things in

the plans for both options that the committee felt should be removed to lower the costs. Denise Ruane was to provide committee feedback to the architect for a revised cost comparison.

Engine Bay ADA compliant bathroom Pike FH: Project manager Ned Cusato reported that he hadn't had a chance to start the permit application.

Alleghany Firehouse Station 1: Rae Bell suggested that the district may need to consider hiring a contractor to put the siding on the firehouse in Alleghany. It has been sitting in the county yard for over two years. Director Tenney requested that an action item for this be placed on next month's meeting agenda.

8. *Pending Grants* – The district finally got word that it was not awarded the Rural Capacity 50/50 Grant for radio equipment. The person who has been administering that grant forever retired. A new person is handling it, and it was difficult to get a clear answer from him.

USDA Vehicle Grant for a new rescue truck for Pike: All requested documents were submitted on very short notice on Sept. 27th. Rae Bell followed up the 2nd week of October and the USDA rep said that PRCSD must meet the letter of conditions, they aren't raising amount. She acted like she didn't remember suggesting that we might get the full amount after September 30th. Everything that can be done for the letter of conditions has been done. A few things listed don't take place until the process is started.

5. ACTION ITEMS

a) *Unfinished Business*

1. *Further discussion re: Chief Dorn use of command vehicle.* Rae Bell was happy to report that the district's insurance pool GSRMA provides free HR Legal counsel to its members! Both the district's insurance pool representative and the Human Resources Attorney weighed in on the vehicle use topic. Conclusion: Response time is critical and allowing the Chief to use the vehicle in this manner while he is on call as duty-officer is a good idea and is very common. It should be written into either his job-description, or a policy or both. Also, on days when there is no emergency he should pay for gas. [He had already suggested this].

2. *Further Discussion re: new employment terms of Secretary/Treasurer position.* There was a question in October about whether-or-not the conversion from Independent Contractor to Employee triggered a job posting requirement. The HR Attorney said "no", her opinion was provided in writing by email to all directors. She also said that if the position is split, only the portion that the district is recruiting for will require a job posting.

Rae Bell also stated that she had a hard time communicating by speaker phone the previous month and wanted to clarify that her new rate of minimum wage is not a straight across increase in pay. Her old contract was for \$200 per month plus hourly pay at \$20 per hour for work that generates income. It is not an "apples to apples comparison". For the hourly work she will be paid \$4.00 per hour less than under the old contract. Payroll taxes of around 11% is part of the projected increase in costs to the district. The HR Attorney confirmed that minimum wage is preferable over flat rate pay for a non-exempt employee.

b) *New Business*

1. *Consider creating a Capital Improvement Reserve Fund:* Treasurer Rae Bell explained that while the district does have a policy to prioritize the existing reserve funds for Capital Expenditures it is not required. [Does not apply to the contingency fund and the streetlight fund]. The district does not have a fund designated specifically for Capital Improvements. District Policy 2040 Capitalization was reviewed.

She went on to explain that having a Capital Improvement Fund is looked upon favorably by many funding sources. The idea is to have a Capital Improvement Fund that is not tied to a specific fire department. It will be used for whatever is determined to be the district's highest need. Chief Dorn emphasized that this is key to his goal of elevating the district to a more professional level. He stated that we need to move away from thinking in terms of two fire departments, towards viewing the district as a single entity.

Burns Tenney asked why the reserve funds are divided like they are. Rae Bell explained that some of it is based on historical policy, such as dividing mutual aid income (no longer in place) and current policies, such as honoring the wishes of donors who wish to contribute to a specific fire department. There is also a policy to put the net revenue from excess vehicle sales into the vehicle fund for the department that housed the vehicle.

A motion was made to create a Capital Improvement Fund by Bruce Coons and seconded by Burns Tenney. Ayes: Coons, Lundeen, Mills, Tenney Noes: none Absent: Davis Abstain: none ~ Motion carried. [Money will be placed in the fund by the board after the stand-by assignments are paid. Exact amount to be determined.]

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS:

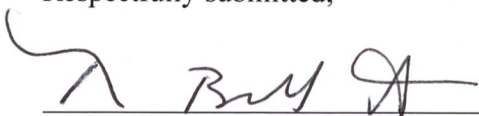
Chief Dorn stated that he wanted to have a board meeting with the first responders present and he thought that it should be done once per year. He stated that it is important for us to know each other. He asked everyone to introduce themselves, state where they live and how long they have been involved. Ryan McCoy stated that he moved to Pike in July and has been attending weekly trainings since. Ethan Esch stated that he has been living in Pike and attending trainings for four years. David Arbogast stated that he has lived in Alleghany for a long time and has been on the fire department for a long time. Jim Buckbee stated that he has lived in Pike since 1986 and has been involved with the Fire Department the entire time. Zack Kostik stated that he has lived in Pike since 1991. Tim Standley stated that he moved to Alleghany in 1965 and has lived in either Pike or Alleghany since then, currently in Pike. Chris Dorn stated that he has lived in Pike for 11 years and joined the department right away. He has been chief for five years. Burns Tenney stated that he moved to Alleghany in 1989 and was involved with the fire department when it was AVFD. He worked out of the area for 22 years and recently moved back full time. He joined the board and is here to help. Chris Mills stated that he moved to Pike in 1989 and has been on the board for about 6 years. Grace Lundeen stated that she moved to Pike in 1973 and joined the board about 7 years ago, but that she won't be renewing her term because she is 90 years old! Bruce Coons stated that he moved to Alleghany in 2004. He is a retired firefighter and currently runs the water system in Alleghany. Rae Bell Arbogast stated that she moved to the area with her family in 1975 and joined AVFD in 1996 as an EMT and as a board member.

The next regular meeting is scheduled for November 21, 2024 in Alleghany at Station 2.

Next Meeting Agenda items: Consider hiring a contractor for Alleghany Station 1 repairs.

7. ADJOURNMENT: There being no further business before the board, the meeting was adjourned at 7:11 PM.

Respectfully submitted,



Rae Bell Arbogast, Secretary



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

No Quorum
Rescheduled to
Dec. 5th 2024

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday October 14, 2024, 6:30 pm

Location: Pike City Firehouse

VIA Phone Conference available for non-board members call 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 Sept 19, 2024 c) Ratify Treasurer's reports & bill payments September 2024 d) Ratify correction to FY24/25 Budget
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.
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- One item under new business.
 8. Pending Grants –
5. DISCUSSION and POSSIBLE ACTION ITEMS:
 - a) Unfinished business:
 1. Further discussion re: Chief Dorn use of command vehicle under specific circumstances.
 2. Further discussion re: conversion of Secretary/Treasurer position from independent contractor to employee.
 - b) New business
 1. Consider creating a Capital Improvement Reserve Fund
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for November 21, 2024 in Alleghany. Agenda items
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 Community Services District

Serving the Communities of Allegheny, Forest City and Pike City
 100 Pike City Road
 Pike City, CA 95960
 plioceneridge.org

Treasurer's Report for September 2024

Beginning Checking Account Balance \$ 6,649.33

DEPOSITS

Date	From:	For:	Amount
		Sierra County Final tax installment for Fiscal Year 23/24 (document attached)	\$ 4,540.27

Deposits Total \$ 4,540.27

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	9/1	PG&E	details below	\$ 651.33
			Allegheny Firehouse	\$ 70.20
			Pike Firehouse	\$ 248.12
			Allegheny Streetlights	\$ 299.12
			Forest City Streetlights	\$ 33.89
EFT	9/1	West America Bank CC Card	details below	\$ 764.80
			Park Fire expenses including food and lodging	\$ 652.97
			Postmaster postage	\$ 9.85
			Auto Zone WT 67 maintenance	\$ 52.51
			Chevron Fuel Pike (Park Fire)	\$ 19.47
2716	9/16	Banner Communications	Radio/Radio Equipment and Programing Pike	\$ 960.68
EFT	9/15	Boyett Petroleum	Fuel Pike (test of new fuel card)	\$ 177.05
2717	9/23	Interspiro	SCBA annual inspection and flow test 3 units housed in Pike	\$ 690.00
818		VOID		
819	9/6	OCD Graffix	decals including application for C67 rig	\$ 1,705.00
820	9/16	US Treasury	Penalty for first quarter payroll taxes (switched to quarterly filing after they were due)	\$ 9.03
2718	9/30	Christopher King	Mountain Fire USFS Mutual Aid. Gross 288.80	\$ 266.71
2719	9/30	Jim Buckbee	Mountain Fire USFS Mutual Aid. Gross 288.80	\$ 266.71
2720	9/30	Rae Bell Arbogast	First Quarter Payroll Dist. Admin 50 hours at \$16.00 donated 12.5 admin hours gross \$800	\$ 738.80
			(had VP Bruce Coons review time sheets when he signed the check, but we need to establish a procedure for this)	

Expenditures/transfers Total \$ 6,230.11

Reserve Account Detail	
Contingency	\$ 24,500.00
Allegheny Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 17,950.00
Allegheny Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
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	\$ 5.79
Reserve Account Total	\$ 80,689.80

Ending Checking Account Balance \$ 4,959.49

Starting Savings account balance \$ 1,641.07

interest earned \$ 0.40

Ending Savings Account Balance \$ 1,641.47

General Fire Fund Total \$ 6,600.96

All Fire Funds (including reserves) \$ 78,272.61

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

Reserve account Starting Balance \$ 80,684.01

Interest earned \$ 5.79

Reserve account Ending Balance \$ 80,689.80

Report prepared by Rae Bell, Treasurer

Total All Funds \$ 87,290.76

Verified against bank statement and QB balances by: X

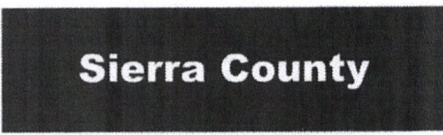
Name Printed

Note: Savings and Reserve account reconciled quarterly.

title

Inv. #6542 @ 6/30/24

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



Memo

9020 Streetlights \$ 537.71
4020.1 Fire \$ 4,002.56

To: Pliocene Ridge CSD
From: Van Maddox, Auditor/Controller - Treasurer/Tax Collector - Risk Manager - Budget
Date: June 30, 2024
Re: Distribution of Taxes - Final 2023/24 Apportionment #3

Enclosed, please find a check for tax distribution in the amount of	<u>\$ 4,540.27</u>
Current Secured Property Tax	3,419.52
Current Unsecured Property Tax	92.95
Prior Secured Property Tax	
Prior Unsecured Property Tax	30.92
Supplemental Property Tax	553.92
Supplemental Unsecured	-
Timber Yield Tax	211.25
Homeowners Property Tax	220.85
Interest Apportionment	10.86
Property Tax Roll Fees	-
Subtotal	4,540.27
Less: Property tax solid waste on the property Tax Roll	-
Total Check Amount Enclosed:	<u>\$ 4,540.27</u>

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

\$ Received end of August 2024
Deposited Sept, 2024

	18-19 Actual Audited	19-20 Actual Audited	20-21 Actual Audited	21-22 Actual Audited	22-23 Actual Audited	24-25 Budget Projection
INCOME						
Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$30,000
Donations	\$18,833	\$0	\$25,440	\$3,372	\$18,727	\$5,000
Grants	\$0	\$900	\$4,957	\$7,414	\$6,820	\$1,000
Surplus Sales	\$0	\$0	\$0	\$13,418	\$0	\$0
EMS/Mutual Aid	\$4,448	\$5,614	\$0	\$0	\$50,983	\$150,000
Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$599
Income Total	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 108,920	\$ 186,599
EXPENSES						
Utilities	\$4,163	\$4,527	\$3,780	\$4,208	\$5,810	\$5,749
Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$13,562
Operating Compliance Board/Admin	\$207	\$222	\$232	\$245	\$0	\$150
Office Expense (includes software)	\$277	\$587	\$401	\$1,109	\$526	\$650
County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$3,900
Admin & Professional Services (includes audit)	\$4,900	\$5,000	\$8,133	\$6,713	\$6,205	\$3,250
Public Relations (includes website expense)	\$498	\$537	\$331	\$531	\$331	\$504
Building Maint. (includes dump fees)	\$447	\$279	\$244	\$2,737	\$3,489	\$30,223
Fixed asset expenditures	\$5,941	\$4,251	\$16,225	\$18,822	\$2,368	\$0
Other Expenses	\$67	\$22	\$4	\$315	\$702	\$0
Overhead Expense Subtotal	\$ 24,097	\$ 24,042	\$ 39,753	\$ 45,456	\$ 31,079	\$ 57,988
Operational both depts.	\$ -	\$ 3,726	\$ -	\$ -	\$ 28,081	\$ 81,100
Allegheny FD Operational	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 12,145	\$ 2,624
Pike FD Operational	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 13,310	\$ 7,724
Total Operating Expense FIRE	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 84,615	\$ 149,436
FIRE SERVICES ONLY NET CHANGE	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ 24,306	\$ 37,163
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	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,182	\$ 5,331
Streetlight Expense	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,095	\$ 4,893
Lights Net Income or (LOSS)	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 1,087	\$ 438
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 25,393	\$ 37,601
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW (more detail on detail sheet)						
Cash Beginning of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,299
Cash Increase or (decrease)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ 10,245	\$ 46,633	\$ 37,601
Cash End of Period	\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 148,679	\$ 139,900
Transfer (into) or out of reserve fund or savings	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ (37,601)
BUDGET NET CHANGE	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 46,633	\$ (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)						
	2020	2021	2022	2023	2024	
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	
Allegheny Fire Unallocated	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00	\$ 8,000.00	
Pike City Fire Unallocated	\$ 7,000.00	\$ 7,000.00	\$ 10,000.00	\$ 19,950.00	\$ 12,950.00	
Allegheny Firehouses	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37	\$ 11,409.37	\$ 11,409.37	
Allegheny Equ. Then EMS	\$ 1,261.84	\$ 1,261.84	\$ -	\$ -	\$ 250.00	
Pike City Firehouse	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	
Allegheny Dispatch Office	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	
Allegheny Fleet	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78	
Pike City Fleet	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	\$ 1,202.95	
FIRE RESERVES TOTAL	\$ 61,894.96	\$ 59,779.38	\$ 71,465.86	\$ 83,415.86	\$ 66,665.86	
Streetlight Fund	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	\$ 9,018.15	
Total All Reserve Funds	\$ 67,090.44	\$ 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. They do match the FUNDS worksheet .						



acc#	NAME	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
4020.1	Tax Revenue Fire	\$29,282	\$30,038	\$28,957	\$30,848	\$31,561	\$ 30,000	Lower than Prelim based on actual for FY 23/24 \$30,810.89
4030.1	Donations	\$1,515		\$1,184	\$372	\$184	\$ 5,000	This much had already come in.
4030.2	Donations for Allegheny Fire	\$11,774		\$24,256	\$3,000	\$13,543		
4030.3	Donations for Pike City Fire	\$5,544		\$900	\$4,957	\$7,414	\$ 1,000	No update on 50/50 grant
4040.1	Grants Allegheny							
4040.2	Grants Pike City							
4060.2	Surplus Sales Allegheny				\$6,000			
4060.3	Surplus Sales Pike City				\$7,418			
4070.0	Emergency Services Income	\$1,500						
4071.0	Mutual Aid Income	\$2,948	\$5,614			\$50,983	\$ 150,000	Based on standby assignments and mutual aid calls for summer 2024 estimate as of 9/9
4082.0	Other Income	\$108	\$3,158		\$18,026	\$830	\$ 599	added new streetlight admin fee of \$240 per year to budget projections
	Revenue Total	\$52,650	\$39,709	\$59,709	73,078	108,920	\$ 186,599	
6170.2	Electricity Allegheny Station 1	\$1,121	\$779	\$922	\$1,004	\$1,184	\$ 1,200	
6170.3	Electricity Pike City Firehouse	\$1,599	\$1,082	\$692	\$1,141	\$2,442	\$ 2,500	
6172.1	Telephone	\$460	\$435	\$593	\$519	\$767	\$ 804	Phone \$67 per month for two lines (one in Pike, one in Allegheny)
6174.2	Water Allegheny	\$480	\$480	\$536	\$480	\$549	\$ 545	
6176.2	Propane Allegheny Station 1	\$503	\$517	\$785	\$503	\$629	\$ 500	
6176.3	Propane Pike City Firehouse	\$4,451	\$1,235	\$253	\$6,154	\$239	\$ 200	52% higher than FY 23/24 was \$8,799
6180.1	Insurance	\$207	\$222	\$232	\$245	\$443	\$ 150	
6230.1	BOD Compliance/Training	\$277	\$387	\$401	\$1,109	\$526	\$ 650	
6265.1	Office expense	\$3,146	\$3,871	\$4,250	\$4,284	\$4,205	\$ 3,900	13% of tax revenue based on history. State mandated admin fee charged by the County
6270.1	County Tax Distribution	\$2,400	\$2,400	\$2,400	\$2,400	\$3,115	\$ -	This line no longer used as of 24/25 final budget. \$6,000 added to payroll figure below.
6271.2	Firewise Communities				\$1,613	\$140		
6272.1	Legal Fees	\$2,500	\$2,600	\$3,133	\$2,700	\$2,950	\$ 3,250	
6273.1	Independent Audit Fee	\$498	\$537	\$331	\$531	\$331	\$ 504	This was a little higher than last year, supposed to jump to \$960 on 7/1/2025
6275.1	Public Relations/website	\$117	\$117	\$134	\$92	\$102	\$ 102	
6280.2	Solid Waste Fee Allegheny	\$140	\$140	\$110	\$110	\$122	\$ 121	
6280.3	Solid Waste Fee Pike City	\$7	\$0		\$2,431	\$3,285	\$ 10,000	Need to buy new doors for Station 1. Metal siding purchased over 2 years ago now!
6295.3	Building Maint. Allegheny	\$184	\$22		\$104		\$ 20,000	Added \$6,500 for firehouse alternatives cost estimate already approved by board
6297.2	Fixed asset expenditures Allegheny	\$1,380			\$18,822	\$126		both lines above increased substantially compared to prelin. Guys started working on downstairs bathroom at Pike FH during standby calls, want to make it ADA compliant.
6297.3	Fixed asset expenditures Pike	\$4,561	\$4,251	\$16,225	\$315	\$2,242		Might have to hire contractor for Allegheny Firehouse Station 1 project if we can't get it going.
6704.0	Other Expenses	\$67	\$22	\$4	\$315	\$702		
	Overhead Expense Subtotal	\$24,097	\$24,042	\$39,753	\$45,456	\$31,079	\$ 57,988	
	Fire Operations Combined expenses							This category added beginning FY 24/25
6909.0	Payroll - Mutual Aid		\$3,726			\$28,081	\$78,000	48% of mutual aid income above, rough estimate based on history + \$6,000 for Secretary/Treasurer/Admin Position. Previously paid \$2,400 flat rate as independent contractor. Plus hourly for specific items. New amount includes approx. 11% for payroll taxes.
6910.0	Training					\$100	\$1,000	Training expense previously booked to "compliance" along with annual hydrostat testing
6911.0	Medical supplies/ small equip.					\$2,000	\$2,000	Previously booked to "supplies" each department. This is high due to stocking new bags.
6912.0	Food and Lodging Mutual Aid					\$28,081	\$ 81,100	Food and lodging for standby assignments and mutual aid calls. Not tracked by dept.
	Subtotal	\$0	\$3,726	\$0	\$0	\$28,081	\$ 81,100	



acch#	NAME	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
7230	Op Compliance/Training	\$821	\$1,172	\$490	\$725	\$1,640	\$824	Starting in FY 24-25 This account no longer used.
7300	Small Equipment	\$1,995	\$1,953	\$9,672	\$6,061	\$5,591	\$824	Personal protective equipment such as turn-outs, uniforms (smrits/mats) and radios. included here subcategories in OB
7301	Equipment Repairs & Maint	\$97	\$283	\$87	\$65	\$53	\$500	As of FY 24/25 Hydrostat testing of SCBAs and Fire Ext. moved here.
7350	Fuel	\$194	\$17	\$1,008	\$721	\$3,791	\$500	
7630	Vehicle Repair & Maint	\$47	\$47	\$145	\$209	\$507	\$300	
7660	Supplies	\$4,064	\$4,023	\$11,558	\$7,802	\$12,145	\$2,624	
	Subtotal							
8230	Op Compliance/Training	\$1,231	\$1,039	\$868	\$887	\$2,118	\$824	Starting in FY 24-25 This account no longer used.
8300	Small Equipment	\$390	\$1,560	\$13,931	\$4,417	\$9,571	\$500	Personal protective equipment such as turn-outs, uniforms (smrits/mats) and radios. included here subcategories in OB
8301	Equipment Repairs & Maint	\$49	\$753	\$802	\$967	\$1,003	\$1,000	As of FY 24/25 Hydrostat testing of SCBAs and Fire Ext. moved here.
8350	Fuel	\$2,608	\$1,001	\$400	\$701	\$5,100	\$300	another \$2,000 added to prelim figure for decals and installation on C67 ng
8660	Vehicle Repair & Maint	\$329	\$87	\$41	\$91	\$607	\$300	
	Supplies	\$5,152	\$4,439	\$17,337	\$7,063	\$13,310	\$7,724	
	Subtotal							
	Total Operating Expense FIRE	\$33,313	\$36,230	\$68,648	\$60,321	\$84,615	\$149,436	
	FIRE SERVICES ONLY NET CHANGE	\$19,337	\$3,479	(\$8,939)	\$12,757	\$24,306	\$ 37,163	This number does not account for fund additions or withdrawals listed at end of document.
9020	Streetlight Tax Revenue	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,331	Only \$6.00 change from previous year.
9030	Streetlight Donations	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,331	Need new figure from VanMaddox
	Streetlight Income Total	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,331	
9170	Streetlight Expense Allegheny	\$3,388	\$3,166	\$3,311	\$3,270	\$3,230	\$3,696	
9171	Streetlight Expense Forest	\$488	\$205	\$190	\$212	\$227	\$264	
9172	Streetlight Admin. Expenses	\$311	\$427	\$448	\$434	\$639	\$483	This is added to "other income" in Fire Section, based on new policy to charge admin. fee 13% of projected revenue
9180	Streetlight portion county management fee	\$311	\$427	\$448	\$434	\$639	\$483	
	Streetlight Expense Total	\$4,487	\$3,798	\$3,949	\$3,916	\$4,095	\$4,893	
	Lights Net Income or (LOSS)	\$652	\$925	\$1,029	\$902	\$1,087	\$438	This line matches "OTHER" Income loss in Quickbooks
	Income Statement net change	\$19,889	\$4,404	(\$7,911)	\$13,659	\$25,393	\$37,601	This line will match Quickbooks Income Statement Net profit or (loss).
CASH FLOW ADDITIONS AND DELETIONS								
NET PROFIT (LOSS)		\$ 19,889	\$ 4,404	(\$ 7,911)	\$ 13,659	\$ 25,393	\$ 37,601	
(increase) decrease in Accounts Receivable		\$ (2,593)	\$ 2,805	\$ (4,632)	\$ (8,383)	\$ 13,883		
(decrease) increase in Account Payable		\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969	\$ (3,594)		
Fixed Asset Changes		\$ (46)	\$ 65	\$ (6,579)	\$ 10,951			
CHANGE IN CASH FOR PERIOD		\$ 16,560	\$ 9,247	\$ (10,358)	\$ 10,245	\$ 46,533	\$ 37,601	
Cash Beginning of Period		\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,299	
Cash End of Period		\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 148,679	\$ 139,900	updated beginning cash figure
Fund Additions		\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (1,029)	\$ (438)		amount projected to go into streetlight fund
Fund Withdrawals				\$ 2,116	\$ 2,116			Preliminary budget had \$9,200 coming from existing funds to pay for paint on C67 ng and archaic, removed that based on increased income projection.
Contingency Fund Withdrawal or (add)								This amount to replenish savings or add to reserve funds at year end.
Total (moved to) or taken from funds		\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ (37,163)	
GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions		\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 46,533	\$ (0)	



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