



Tracy Rural County Fire Protection District

Agenda Item 4.4

STAFF REPORT

Meeting: Regular Meeting
Date: April 14, 2026
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Craig Miller, Chairperson

Re: Authorize Transfer of Funds to District Financial Institutions and Initiate Closure of San Joaquin County Fund Accounts

RECOMMENDATION

Action Item Non-Action Item

It is recommended that the Board of Directors authorize the transfer of remaining balances from specified San Joaquin County fund accounts and direct staff to initiate the process for eventual closure in accordance with County requirements.

BACKGROUND

The District currently maintains fund accounts with San Joaquin County that were established for specific financial purposes, including capital related activities. Over time, these funds are no longer necessary for ongoing operations and will be transferred.

DISCUSSION

In an effort to streamline financial management and improve transparency, staff recommends consolidating funds held in certain San Joaquin County accounts and initiating the process for closure. Staff has requested current balances from the County and will transfer all remaining funds into appropriate District financial institutions, including the Capital Improvement Program (CIP) and Emergency Reserve Fund, as applicable.

San Joaquin County has advised that fund accounts must maintain a zero balance and no transaction activity for a minimum of six (6) months prior to inactivation. Once these conditions are met, the District must submit a formal request to the County ERP team along with Board authorization to complete the closure process. Approval of this item will allow staff to begin the process by transferring funds and ensuring compliance with County requirements prior to final inactivation.

FISCAL IMPACTS

All funds will remain within District controlled accounts and continue to be used for their intended purposes.

ATTACHMENTS

1. Resolution 2026-06



Tracy Rural County Fire Protection District

Resolution No. 2026-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRACY RURAL COUNTY FIRE PROTECTION DISTRICT AUTHORIZING THE TRANSFER OF FUNDS AND INITIATION OF CLOSURE OF CERTAIN SAN JOAQUIN COUNTY FUND ACCOUNTS

WHEREAS, the Tracy Rural County Fire Protection District (District) maintains certain fund accounts with San Joaquin County for the purpose of holding District funds, including those related to capital improvement activities and emergency reserves; and

WHEREAS, the District has determined that it is in its best interest to consolidate funds and streamline financial management by transferring balances from inactive or unnecessary accounts; and

WHEREAS, San Joaquin County requires that fund accounts maintain a zero balance and no activity for a minimum of six (6) months prior to inactivation, and that a formal request be submitted to the County ERP team along with Board authorization;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tracy Rural Fire District as follows:

1. Authorizes the transfer of all remaining balances from the following San Joaquin County fund accounts into appropriate District accounts, including but not limited to the Capital Improvement and Emergency Reserves accounts, as applicable:

Fund 49591

Funs 49519

2. Authorize staff to take all necessary actions to bring the above listed funds to a zero balance;
3. Direct staff to monitor the funds to ensure compliance with San Joaquin County requirements, including maintaining a zero balance and no activity for a minimum of six (6) months prior to inactivation and to initiate the formal closure process by submitting a request to San Joaquin County ERP team;
4. Authorize the District Clerk or designee to take any additional actions necessary to implement this Resolution. .

PASSED, APPROVED AND ADOPTED this 14th day of April 2026.

ATTEST:

Craig Miller, Chairman of the Board

Raychel Jackson, Clerk of the Board