



**Tracy Rural County
Fire Protection District**

Agenda Item 4.3

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: Review and Discuss Preliminary Budget for Fiscal Year 26-27

RECOMMENDATION

Action Item Non-Action Item

It is recommended that the Board of Directors receive, review, and provide direction on the proposed Preliminary Budget for Fiscal Year 2026–27.

BACKGROUND

In accordance with the Fire Protection District Law of 1987, the Board of Directors is required to adopt a Preliminary Budget on or before June 30 of each year and a Final Budget on or before October 1. The Preliminary Budget serves as a planning document to identify anticipated revenues and expenditures and provides an opportunity for Board input prior to adoption of the Final Budget.

DISCUSSION

District staff has prepared the Preliminary Budget for FY 2026–27 based on current operational needs, available financial data, and historical trends. The proposed budget reflects anticipated service levels, ongoing maintenance requirements, and planned expenditures necessary to support District operations. This contains prior year actuals and current fiscal year activity (as of March 31, 2026, to provide a comparative framework for evaluating proposed amounts. As a preliminary document, the budget is intended to guide discussion and allow the Board to provide feedback on funding priorities, operational assumptions, and overall fiscal direction. Staff will incorporate Board input and return with a Final Budget for formal adoption.

FISCAL IMPACTS

Any fiscal impacts will be finalized upon adoption of the Final Budget.

ATTACHMENTS

1. FY 2026-27 Preliminary Budget.

Preliminary Budget
Tracy Rural Fire Protection District
FY 2026-2027

Operating Account	FY26-27 - Proposed	FY25-26 - YTD	FY24-25 Actual
	as of March 31, 2026		
Revenue			
Property Tax / Special Assessments / Homeowners	\$16,113,695.85	\$8,925,009.01	\$14,512,597.14
Interest		\$128,587.16	118,668.55
Expenses			
Apparatus Repair	35,000.00	51,595.63	
Audited Financial Statement	11,000.00	10,450.00	8,475.00
Auditors Direct Assessment	21,000.00	19,931.30	20,950.03
Auditors Tax Admin Charges	160,000.00	90,154.00	155,169.00
Building Maintenance Fund			
Station 3	40,000.00	16,971.35	13,680.86
Station 4	40,000.00	41,874.32	48,390.41
Station 5	40,000.00	41,309.73	8,696.39
Banta			2,780.98
Business Office Services	64,725.00	53,608.36	55,710.71
Consultant Reports			
Benefit Assessment - HdL	14,000.00	13,312.50	13,175.19
County Report	2,000.00	2,719.68	
Misc. Report	5,000.00	12,300.00	7,982.69
UAL Report	20,000.00		
Directors Fees	25,000.00	21,173.70	20,000.00
Election	40,000.00		
Insurance - General Liability	75,000.00	67,328.00	58,910.22
Legal Services			
General	75,000.00	28,595.44	25,646.00
Membership/Association Dues	11,000.00	9,566.00	8,887.00
Seminars	5,000.00	3,785.00	3,080.00
Miscellaneous	10,000.00	6,165.29	7,587.15
Office Expense			

Operating Account			
	FY26-27 - Proposed	FY25-26 - YTD	FY24-25 Actual
Computer	3,000.00	2,520.73	
Phone	6,000.00	4,989.76	6,701.00
Software/Hardware	4,000.00	2,051.91	2,130.68
Supplies	3,000.00	1,874.84	2,366.68
Website / Domain	4,000.00	3,616.00	7,272.15
Retirement			
2022)	700,000.00	650,000.00	
1999)	725,000.00	704,002.00	657,030.00
Safety Plan	700.00	700.00	700.00
Service Charge	2,000.00	1,921.30	1,016.62
SSJCFA - JPA	12,580,000.00	11,828,700.00	10,901,405.69
Ambulance			123,858.94
Training Tower			256,689.00
Transfers Out			
Transfer to CIP - Apparatus Fund	400,000.00	410,000.00	
Transfer to Medical Leave Bank	250,000.00	200,000.00	
Travel & Training			
Parking	\$200.00	48.00	2.00
Lodging	\$5,000.00	4,910.98	1,210.63
Transportation	\$3,000.00	373.91	1,574.32
Utilities			
Station 3	20,000.00	10,724.29	33,318.89
Station 4	20,000.00	17,727.40	26,971.70
Station 5	25,000.00	21,491.20	34,665.84
Total for Expenses	\$15,379,900.00	\$14,356,492.62	\$12,516,035.77
Net Operating Income			
Total for Other Income			
Net Other Income			
Net Income	\$733,795.85	-\$5,302,896.45	\$2,115,229.92

Preliminary Budget
Tracy Rural Fire Protection District
FY 2026-2027

<u>CIP Account</u>	<u>FY25-26 - YTD as of March</u>		
<u>Revenue</u>	<u>FY26-27 - Proposed</u>	<u>31, 2026</u>	<u>FY24-25 Actual</u>
Interest	50,000.00	47,855.73	73,332.74
Rent	2,400.00	2,400.00	2,400.00
Transfers In	400,000.00	410,000.00	200,000.00
Total Revenue	452,400.00	460,255.73	275,732.74
Expenditures			
Engine Loans	285,794.02	285,794.02	285,794.02
Capital Projects			
CIP Future Stations			
CIP Radio Project	287,812.50	180,937.50	
CIP 93 Comms Tower	217,813.38		
CIP 93 Solar		144,160.00	
CIP 94 App Bay Roof		24,600.00	
CIP 94 Kitchen			87,958.93
CIP 94 Generator		34,341.20	
CIP 94 Windows		9,521.47	
Training Tower			
Total for Expenses	791,419.90	679,354.19	373,752.95