



Tracy Rural County Fire Protection District

Board of Directors

Craig Miller
Matt Kopinski
Jeff Ramsey
Pete Reece
John Vieira

Clerk of the Board

Raychel Jackson

Board of Directors – Regular Meeting Agenda Tuesday, April 14, 2026 at 4:00 PM PST

Join Zoom Meeting

<https://us06web.zoom.us/j/89387814339?pwd=dadwBoqfWDWH3VYrC860mshH3jBpLL1>

Call In Number: [1 \(669\) 900 6833](tel:16699006833)

Meeting ID: 893 8781 4339

Passcode: 812385

**Location: 835 N. Central Avenue
Tracy, CA 95376
2nd Floor**

1. Roll Call and Pledge of Allegiance

2. Public Comment

Please, give your name, entity (if any), and address as well as what agenda item you wish to speak about to the Clerk of the Board so that your comments may be heard at the appropriate time. Comments must be limited to 3 minutes.

3. Consent Calendar

- 3.1 Adoption of the April 14, 2026 Agenda
- 3.2 Approval of the March 10, 2026 Minutes
- 3.3 March Disbursement Report

4. Regular Agenda

- 4.1 Approve Resolution Affirming Continued Fire District Jurisdiction over Annexed Property - Costco Cold Storage Project
- 4.2 Approve Resolution Affirming Continued Fire District Jurisdiction over Annexed Property - West Tracy Annexation Plan
- 4.3 Review and Discussion of Preliminary Budget for FY 2026-2027
- 4.4 Authorize Transfer of Funds and Initiate Closure of San Joaquin County Fund Accounts

5. Committee Reports

- 5.1 JPA Representative Report
- 5.2 CenCal Fire Report

6. Informational Update

- 6.1 Fire Chief's Update
- 6.2 Future Fire Stations Update
- 6.3 Station Maintenance Update
- 6.4 SSJCFA Radio System Update
- 6.5 Nexus Study Update
- 6.6 UAL Update

7. Public Comment

For any items not on the agenda.

8. Board Member Comment

For any items not on the agenda and requests for future agenda items. No action will be taken on any questions or matters raised by the Board at this time.

9. Future Agenda Items

10. Closed Session

- 10.1 Public Employee Appointment and Contract Negotiations
(California Government Code §§54957, 54957.6)
Title: General Manager

11. Adjournment until Next Regular Session – May 12, 2026

Compliance with the Americans with Disabilities Act (US Code Title 42) – Assistance for Those with Disabilities: If you have a disability and need accommodation to participate in the meeting, please contact the Administration Office (209-834-7269) or email (raychel.jackson@tracyruralfire.org) at least 72 hours prior to the meeting to inform us of your needs and to determine if accommodation is feasible.



Tracy Rural County Fire Protection District

Board of Directors – Regular Meeting Minutes Tuesday, March 11, 2026 4:00 PM

1. Roll Call and Pledge of Allegiance

Chairman Miller called the meeting to order at 4:01 pm, Pete Reece, Craig Miller and John Vieira present. Matt Kopinski arrived at 4:05pm. Jeff Ramsey absent.

2. Public Comment

No Public Comment.

3. Consent Calendar

- 3.1 Adoption of the March 11, 2026 Agenda
- 3.2 Approval of the February 17, 2026 Minutes
- 3.3 February Disbursement Report
- 3.4 Request for County Check Issuance

- **Motion** was made by Director Reece seconded by Director Vieira to accept Consent Calendar Items 3.1-3.3. **Vote:** Motion passed, 4-0.
- **Motion** was made by Director Kopinski seconded by Director Vieira to accept Consent Calendar Items 3.4 with further clarification from City of Tracy **Vote:** Motion passed, 4-0.

4. Regular Agenda

- 4.1 Review and Accept HdL Coren & Cone Five-Year Forecast for FY2026-2027
 - **Motion** was made by Director Reece seconded by Director Kopinski to approve the Accept HdL Coren & Cone Five-Year Forecast for FY2026-2027
Vote: Motion passed, 4-0.
- 4.2 Review and Accept Draft Audit Report for Blomberg and Griffin for FY2024-2025
 - **Motion** was made by Director Kopinwski seconded by Director Reece to approve Accept Draft Audit Report for Blomberg and Griffin for FY2024-2025.
Vote: Motion passed, 4-0.
- 4.3 Discuss and Approve MSR-Joint Ad-Hoc Committee Appointments
 - **Motion** was made by Director Kopinski seconded by Director Vieira to not participate in the MSR Joint Ad Hoc Committee at this time.
Vote: Motion passed, 4-0.

5. Committee Reports

5.1 JPA Representative Report

Director Reece provided a report from the February 12, 2026, JPA Regular Board Meeting – the Board elected Steve Abercrombir to serve as the Chairperson and Jeff Ramsey as Vice Chairperson for the 2026 JPA; voted to keep the regular meeting the same; adopted a resolution reclassifying temporary full-time EMS positions to permanent full-time EMS; and adopted a resolution declaring specified Board Members and designated volunteers to be deemed employees for the purpose of Workers Compensation coverage.

5.2 Cen Cal Fire Report

No report provided.

6. Informational Update

6.1 Fire Chief's Update

- Chief Bradley provided the monthly report.

6.2 Future Fire Station

- No report provided.

6.3 Station Maintenance Update

- No report provided.

6.4 SSJCFA Radio System Update

- No report provided.

6.5 Nexus Study Update

- No report provided.

7. Public Comment

No Public Comment.

8. Board Member Comment

Director Kopiniski welcomed Fire Marshall Josh Elliott.

9. Future Agenda Items

None.

10. Closed Session

- 10.1 Conference with Real Property Negotiators
(Government Code §54956.8)
Property: Valpico Road, Tracy, CA 95736
Agency Negotiators: Robert Pombo, District Realtor
Under negotiation: Price and Terms
Motion: No Reportable Action.



Tracy Rural County Fire Protection District

- 10.2 Public Employee Appointment and Contract Negotiations
(Government Code §§54957, 54957.6)
Title: General Manager
Motion: No Reportable Action.

11. Meeting Adjournment at 6:01pm.

Raychel Jackson

Raychel Jackson, Clerk of the Board

March 12, 2026

Balance Sheet
Tracy Rural Fire Protection District
Tuesday, March 31, 2026

	Total
<hr/>	
Assets	
Current Assets	
Bank Accounts	
CA CLASS - Capital	1,206,835.53
CA Class - Fire Facility Fees	537,631.73
CA Class - Reserves	1,154,976.97
Fund 49501 - Operations	217,342.98 •
Fund 49515 - Fire Facility Fees	203,365.35 •
Fund 49519 - Emergency Reserve	16,865.00 •
Fund 49591 - Capital Outlay Res	5,458.00 •
Tri Counties Bank - Capital Improvement	547,011.72
Tri Counties Bank - Medical Leave Bank	157,847.28
Tri Counties Bank - Operating	195,899.13
Tri Counties Bank - Reserves	1,148,903.86
Total for Bank Accounts	<hr/> \$5,392,137.55

* reconciled as of 2/28/26

Tracy Rural Fire Protection District
Budget vs. Actuals: TRFD Budget FY 25-26
 July 2025 - June 2026

	Actual	Total Budget	% of Budget
Income			
Fund 49501 - Property Tax			
Homeowners Exemption - State	31,914.50	57,075.54	55.92%
Interest Income	111,455.00	10,000.00	1114.55%
Prior - SB813	1,754.25	5,166.64	33.95%
Prior - Unsecured	18,419.68	9,045.18	203.64%
Prop 172	132,298.00	132,298.00	100.00%
Secured	6,678,586.01	12,017,854.20	55.57%
Secured SB813	208,421.59	370,507.28	56.25%
Special Assessments - Current	1,057,808.52	1,997,319.36	52.96%
Special Assessments - Prior	1,814.92	2,491.27	72.85%
Unsecured	780,039.21	721,459.41	108.12%
Unsecured SB813	13,952.33	23,160.19	60.24%
Total Fund 49501 - Property Tax	\$ 9,036,464.01	\$ 15,346,377.07	58.88%
Refund	1,359.84		
Services	8,565.00		
TCB Operating			
Interest	16,240.19		
Total TCB Operating	\$ 16,240.19	\$ 0.00	
Total Income	\$ 9,062,629.04	\$ 15,346,377.07	59.05%
Gross Profit	\$ 9,062,629.04	\$ 15,346,377.07	59.05%
Expenses			
Audited Financial Statements	10,450.00	8,500.00	122.94%
Auditors Direct Assessment	19,931.30	21,000.00	94.91%
Auditors Tax Admin Charges	90,154.00	160,000.00	56.35%
Building Maintenance Fund			
Station 3	16,971.35	40,000.00	42.43%
Station 4	41,874.32	40,000.00	104.69%
Station 5 Tracy Hills	41,309.73	20,000.00	206.55%
Total Building Maintenance Fund	\$ 100,155.40	\$ 100,000.00	100.16%
Business Office Services	53,608.36	64,725.00	82.82%
Consultant Reports			
Benefit Assessment - HdL	13,312.50	14,000.00	95.09%
County Report	2,719.68	2,000.00	135.98%
Misc. Report	12,300.00	5,000.00	246.00%
Total Consultant Reports	\$ 28,332.18	\$ 21,000.00	134.92%
Directors Fees		20,000.00	0.00%
Craig Miller	2,768.13		
Jeff Ramsey	7,492.94		
Kopinski, Matt	4,886.70		
Reece, Pete	3,908.36		
Vieira, John	1,466.01		
Total Directors Fees	\$ 20,522.14	\$ 20,000.00	102.61%

Fund Transfer	-7,481.00			
Capital Fund			375,000.00	0.00%
Major Apparatus Repair			35,000.00	0.00%
Total Capital Fund	\$ 0.00	\$ 410,000.00		0.00%
Medical Leave Bank			200,000.00	0.00%
Total Fund Transfer	-\$ 7,481.00	\$ 610,000.00		-1.23%
Insurance - General Liability	67,328.00	64,000.00		105.20%
Legal Services				
General	28,595.44	75,000.00		38.13%
JPA		10,000.00		0.00%
Litigation		25,000.00		0.00%
Total Legal Services	\$ 28,595.44	\$ 110,000.00		26.00%
Membership/Association Dues	9,566.00	10,000.00		95.66%
Seminars	3,785.00	5,000.00		75.70%
Total Membership/Association Dues	\$ 13,351.00	\$ 15,000.00		89.01%
Miscellaneous	6,165.29	15,000.00		41.10%
Office Expense				
Computer	2,520.73	3,000.00		84.02%
Miscellaneous	76.68	4,000.00		1.92%
Phone	4,989.76	6,000.00		83.16%
Postage		200.00		0.00%
Software/Hardware	1,914.00	500.00		382.80%
Supplies	1,798.16	400.00		449.54%
Website / Web Hosting	3,615.00			
Total Office Expense	\$ 14,914.33	\$ 14,100.00		105.78%
Retirement				
PERS Unfunded Liability (1999-2022)	650,000.00	618,268.00		105.13%
PERS Unfunded Liability (Pre 1999)	704,002.00	702,240.00		100.25%
Safety Plan	700.00	700.00		100.00%
Total Retirement	\$ 1,354,702.00	\$ 1,321,208.00		102.54%
Service Charge	1,470.94			
SSJCFA - JPA				
FY2025-2026	11,828,700.00	11,980,575.00		98.73%
Total SSJCFA - JPA	\$ 11,828,700.00	\$ 11,980,575.00		98.73%
Travel & Training		3,000.00		0.00%
Fuel	374.91			
Lodging	4,910.98			
Parking	48.00			
Total Travel & Training	\$ 5,333.89	\$ 3,000.00		177.80%
Utilities				
Station 3	10,724.29	30,000.00		35.75%
Station 4	17,727.40	30,000.00		59.09%
Station 5	21,491.20	25,000.00		85.96%
Total Utilities	\$ 49,942.89	\$ 85,000.00		58.76%
Total Expenses	\$ 13,686,176.16	\$ 14,613,108.00		93.66%
Net Operating Income	-\$ 4,623,547.12	\$ 733,269.07		-630.54%
Other Income				

Consultant Cost Reimbursements		8,500.00		
Total Other Income	\$	8,500.00	\$	0.00
Net Other Income	\$	8,500.00	\$	0.00
Net Income	-\$	4,615,047.12	\$	733,269.07 -629.38%

Thursday, Apr 09, 2026 02:46:19 PM GMT-7 - Accrual Basis

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
TCB Credit Card Expenses
March 2026

Transaction Type	Date	Vendor	Memo/Description	Split	Amount
TCB Credit Card					
Credit Card Expense	03/02/2026	ProTech		Utilities:Station 5	70.00
Credit Card Expense	03/02/2026	Zoom		Office Expense:Software/Hardware	10.00
Credit Card Expense	03/02/2026	Coy Parking	parking - checks	Travel & Training:Parking	2.00
Credit Card Expense	03/06/2026	Amazon	ink	Office Expense:Supplies	564.33
Credit Card Expense	03/11/2026	CSDA	Conferences	-Split-	3,100.00
Credit Card Expense	03/16/2026	Jorge's El Tapatio	Staff lunch	Miscellaneous	56.82
Credit Card Expense	03/18/2026	BlueHost	renewal domain privacy	Office Expense:Website / Web Hosting	15.00
Credit Card Expense	03/20/2026	AT&T		Office Expense:Phone	451.26
Credit Card Expense	03/20/2026	Amazon	ceiling tile	Building Maintenance Fund:Station 3	145.45
Credit Card Expense	03/20/2026	Shell	fuel	Travel & Training:Fuel	108.77
Check	03/25/2026	Tri Counties Bank Credit Card		Tri Counties Bank - Operating	-5,388.66
Credit Card Expense	03/25/2026	Amazon	90 office ink	Office Expense:Supplies	203.28
Credit Card Expense	03/25/2026	EcoWater Systems		Building Maintenance Fund:Station 3	65.00
Credit Card Expense	03/25/2026	Coy Parking	parking - checks	Travel & Training:Parking	2.00
Total for TCB Credit Card					-\$ 594.75



**Tracy Rural County
Fire Protection District**

Agenda Item 4.1

STAFF REPORT

Meeting: Regular Meeting
Date: April 14, 2026
To: Board of Directors
Prepared by: Randall Bradley, SSJCFE Fire Chief
Approved by: Craig Miller, Chairperson

Re: Resolution Affirming Continued Fire District Jurisdiction Over Annexed Property

RECOMMENDATION

Action Item Non-Action Item

Adopt a resolution affirming that the Tracy Rural Fire District will continue to provide fire protection and emergency services to the property proposed for annexation by the City of Tracy for the Costco Cold Storage Project.

BACKGROUND

The City of Tracy is processing an annexation for approximately 77.2 acres located at 26301 Hansen Road within the City's Sphere of Influence. The annexation is associated with the proposed Costco Cold Storage Project.

The project includes development of a 567,075-square-foot cold storage and distribution facility, along with supporting office space and site improvements.

The San Joaquin County Local Agency Formation Commission (LAFCO) requires formal confirmation from the District regarding continued fire service jurisdiction.

DISCUSSION

Approval of the proposed resolution affirms that the District will continue providing fire protection and emergency services to the annexed area. This action is consistent with the Tracy Rural Fire District and the City of Tracy's joint provision of fire protection services through the South San Joaquin County Fire Authority, as well as the District's long-term planning and service obligations, while preserving fire protection revenue streams. The project is anticipated to include a large industrial cold storage facility employing approximately 300 employees, which will increase service demand but remains consistent with the District's service capabilities.



Tracy Rural County Fire Protection District

FISCAL IMPACTS

The annexation is expected to generate additional property tax revenue to the District.

ATTACHMENTS

1. Draft Resolution No 2026-04



Tracy Rural County Fire Protection District

Resolution No. 2026-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRACY RURAL FIRE PROTECTION DISTRICT AFFIRMING CONTINUED FIRE DISTRICT JURISDICTION OVER ANNEXED PROPERTY FOR THE COSTCO COLD STORAGE PROJECT (26301 HANSEN ROAD)

WHEREAS, the City of Tracy has initiated an annexation process for property located at 26301 Hansen Road, consisting of approximately 77.2 acres, identified as Assessor's Parcel Numbers 209-230-090 and 209-230-240 (the "Property"); and

WHEREAS, the annexation is associated with the proposed Costco Cold Storage Project, which includes development of a cold storage and distribution facility and related site improvements; and

WHEREAS, the Tracy Rural Fire Protection District ("District") and the City of Tracy jointly provide fire protection and emergency services through a joint powers agreement establishing the South San Joaquin County Fire Authority; and

WHEREAS, the City of Tracy's Resolution No. 2026-XX requests that the annexation occur without detachment from the Tracy Rural Fire District; and

WHEREAS, the San Joaquin County Local Agency Formation Commission (LAFCO) has requested formal confirmation from the District regarding its continued jurisdiction over the annexed property; and

WHEREAS, it is in the best interests of the District and the community to maintain fire protection and emergency services jurisdiction over the Property through the South San Joaquin County Fire Authority.

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

1. The District affirms that it shall continue to provide fire protection and emergency services to the annexed property at 26301 Hansen Road.
2. The District agrees that the annexation of the Property into the City of Tracy shall occur without detachment from the Tracy Rural Fire District.
3. The District Clerk is directed to communicate this resolution to LAFCO and the City of Tracy to facilitate the annexation process.
4. This resolution shall take effect immediately upon its adoption.

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

ATTEST:

Craig Miller, Chairman of the Board

Raychel Jackson, Clerk of the Board



**Tracy Rural County
Fire Protection District**

Agenda Item 4.2

STAFF REPORT

Meeting: Regular Meeting
Date: April 14, 2026
To: Board of Directors
Prepared by: Randall Bradley, SSJCFA Fire Chief
Approved by: Craig Miller, Chairperson

Re: Resolution Affirming Continued Fire District Jurisdiction Over Annexed Property

RECOMMENDATION

Action Item Non-Action Item

Adopt a resolution affirming that the Tracy Rural Fire District will continue to provide fire protection and emergency services to the property proposed for annexation by the City of Tracy for the West Tracy Annexation Project.

BACKGROUND

The City of Tracy is processing an annexation of approximately 1,499 acres located in the southwest portion within the City's Sphere of Influence in an unincorporated area of San Joaquin County.

The proposed annexation area is planned for industrial and public facilities uses consistent with the City of Tracy General Plan. At this time, no specific development project is proposed for approval, and development within the annexation area is expected to occur incrementally over time.

As part of the annexation process, the San Joaquin County Local Agency Formation Commission (LAFCO) requires confirmation from affected agencies regarding service responsibilities.

DISCUSSION

Approval of the proposed resolution acknowledges the annexation and affirms the District's role in the provision of fire protection and emergency services within the project area, consistent with existing service delivery through the South San Joaquin County Fire Authority.

Fire protection services are currently provided within and adjacent to the annexation area, including response from Station 94, which serves as a primary responder in the vicinity.



Tracy Rural County Fire Protection District

Future development within the annexation area is anticipated to increase demand for fire protection and emergency services over time. The extension and level of services will be evaluated as development occurs and will be addressed through existing service planning, infrastructure requirements, and applicable development impact fees.

FISCAL IMPACTS

The annexation is expected to generate additional property tax revenue and development impact fees to the District.

ATTACHMENTS

1. Draft Resolution No 2026-05



Tracy Rural County Fire Protection District

Resolution No. 2026-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRACY RURAL COUNTY FIRE PROTECTION DISTRICT AFFIRMING CONTINUED FIRE DISTRICT JURISDICTION OVER ANNEXED PROPERTY FOR THE TRACY WEST ANNEXATION PROJECT

WHEREAS, the City of Tracy has initiated an annexation process for approximately 1,499 acres, located at the southwest portion of the City's Sphere of Influence in an unincorporated area of San Joaquin County (the "Property"); and

WHEREAS, the proposed annexation area is planned for industrial and public facilities uses consistent with the City of Tracy General Plan; and

WHEREAS, the Tracy Rural County Fire Protection District ("District") and the City of Tracy jointly provide fire protection and emergency services through a joint powers agreement establishing the South San Joaquin County Fire Authority; and

WHEREAS, the City of Tracy's Resolution No. 2026-XX requests that the annexation occur without detachment from the Tracy Rural Fire District; and

WHEREAS, the San Joaquin County Local Agency Formation Commission (LAFCO) has requested formal confirmation from the District regarding its continued jurisdiction over the annexed property; and

WHEREAS, it is in the best interests of the District and the community to maintain fire protection and emergency services jurisdiction over the Property through the South San Joaquin County Fire Authority.

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

1. The District affirms that it shall continue to provide fire protection and emergency services to the proposed West Tracy Annexation Project.
2. The District agrees that the annexation of the Property into the City of Tracy shall occur without detachment from the Tracy Rural Fire District.
3. The District Clerk is directed to communicate this resolution to LAFCO and the City of Tracy to facilitate the annexation process.
4. This resolution shall take effect immediately upon its adoption.

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

ATTEST:

Craig Miller, Chairman of the Board

Raychel Jackson, Clerk of the Board



**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



**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