



Tracy Rural County Fire Protection District

Agenda Item 4.1

STAFF REPORT

Meeting: Regular Meeting
Date: January 13, 2026
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Craig Miller, Chairperson

Re: Receive a Mid-Year Budget Report for Fiscal Year 2025-2026

RECOMMENDATION

Action Item **Non-Action Item**

Receive the FY 2025-26 Mid-Year Budget Report.

BACKGROUND

The FY 2025-26 budget was adopted by the District on September 9, 2025. Included in this report, is a review of revenues and expenses from July 1, 2025 – December 31, 2025.

DISCUSSION

As the District approached the middle of the fiscal year, staff conducted a review of the adopted operating budget and revenue projections for the remainder of the current fiscal year. It is standard procedure to perform a mid-year review of the District's budget to ensure any deviations from the initial budget projections are proactively addressed.

Based on this review, revenues are tracking generally consistent with the adopted budget based on historical collection patterns and timing. Expenditures are also within expected ranges for this point in the fiscal year.

Fiscal Impact

None, informational only.

Attachments

1. TRFD FY25-26 Mid-Year Budget

Budget vs. Actuals_TRFD Budget FY 25-26_Class_Report
July 1, 2025-June 30, 2026

Distribution account	Capital Improvements				Emergency Reserves				Fire Facility Fees				Medical Leave Buyout				Operational				Total			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income																								
CA CLASS - Capital Investment																								
Interest	24,857.77		24,857.77																			24,857.77		24,857.77
Total for CA CLASS - Capital Investment	24,857.77		24,857.77																			24,857.77		24,857.77
CA Class - FFF Investment																								
CA Class - FFF Interest								11,073.85					11,073.85									11,073.85		11,073.85
Total for CA Class - FFF Investment								11,073.85					11,073.85									11,073.85		11,073.85
CA Class - Reserves Investment																								
CA Class - Reserves Interest					23,789.63			23,789.63														23,789.63		23,789.63
Total for CA Class - Reserves Investment					23,789.63			23,789.63														23,789.63		23,789.63
Fund 49501 - Property Tax																								
Homeowners Exemption - State													9,574.35	57,075.54	-47,501.19	16.77%	9,574.35	57,075.54	-47,501.19	16.77%	9,574.35	57,075.54	-47,501.19	16.77%
Interest Income													75,987.00	10,000.00	65,987.00	759.87%	75,987.00	10,000.00	65,987.00	759.87%	75,987.00	10,000.00	65,987.00	759.87%
Prior - SBB13													1,754.25	5,166.64	-3,412.39	33.95%	1,754.25	5,166.64	-3,412.39	33.95%	1,754.25	5,166.64	-3,412.39	33.95%
Prior - Unsecured													18,419.68	9,045.18	9,374.50	203.64%	18,419.68	9,045.18	9,374.50	203.64%	18,419.68	9,045.18	9,374.50	203.64%
Prop 172													132,298.00	132,298.00	0.00	100.00%	132,298.00	132,298.00	0.00	100.00%	132,298.00	132,298.00	0.00	100.00%
Secured													6,678,586.01	12,017,854.20	-5,339,268.19	55.57%	6,678,586.01	12,017,854.20	-5,339,268.19	55.57%	6,678,586.01	12,017,854.20	-5,339,268.19	55.57%
Secured SBB13													208,421.59	370,507.28	-162,085.69	56.25%	208,421.59	370,507.28	-162,085.69	56.25%	208,421.59	370,507.28	-162,085.69	56.25%
Special Assessments - Current													1,057,808.52	1,997,319.36	-939,510.84	52.96%	1,057,808.52	1,997,319.36	-939,510.84	52.96%	1,057,808.52	1,997,319.36	-939,510.84	52.96%
Special Assessments - Prior													1,814.92	2,491.27	-676.35	72.85%	1,814.92	2,491.27	-676.35	72.85%	1,814.92	2,491.27	-676.35	72.85%
Unsecured													780,039.21	721,459.41	58,579.80	108.12%	780,039.21	721,459.41	58,579.80	108.12%	780,039.21	721,459.41	58,579.80	108.12%
Unsecured SBB13													13,952.33	23,160.19	-9,207.86	60.24%	13,952.33	23,160.19	-9,207.86	60.24%	13,952.33	23,160.19	-9,207.86	60.24%
Total for Fund 49501 - Property Tax													8,976,655.86	15,346,377.07	-6,369,721.21	58.51%	8,976,655.86	15,346,377.07	-6,369,721.21	58.51%	8,976,655.86	15,346,377.07	-6,369,721.21	58.51%
Fund 49515 - Fire Facility Fees																								
Interest													1,630.00	1,630.00			1,630.00	1,630.00			1,630.00	1,630.00		
Mitigation Fees													125,051.24	125,051.24			125,051.24	125,051.24			125,051.24	125,051.24		
Total for Fund 49515 - Fire Facility Fees								126,681.24					126,681.24				126,681.24				126,681.24		126,681.24	
Fund 49519 - Emergency Reserve																								
Interest					12,327.00			12,327.00														12,327.00		12,327.00
Total for Fund 49519 - Emergency Reserve					12,327.00			12,327.00														12,327.00		12,327.00
Fund 49591 - Capital Outlay																								
Interest	115.00		115.00																			115.00		115.00
Rent																								
New Jerusalem School	2,400.00	2,400.00	0.00	100.00%																	2,400.00	2,400.00	0.00	100.00%
Total for Rent	2,400.00	2,400.00	0.00	100.00%																	2,400.00	2,400.00	0.00	100.00%
Total for Fund 49591 - Capital Outlay	2,515.00	2,400.00	115.00	104.79%																	2,515.00	2,400.00	115.00	104.79%
Refund																								
TCB Capital																								
Interest	13,383.05		13,383.05																			13,383.05		13,383.05
Total for TCB Capital	13,383.05		13,383.05																			13,383.05		13,383.05
TCB Operating																								
Interest																								
Total for TCB Operating													14,545.35		14,545.35						14,545.35		14,545.35	
TCB Reserves																								
Interest					5,716.33			5,716.33														5,716.33		5,716.33
Total for TCB Reserves					5,716.33			5,716.33														5,716.33		5,716.33
TCB Retirement Leave																								
Interest													2,989.20	200,000.00	-200,000.00	0.00%	2,989.20	200,000.00	-200,000.00	0.00%	2,989.20	200,000.00	-200,000.00	0.00%
Total for TCB Retirement Leave													2,989.20	200,000.00	-197,010.80	1.49%	2,989.20	200,000.00	-197,010.80	1.49%	2,989.20	200,000.00	-197,010.80	1.49%
Apparatus/Equipment Fund																								
Total for Income	40,755.82	412,400.00	-371,644.18	9.88%	53,985.96			53,985.96	137,755.09				2,989.20	200,000.00	-197,010.80	1.49%	8,994,561.05	15,346,377.07	-6,351,816.02	58.61%	\$9,230,047.12	\$15,958,777.07	-6,728,729.95	57.84%
Cost of Goods Sold																								
Gross Profit	40,755.82	412,400.00	-371,644.18	9.88%	53,985.96			53,985.96	137,755.09				2,989.20	200,000.00	-197,010.80	1.49%	8,994,561.05	15,346,377.07	-6,351,816.02	58.61%	\$9,230,047.12	\$15,958,777.07	-6,728,729.95	57.84%
Expenses																								
Apparatus / Equipment	51,595.63		51,595.63																			51,595.63		51,595.63
Apparatus																								
Engine Loan	173,356.30	283,794.02	-110,437.72	61.09%									0.00		0.00		173,356.30	283,794.02	-110,437.72	61.09%	173,356.30	283,794.02	-110,437.72	61.09%
Total for Apparatus	173,356.30	283,794.02	-110,437.72	61.09%									0.00		0.00		173,356.30	283,794.02	-110,437.72	61.09%	173,356.30	283,794.02	-110,437.72	61.09%
Total for Apparatus / Equipment	224,951.93	283,794.02	-58,842.09	79.27%									0.00		0.00		224,951.93	283,794.02	-58,842.09	79.27%	224,951.93	283,794.02	-58,842.09	79.27%
Auditors Direct Assessment																								
Auditors Tax Admin Charges																								
Total for Auditors Tax Admin Charges													19,931.30	21,000.00	-1,068.70	94.91%	19,931.30	21,000.00	-1,068.70	94.91%	19,931.30	21,000.00	-1,068.70	94.91%
Building Maintenance Fund																								
Station 3																								
Station 4																								
Station 5 Tracy Hills																								
Total for Building Maintenance Fund													13,579.45	40,000.00	-26,420.55	33.95%	13,579.45	40,000.00	-26,420.55	33.95%	13,579.45	40,000.00	-26,420.55	33.95%
Business Office Services																								
Capital Improvement Projects																								

