



Tracy Rural County Fire Protection District

Agenda Item 4.1

STAFF REPORT

Meeting: Regular Meeting
Date: September 8, 2026
To: Board of Directors
Prepared by: Raychel Jackson, Board Clerk
Approved by: Craig Miller, Chairperson

Re: Approve Resolution 2026-15 to Adopt the Budget for Tracy Rural County Fire District for the Fiscal Year 2026-2027

RECOMMENDATION

☒ **Action Item** ☐ Non-Action Item

It is recommended that the Board of Directors approve Resolution 2026-15 to adopt the final budget for FY2026-2027.

BACKGROUND

The Fire Protection District Law of 1987 provides the Board shall adopt a preliminary budget before June 30 and adopt a final budget before or on October 1 of each year. On June 9, 2026, the Board of Director's approved a preliminary budget for FY 2026-2027.

DISCUSSION

Staff has prepared the FY2026-27 final budget based on current available information and with the direction of the Board of Director's from the June 9, 2026, preliminary budget meeting. The budget provides for the financial planning and evaluation for the operating and capital improvement accounts.

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major resource for this fund is property taxes and property assessments. Expenditures are made for public safety and other operating expenses.

The Capital Improvement Fund is used to account for the replacement of equipment, apparatus, building upgrades and construction of major capital projects. Resources are provided by transfers from the General Fund and grants, if applicable. The proposed budget projects expenditures of approximately \$306,000.00. This includes annual payments for E94 (\$112,437.72), BME (\$50,708.23), E93 (\$122,648.07).



Tracy Rural County Fire Protection District

FISCAL IMPACTS

None.

ATTACHMENTS

1. FY 2026-27 Final Budget
2. Resolution 2026-15 – Approving and Adopting FY 2026-2027 Final Budget

Preliminary Budget
Tracy Rural Fire Protection District
FY 2026-2027

Operating Account	
	FY26-27 - Proposed
Revenue	
Property Tax / Special Assessments /	
Homeowners	\$16,113,695.85
Interest	
Expenses	
Apparatus Repair	35,000.00
Audited Financial Statement	11,000.00
Auditors Direct Assessment	21,000.00
Auditors Tax Admin Charges	185,000.00
Building Maintenance Fund	
Station 3	40,000.00
Station 4	40,000.00
Station 5	40,000.00
Business Office Services	67,961.00
Consultant Reports	
Benefit Assessment - HdL	14,000.00
County Report	2,000.00
Misc. Report	5,000.00
UAL Report	20,000.00
Directors Fees	25,000.00
Election	0.00
Insurance - General Liability	75,000.00
Legal Services	
General	75,000.00
Land Use	45,000.00
Membership/Association Dues	
Seminars	5,000.00
Miscellaneous	10,000.00
Office Expense	
Computer	3,000.00
Phone	6,000.00
Software/Hardware	4,000.00
Supplies	3,000.00
Website / Domain	4,000.00
Retirement	
PERS Unfunded Liability (1999-2022)	650,000.00
PERS Unfunded Liability (Pre 1999)	635,523.00
Safety Plan	700.00
Service Charge	2,000.00
SSJCFA - JPA	12,462,099.37

Operating Account	
	FY26-27 - Proposed
Ambulance	
Training Tower	
Radio Project	749,930.00
Transfers Out	
Transfer to CIP - Apparatus Fund	400,000.00
Transfer to CIP - Building	
Transfer to Medical Leave Bank	250,000.00
Travel & Training	
Parking	\$200.00
Lodging	\$5,000.00
Transportation	\$3,000.00
Utilities	
Station 3	20,000.00
Station 4	20,000.00
Station 5	25,000.00
Workers Compensation	1,836.00
Total for Expenses	\$15,972,249.87
Net Operating Income	
Total for Other Income	
Net Other Income	
Net Income	\$141,446.48



Tracy Rural County Fire Protection District

Resolution No. 2026-15

APPROVING AND ADOPTING THE BUDGET OF THE TRACY RURAL COUNTY FIRE DISTRICT FOR THE FISCAL YEAR 2026-2027

WHEREAS, the District is required to adopt a budget per the Fire Protection District Law of 1987 on or before October 1 of each year, the Board must adopt a final budget which conforms to the accounting and budgeting procedures for special districts;

WHEREAS, the Board of Directors has reviewed and considered the Budget for Fiscal Year 2026-2027;

WHEREAS, the Budget provides a comprehensive plan of financial operations for the District including an estimate of revenues and the anticipated requirements for expenditures, appropriations and reserves for the forthcoming fiscal year;

WHEREAS, the Fiscal Year 2026-2027 Preliminary Budget was adopted on June 9, 2026, at the Regular Board Meeting;

WHEREAS, the Board desires to approve and adopt the District's Budget for Fiscal Year 2026-2027.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of Tracy Rural County Fire Protection District that:

The District does hereby approves and adopts the Tracy Rural County Fire District's Budget for Fiscal Year 2026-2027.

Motion passed.

Passed, approved, and adopted this 8th day of September, 2026.

Craig Miller, Chairman of the Board

ATTEST:

Raychel Jackson, Clerk of the Board