

Tracy Rural County Fire Protection District

Board of Directors

John Muniz
John Vieira
Pete Reece
Bob Pombo
Jeff Ramsey

Natalie Bowman, Clerk of the Board
1820 W. Kettleman Ln, Ste F
Lodi, CA 95242
P: (209) 331-9518
natalie.bowman@tracyruralfire.org
www.tracyruralfire.org

Board of Directors – Special Meeting Agenda Chambers of Commerce, located at 223 10th Street Tracy, CA Friday, June 26, 2020 1:00 PM PST

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

- A. Adoption of the Agenda
- B. Approval of the Minutes

4. Regular Agenda

- A. Resolution 2020-22: Preliminary Budget FY 2020/2021

5. Information Only Agenda

6. Board Member Comment

For any items not on the agenda and requests for future agenda items.

7. Public Comment

For any items not on the agenda.

8. Closed Session

9. Adjournment until Next Regular Session – June 21, 2020

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Board of Directors – Closed Session Agenda Chambers of Commerce, located at 223 10th Street Tracy, CA Friday, June 26, 2020 Following the Special Meeting

1. Roll Call and Pledge of Allegiance

2. Public Comment

Council will vote on limiting total time and individual times per Brown Act §54954.3. (b) (1). At this time, members of the public may only comment on an item appearing on the agenda. Please adhere to the following when addressing the Council: • Individual comments will be limited to 3 minutes or less. • Comments should be directed to the Council as a whole and not directed to individual Council Members

3. Adjourn to Closed Meeting

- a. Consult with legal counsel regarding potential litigation. One case. Pursuant to California Government Code section 54956.9.
- b. Consult with legal counsel regarding existing litigation (Tracy Rural Fire District v. San Joaquin Local Area Formation Commission, San Joaquin Superior Court Case No. 2019-9687). One case. Pursuant to California Government Code section 54956.9.

4. Reconvene to Regular Meeting

5. Report out of Closed Meeting

6. Adjournment

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STAFF REPORT

Meeting: Regular Meeting
Date: June 16, 2020
To: Board of Directors
From: Finance Director, Raychel Jackson; Legal Counsel, Mark Bowman
Re: Preliminary Budget for Fiscal Year 2020-2021

Recommendation

It is recommended that the Tracy Rural County Fire Protection District (District) Board of Directors receive the proposed preliminary budget for FY2020-21.

Executive Summary

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.

Discussion

Staff has prepared the FY2020/21 preliminary budget based on current available information. The budget is presented as a preliminary budget so the Directors can provide input which will be incorporated into the final budget. The budget provides for the financial planning and evaluation of all funds. Fund accounts include: 1) General; 2) Building Maintenance and Apparatus Funds within the Capital Outlay; 3) Fire Facilities; 4) Retirement Buyout; and 5) Reserve.

Fiscal Impact

None.

Attachments

1. FY 2020-21 Preliminary Budget

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Resolution No. 2020-22

APPROVING AND ADOPTING THE PRELIMINARY BUDGET OF THE TRACY RURAL COUNTY FIRE DISRICT FOR THE FISCAL YEAR 2020-21

WHEREAS, the District is required to adopt a preliminary budget per the Fire Protection District Law of 1987;

WHEREAS, the portion of the District's budget is contained within the South San Joaquin County Fire Authority cost sharing formula to provide effective fire services;

WHEREAS, the preliminary budget must be presented to the Board of Directors by June 30th of each year;

WHEREAS, the FY2020-21 District Budget incorporated preliminary budgets for maintenance and operating expenses;

WHEREAS, the Board desires to approve and adopt the District's Preliminary Budget for Fiscal Year 2020-21.

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors does hereby approve and adopt the attached Preliminary Budget for Fiscal Year 2020-21.

Motion to approve was made by _____ and second was made by _____.

Motion _____.

Passed, approved, and adopted this _____ day of June, 2020.

John Muniz, Chairman of the Board

ATTEST:

Natalie Bowman, Clerk of the Board

8:05 AM
 06/12/20
 Cash Basis

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	<u>1 - General ...</u>	<u>2 -Capital ...</u>	<u>3 - Fire F...</u>	<u>4 - Retire...</u>	<u>5-Reserve ...</u>	<u>TOTAL</u>
	<u>Jul '20 - Jun...</u>	<u>Jul '20 - Ju...</u>	<u>Jul '20 - J...</u>	<u>Jul '20 - J...</u>	<u>Jul '20 - Ju...</u>	<u>Jul '20 - Jun...</u>
Ordinary Income/Expense						
Income						
Beginning Balance	1,874,426.80	2,777,315.22	425,816.65	146,225.70		5,223,784.37
Apparatus/Equipment Fund		1,200,000.00				1,200,000.00
Building Maintenance Fund						
Station 3						
Solar Project		120,000.00				120,000.00
Station 3 - Other		90,000.00				90,000.00
Total Station 3		210,000.00				210,000.00
Station 4		90,000.00				90,000.00
Total Building Maintenance Fund		300,000.00				300,000.00
Fund 49501 - Property Tax						
Homeowners Exemption - State	42,000.00					42,000.00
Interest Income	20,000.00					20,000.00
Licenses, Permits, Etc	4,000.00		0.00			4,000.00
Other Miscellaneous income						
Rural Address Markers		0.00				0.00
Other Miscellaneous income ...				0.00		0.00
Total Other Miscellaneous inco...		0.00		0.00		0.00
Rent		48,000.00				48,000.00
Secured	6,123,116.00					6,123,116.00
Secured SB813	193,878.00					193,878.00
Special Assessments - Current	1,445,817.00					1,445,817.00
Unsecured	311,245.00					311,245.00
Unsecured SB813	8,893.00					8,893.00
Fund 49501 - Property Tax - Other	0.00					0.00
Total Fund 49501 - Property Tax	8,148,949.00	48,000.00	0.00	0.00		8,196,949.00
Fund 49512 - Retirement						
Interest				0.00		0.00
Fund 49512 - Retirement - Other				200,000.00		200,000.00
Total Fund 49512 - Retirement				200,000.00		200,000.00
Fund 49515 - Fire Facility Fees						
Interest			3,000.00			3,000.00
Mitigation Fees			270,000.00			270,000.00
Total Fund 49515 - Fire Facility Fees			273,000.00			273,000.00
Fund 49591 - Capital Outlay						
Interest		50,000.00				50,000.00
Rent						
Station 92	0.00					0.00
Station 95	0.00					0.00
Total Rent	0.00					0.00
Fund 49591 - Capital Outlay - Ot...		200,000.00				200,000.00
Total Fund 49591 - Capital Outlay	0.00	250,000.00				250,000.00
Reserve Fund					2,777,315.22	2,777,315.22
Total Income	10,023,375.80	4,575,315.22	698,816.65	346,225.70	2,777,315.22	18,421,048.59

8:05 AM

06/12/20

Cash Basis

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July 2020 through June 2021

	1 - General ...	2 -Capital ...	3 - Fire F...	4 - Retire...	5-Reserve ...	TOTAL
	Jul '20 - Jun...	Jul '20 - Ju...	Jul '20 - J...	Jul '20 - J...	Jul '20 - Ju...	Jul '20 - Jun...
Expense						
AT&T	0.00					0.00
Audited Financial Statements	7,000.00					7,000.00
Auditors Direct Assessment	15,000.00					15,000.00
Auditors PR & AP Charges	120,000.00					120,000.00
Auditors Tax Admin Charges	600.00					600.00
Business Office Services	50,000.00					50,000.00
Directors Fees	30,000.00					30,000.00
Elections	5,000.00					5,000.00
Fund Transfer						
2-Capital Outlay						
A-Apparatus/Equipment	1,200,000.00					1,200,000.00
B-Building Maintenance	300,000.00					300,000.00
2-Capital Outlay - Other	200,000.00					200,000.00
Total 2-Capital Outlay	1,700,000.00					1,700,000.00
4-Retirement Buyout	200,000.00					200,000.00
5-Reserve Fund		2,777,315.22				2,777,315.22
Total Fund Transfer	1,900,000.00	2,777,315.22				4,677,315.22
Governance Services						
Bowman & Berreth LLP LAFCo	0.00					0.00
Total Governance Services	0.00					0.00
Insurance - General Liability	25,000.00					25,000.00
Legal Services						
Document Review	25,000.00					25,000.00
General	100,000.00					100,000.00
JPA	38,000.00					38,000.00
Litigation	125,000.00					125,000.00
Total Legal Services	288,000.00					288,000.00
Loan Issue Cost						
Engine 92		0.00				0.00
Engine 93		112,437.72				112,437.72
Total Loan Issue Cost		112,437.72				112,437.72
Membership/Association Dues						
Seminars	5,500.00					5,500.00
Membership/Association Dues -...	4,500.00					4,500.00
Total Membership/Association Dues	10,000.00					10,000.00
Miscellaneous	50,000.00					50,000.00
Office Expense						
Computer	7,000.00					7,000.00
Miscellaneous	5,000.00					5,000.00
Phone	600.00					600.00
Postage	250.00					250.00
Software/Hardware	650.00					650.00
Supplies	500.00					500.00
Total Office Expense	14,000.00					14,000.00
Professional Services						
Attorney						
General Business	0.00					0.00
JPA	0.00					0.00
Total Attorney	0.00					0.00
Total Professional Services	0.00					0.00

8:05 AM

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

06/12/20

Profit & Loss Budget vs. Actual

Cash Basis

July 2020 through June 2021

	<u>1 - General ...</u>	<u>2 -Capital ...</u>	<u>3 - Fire F...</u>	<u>4 - Retire...</u>	<u>5-Reserve ...</u>	<u>TOTAL</u>
	<u>Jul '20 - Jun...</u>	<u>Jul '20 - Ju...</u>	<u>Jul '20 - J...</u>	<u>Jul '20 - J...</u>	<u>Jul '20 - Ju...</u>	<u>Jul '20 - Jun...</u>
Retirement						
Miscellaneous	87,857.80					87,857.80
PERS	2,700.00					2,700.00
PERS Unfunded Liability	1,200,000.00					1,200,000.00
Retirement Buyout				0.00		0.00
Safety Plan	800.00					800.00
Total Retirement	1,291,357.80			0.00		1,291,357.80
Special Reports						
Benefit Assessment - HdL	8,000.00					8,000.00
Entropy Report	2,000.00					2,000.00
EPS Report	55,000.00					55,000.00
State Controllers Report	800.00					800.00
Total Special Reports	65,800.00					65,800.00
SSJCFA - JPA						
FY2019-2020	0.00					0.00
FY2020-2021	6,071,618.00					6,071,618.00
Total SSJCFA - JPA	6,071,618.00					6,071,618.00
Utilities						
Station 3	40,000.00					40,000.00
Station 4	40,000.00					40,000.00
Total Utilities	80,000.00					80,000.00
Total Expense	10,023,375.80	2,889,752.94		0.00		12,913,128.74
Net Ordinary Income	0.00	1,685,562.28	698,816.65	346,225.70	2,777,315.22	5,507,919.85
Net Income	0.00	1,685,562.28	698,816.65	346,225.70	2,777,315.22	5,507,919.85