



# Tracy Rural County Fire Protection District

---

## Board of Directors

Pete Reece  
John Vieira  
Jeff Ramsey  
Matt Kopinski  
Craig Miller

## Clerk of the Board

Raychel Jackson

---

## Board of Directors – Regular Meeting Agenda Tuesday, August 8, 2023 at 4:00 PM PST

### Join Zoom Meeting

<https://us06web.zoom.us/j/82810470115?pwd=a0IxNXRIWWZHR0tPRzBLenFRNXh1Zz09>

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

Meeting ID: 828 1047 0115

Passcode: 309741

**Location: 835 N. Central Avenue  
Tracy, CA 95376  
2<sup>nd</sup> Floor**

***Notice to the Public: Pursuant to Assembly Bill 361, this meeting will be conducted via teleconference***

## 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 August 8, 2023 Agenda
- 3.2 Approval of the July 11, 2023 Minutes
- 3.3 Approval of August Warrant List
- 3.4 July Monthly Check Register

## 4. Regular Agenda

- 4.1 Review and Discuss Preliminary Budget for Fiscal Year 2023-2024
- 4.2 Receive Updated Information Regarding Station Maintenance Issues
- 4.3 Review FY 22/23 Year End Close Report

## 5. Committee Reports

- 5.1 JPA Representative Report

## **6. Informational Update**

### **6.1 Fire Chief's 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. Closed Session**

9.1 Consult with Legal Counsel – Existing Litigation (*Tracy Rural Fire District v. San Joaquin County*, San Joaquin Superior Court Case No. 2020-9831). (California Government Code section 54956.9). one case.

9.2 Consult with Legal Counsel – Existing Litigation (*Tracy Rural Fire District v. San Joaquin Local Area Formation Commission*, San Joaquin Superior Court Case No. 2019-9687). (California Government Code section 54956.9). one case.

9.3 Consult with Legal Counsel – Significant Exposure to Litigation (California Government Code section 54956.9(b)): one potential matter.

9.4 Conference with Real Property Negotiators (California Government Code section 54956.8)

Property: 22484 South 7<sup>th</sup> Street, Tracy, CA 95736

Agency Negotiators: Robert Pombo, District Realtor

Under negotiation: Price and Terms

## **10. Adjournment until Next Regular Session – September 12, 2023**

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](mailto: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, July 11, 2023 4:00 PM

### 1. Roll Call and Pledge of Allegiance

Chairman Reece called the meeting to order at 4:00 pm. All Directors present.

### 2. Public Comment

No Public Comment.

### 3. Consent Calendar

3.1 Adoption of the July 11, 2023 Agenda

3.2 Approval of the June 13, 2023 Minutes

3.3 Approval of July Warrant List

3.4 June Monthly Check Register

- Motion was made by Vice-Chair Ramsey, seconded by Director Kopinski to accept Consent Calendar. Motion passed.

### 4. Regular Agenda

4.1 Review and Approve Investment Policy for Tracy Rural Fire District

- Motion was made by Vice-Chair Ramsey, seconded by Director Miller to approve the Tracy Rural Fire District Investment Policy. Motion passed.

4.2 Discuss Rotating Financial Audit Firms

- Motion was made by Vice Chair Ramsey, seconded by Director Kopinski for staff to prepare a Request for Proposal for audit services. Motion passed.

4.3 Receive Updated Information Regarding Station Maintenance Issues

- No Action. Staff to obtain solar quotes for Station 93; Director Kopinski to obtain quotes for weed abatement for Station 94; Director Kopinski to obtain quote to replace indoor lights to LED at Station 93.

### 5. Committee Reports

5.1 JPA Representative Report

- Vice Chair Ramsey provided a report from the June 14, 2023 JPA Regular Board Meeting – board approved to amend section 10.2.1 uniforms of SCFA compensation and benefits plan for the unrepresented employee and board

approved service agreement with AP Triton for standards of cover report;  
Special Closed Board Meeting was held June 27th and nothing to report out.

## **6. Informational Update**

### 6.1 Fire Chief's Update

- Chief Martin provided the monthly report based on the Fire Chief Update dated July 11, 2023, that was provided to the Board of Directors and staff at the meeting.

## **7. Public Comment**

No Public Comment.

## **8. Board Member Comment**

Director Kopinski thanked all staff, admin and directors for all they do. Chairman Reece requested that the sale of the Banta property to be on closed session for August.

## **9. Closed Session**

No Action Taken.

## **10. Meeting Adjournment at 5:09 pm.**

*Raychel Jackson*

---

Raychel Jackson, Clerk of the Board

July 26, 2023

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT -- 49501 -- August 8, 2023

GENERAL OPERATING FUND	AMOUNT	ACCOUNT	VENDOR #
PETE REECE 30421 KOSTER ROAD TRACY, CA 95304	\$ 300.00	6226010900	. 000010849
MATT KOPINSKI 33969 S. KOSTER ROAD TRACY, CA 95304	\$ -	6226010900	. 0000101809
CRAIG MILLER 5336 W. DURHAM FERRY ROAD Tracy, CA 95304	\$ 100.00	6226010900	. 0000105820
JEFF RAMSEY 27722 S. Bird Road TRACY, CA 95304	\$ -	6226010900	0000098549
JOHN VIEIRA 19700 SOUTH LAMMERS ROAD TRACY, CA 95304	\$ 100.00	6226010900	. 0000010852
BERRETH LAW GROUP 2020 WEST KETTLEMAN LANE, SUITE E LODI, CA 95242	\$ 1,398.39	6221005100	0000110532 GOVERNANCE Litigation
	\$ 5,556.86	6221005120 6221005130	
Total	\$ 6,955.25		
<b>TOTAL FOR GENERAL OPERATING FUND</b>	<b>\$ 7,455.25</b>		

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT -- 49501 -- August 8, 2023

CAO RESERVE FUND 49591	AMOUNT	ACCOUNT	VENDOR #
<b>TOTAL CAO FUND 49591</b>	<b>\$0.00</b>		

**SIGNATURES OF BOARD MEMBERS**

\_\_\_\_\_  
PETE REECE, CHAIR

\_\_\_\_\_  
JOHN VIEIRA, DIRECTOR

\_\_\_\_\_  
MATT KOPINSKI, DIRECTOR

\_\_\_\_\_  
JEFF RAMSEY, VICE CHAIR

\_\_\_\_\_  
CRAIG MILLER, DIRECTOR

9:12 AM

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

08/04/23

Balance Sheet

Accrual Basis

As of July 31, 2023

---

	<u>Jul 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Bank of Stockton-Capital Outlay	541,231.49
Bank of Stockton-Operating	894,210.33
Bank of Stockton-Retirement	116,023.42
CA CLASS - Capital	593,742.61
Fund 49501 - Operations	-2,279,904.70
Fund 49512 - Retirement Buyout	18,893.92
Fund 49515 - Fire Facility Fees	477,334.12
Fund 49519 - Emergency Reserve	2,038,738.00
Fund 49591 - Capital Outlay Res	521,352.31
	<hr/>
<b>Total Checking/Savings</b>	2,921,621.50
	<hr/>
<b>Total Current Assets</b>	2,921,621.50
	<hr/>
<b>TOTAL ASSETS</b>	<b>2,921,621.50</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	0.00

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT  
Custom Transaction Detail Report

July 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
Jul 23						
Deposit	07/31/2023		Interest	BOS - Capital	Interest	24.18
Jul 23						<u>24.18</u>



TRACY RURAL COUNTY FIRE PROTECTION DISTRICT  
Custom Transaction Detail Report

July 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
<b>Jul 23</b>						
Deposit	07/31/2023		Interest	CA CLASS - Capital	Interest	2,657.36
<b>Jul 23</b>						<u>2,657.36</u>

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT  
Custom Transaction Detail Report

July 2023

Type	Date	Name	Memo	Account	Split	Amount
Jul 23						
Check	07/01/2023	ProTech		BOS - Operating	Station 5	-70.00
					Membership/Asso	
Check	07/03/2023	AFSS North	Inv. 02515	BOS - Operating	ciation Dues	-75.00
Check	07/03/2023	CSDA		BOS - Operating	-SPLIT-	-1,450.00
Check	07/03/2023	CSDA		BOS - Operating	Seminars	-675.00
Check	07/03/2023	CalPERS		BOS - Operating	PERS	-152.87
Check	07/03/2023	Pacific Gas & Electric		BOS - Operating	Station 3	-1,464.70
Check	07/03/2023	Pacific Gas & Electric		BOS - Operating	Station 4	-1,257.97
Check	07/03/2023	Pacific Gas & Electric		BOS - Operating	Station 5	-557.52
Check	07/03/2023	Pacific Gas & Electric		BOS - Operating	Banta	-162.13
			fund report			
Check	07/03/2023	Coy Parking	from	BOS - Operating	Miscellaneous	-2.00
Check	07/06/2023	JLT2 Electric	Inv 23-27	BOS - Operating	Station 2 - Banta	-500.00
		JRC Custom Home	install inv		Station 5 Tracy	
Check	07/11/2023	Remodeling	1022	BOS - Operating	Hills	-1,720.00
Check	07/12/2023	Jeff Ramsey	June	BOS - Operating	Jeff Ramsey	-400.00
Check	07/12/2023	Matthew Kopinski	june	BOS - Operating	Kopinski, Matt	-300.00
		Special District			Business Office	
Check	07/12/2023	Financial Services, LLC	June Invoice	BOS - Operating	Services	-4,593.75
		Van Unen Miersma				
Check	07/13/2023	Propane		BOS - Operating	Station 3	-161.63
Check	07/13/2023	EcoWater Systems		BOS - Operating	Station 3	-59.00
Check	07/13/2023	City of Tracy		BOS - Operating	Station 5	-345.14
Check	07/13/2023	Advanced Tech 209 Inc	3874-3876	BOS - Operating	-SPLIT-	-2,424.00
Check	07/19/2023	Advanced Tech 209 Inc	4046	BOS - Operating	-SPLIT-	-3,045.00
Check	07/21/2023	USPS	stamps	BOS - Operating	Postage	-66.00
Check	07/21/2023	Bowman Law Practice	Inv 00130	BOS - Operating	Litigation	-682.00
Check	07/24/2023	AT&T		BOS - Operating	Phone	-443.52
Check	07/24/2023	Delta Disposal Service		BOS - Operating	-SPLIT-	-315.22
Check	07/28/2023	JRC Custom Home	Inv. 1023	BOS - Operating	Station 5	-1,260.00
Jul 23						<b><u>-22,182.45</u></b>

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT  
 Custom Transaction Detail Report

July 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
<b>Jul 23</b>						
Check	07/11/2023	San Joaquin County Assessor		Fund 49501 - Operations	County Report PERS	-1,301.77
Check	07/11/2023	CalPERS		Fund 49501 - Operations	Unfunded Liability	-558,828.00
Check	07/11/2023	Pete Reece		Fund 49501 - Operations	Reece, Pete	-400.00
Check	07/11/2023	Craig Miller		Fund 49501 - Operations	Craig Miller	-200.00
Check	07/11/2023	John Vieira		Fund 49501 - Operations	Vieira, John	-200.00
Check	07/11/2023	Berreth Law Group South San Joaquin County Fire Authority	Inv. 00392  FY23-34 1st installment	Fund 49501 - Operations	-SPLIT-  FY2022- 2023	-2,908.15  -3,320,821.00
<b>Jul 23</b>						<b><u><u>-3,884,658.92</u></u></b>



**Tracy Rural County  
Fire Protection District**

Agenda Item 4.1

**STAFF REPORT**

**Meeting:** Regular Meeting  
**Date:** August 8, 2023  
**To:** Board of Directors  
**Prepared by:** Raychel Jackson, District Clerk  
**Approved by:** Pete Reece, Chairperson

**Re:** Review Preliminary Budget for Fiscal Year 2023-2024

**RECOMMENDATION**

Action Item   X   Non-Action Item       

Review the FY23/24 preliminary budget and provide staff with direction.

**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.

**DISCUSSION**

On May 9, 2023, the Board of Directors adopted the preliminary budget for FY 23/24. Since the adoption of the preliminary budget, the ad hoc budget committee has met to discuss increasing the tax revenue from a 6% increase to 9% increase with a projected total revenue of \$12,349,487.31, with a potential surplus of \$138,133.61. At this time, there have been no changes to expenses.

The final budget will be presented to the Board of Directors at the September 12, 2023 regular board meeting for approval and adoption of the budget.

**FISCAL IMPACTS**

The preliminary budget is subject to change based on Board of Director direction. The finalized budget for general operations will be finalized and adopted in September.

**ATTACHMENTS**

1. Preliminary Budget FY23-24

**TRACY RURAL COUNTY FIRE PROTECTION DISTRICT**

**FY2023/2024 Prelim Budget**

<u><i>General / Operating</i></u>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
<b>Revenues</b>					
Property Taxes	\$ 6,357,144.00	\$ 7,260,933.89	\$ 8,180,069.15	\$ 9,424,147.33	\$ 10,272,180.00
Property Assessments	\$ 1,385,619.00	\$ 1,486,473.34	\$ 1,583,570.45	\$ 1,868,614.71	\$ 2,036,790.03
Homeowners / State Property Tax	\$ 48,385.00	\$ 50,597.28	\$ 52,670.76	\$ 55,995.03	\$ 30,517.28
Miscellaneous Income	\$ 18,342.00	\$ 79,898.11		\$ 570,508.71	
Interest	\$ 24,962.00	\$ 15,002.00	\$ 8,539.00	\$ (1,870.00)	\$ 10,000.00
Licenses, Permits	\$ 4,813.00	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 7,839,265.00</b>	<b>\$ 8,892,904.62</b>	<b>\$ 9,824,849.36</b>	<b>\$ 11,917,395.78</b>	<b>\$ 12,349,487.31</b>
<b>Expenses</b>					
Audited Financial Statements	\$ 6,725.00	\$ 6,725.00	\$ 6,725.00	\$ 8,245.00	\$ 8,300.00
Auditors Direct Assessment	\$ 13,906.29	\$ 14,882.25	\$ 15,756.15	\$ 18,727.05	\$ 16,000.00
Auditors PR & AP Charges	\$ 98,024.00	\$ 110,187.00	\$ 133,019.00	\$ 159,754.00	\$ 135,000.00
Auditors Tax Admin Charges		\$ -	\$ -		\$ 600.00
Administrative					
Executive Admin	\$ 53,258.67	\$ 48,581.00	\$ 50,200.00	\$ 54,731.25	\$ 57,881.25
Director Fees	\$ 12,200.00	\$ 17,300.00	\$ 17,345.00	\$ 15,800.00	\$ 20,000.00
Elections				\$ 32,684.35	
Facility Maintenance					
Station 93					\$ 40,000.00
Station 94					\$ 40,000.00
Station 95					\$ 15,000.00
Banta					\$ 5,000.00

**TRACY RURAL COUNTY FIRE PROTECTION DISTRICT**

**FY2023/2024 Prelim Budget**

<u><i>General / Operating</i></u>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
Fund Transfers					
Capital Outlay	\$ 250,000.00				
Apparatus/Equip		\$ 1,020,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Building Maint/Impr		\$ 300,000.00	\$ 100,000.00	\$ 100,000.00	
New Constr.		\$ -	\$ -		\$ -
Medical Leave Buyout	\$ 100,000.00	\$ 200,000.00	\$ 100,000.00	\$ 150,000.00	\$ 150,000.00
Emergency Reserve					\$ -
Bank of Stockton	\$ 250,000.00				
Insurance - General Liability	\$ 20,719.00	\$ 22,325.76	\$ 32,667.00	\$ 72,539.00	\$ 50,000.00
Legal Services					
Document Review	\$ -	\$ -	\$ -		\$ -
General	\$ 70,994.58	\$ 45,691.62	\$ 48,147.45	\$ 45,528.20	\$ 75,000.00
JPA	\$ 7,759.50	\$ 22,752.42	\$ 6,520.50	\$ 525.00	\$ 20,000.00
Litigation	\$ 77,560.33	\$ 135,554.61	\$ 78,114.71	\$ 64,924.52	\$ 50,000.00
Membership/Association Dues					
Seminars	\$ 115.09	\$ 1,050.00	\$ 2,665.00	\$ 3,125.00	\$ 5,000.00
Membership Dues	\$ 2,705.00	\$ 2,453.00	\$ 4,574.00	\$ 6,953.00	\$ 7,000.00
Miscellaneous		\$ 38,962.40	\$ 4,953.01	\$ 14,307.71	\$ 15,000.00
Office Expense					
Computer		\$ 3,207.19	\$ 1,340.31	\$ 2,214.81	\$ 3,000.00
Miscellaneous	\$ 5,867.76	\$ 7,853.76	\$ 4,353.25	\$ 2,045.88	\$ 4,000.00
Phone		\$ 2,503.12	\$ 4,415.27	\$ 6,732.81	\$ 6,000.00
Postage		\$ 174.20	\$ 142.55	\$ 70.85	\$ 200.00
Software/Hardware		\$ 181.19	\$ 911.41	\$ 451.88	\$ 500.00
Supplies		\$ 330.12	\$ 9.36	\$ 639.72	\$ 400.00
Travel	\$ 2,291.71			\$ 1,000.00	\$ 3,000.00
Retirement					
PERS	\$ 846.59	\$ 1,711.34	\$ 1,770.72	\$ 1,822.73	\$ 2,700.00
PERS Actuarial Study					
PERS Unfunded Liability					
(Pre-1999)	\$ 455,881.00	\$ 504,882.00	\$ 519,781.00	\$ 559,308.00	\$ 583,439.45

**TRACY RURAL COUNTY FIRE PROTECTION DISTRICT**

**FY2023/2024 Prelim Budget**

<u>General / Operating</u>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
PERS Unfunded Liability (1999-2022)				\$ 646,994.00	\$ 646,994.00
Safety Plan	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Consultant Reports					
Benefit Assessment - HdL	\$ 2,911.20	\$ 3,208.00	\$ 11,936.82	\$ 11,936.82	\$ 5,000.00
County Report	\$ 1,099.81	\$ 1,168.35	\$ 1,200.79		\$ 2,000.00
Misc. Report	\$ 16,705.16	\$ 13,433.75	\$ 1,299.41	\$ 5,548.75	\$ 4,000.00
State Controllers Report	\$ -				\$ 800.00
SSJCFA - JPA	\$ 5,717,780.96	\$ 5,833,333.00	\$ 9,527,364.02	\$ 9,408,736.50	\$ 9,956,839.00
City of Tracy	\$ 27,026.45				
Utilites	\$ 30,235.92				
Station 93		\$ 24,413.10	\$ 23,354.05	\$ 27,780.44	\$ 30,000.00
Station 94		\$ 24,070.07	\$ 17,518.12	\$ 20,618.79	\$ 30,000.00
Station 95			\$ 10,589.26	\$ 20,041.05	\$ 20,000.00
Banta				\$ 359.65	\$ 2,000.00
Vector Control / Water Assessmt			\$ 43.02	\$ 35.36	
Total Expense	\$ 7,225,314.02	\$ 8,407,634.25	\$ 10,927,416.18	\$ 11,664,882.12	\$ 12,211,353.70
Net Income	\$ 613,950.98	\$ 485,270.37	\$ (1,102,566.82)	\$ 252,513.66	\$ 138,133.61



**Tracy Rural County  
Fire Protection District**

---

Agenda Item 4.2

**STAFF REPORT**

**Meeting:** Regular Meeting  
**Date:** August 8, 2023  
**To:** Board of Directors  
**Prepared by:** Raychel Jackson, District Clerk  
**Approved by:** Pete Reece, Chairperson

**Re:** Update Information Regarding Station Maintenance Issues

---

**RECOMMENDATION**

Action Item  Non-Action Item

Receive an update on Station 93, Station 94 and Station 95 maintenance issues and modifications and provide direction to staff concerning future projects.

**BACKGROUND**

Station 93, located at 1400 W Durham Ferry Road, was constructed and occupied in 2006. Station 94, located at 16502 West Schulte Road, was remodeled from an existing 20+ year old ranch house into a fire station in 1995. Over the years, both stations have experienced maintenance issues that can be attributed to their age and the normal wear and tear related to fire station operations.

**DISCUSSION**

Ongoing maintenance and repairs at all stations. Update on solar at Station 93; update on Cost for maintaining property; update on the punch list for Station 95;

**FISCAL IMPACTS**

None.

**ATTACHMENTS**

None.





**Tracy Rural County  
Fire Protection District**

Agenda Item 4.3

**STAFF REPORT**

**Meeting:** Regular Meeting  
**Date:** August 8, 2023  
**To:** Board of Directors  
**Prepared by:** Raychel Jackson, District Clerk  
**Approved by:** Pete Reece, Chairperson  
  
**Re:** Fiscal Year 2022-2023 End Year Financial Review

**RECOMMENDATION**

Action Item \_\_\_\_ Non-Action Item X

Receive the FY22/23 End Year Financial Review.

**BACKGROUND**

The District fiscal year runs from July 1 through June 30. Financial annual results for the Fiscal Year 2022/2023 are considered preliminary and unaudited. Audited financial statements are expected to be available in December 2023. This review includes the Operating and Capital Funds.

**DISCUSSION**

The District ends Fiscal Year 2022- 2023 with the property tax revenue total of \$11,346,887.07 and miscellaneous income of \$570,507.71 for a total revenue of \$11,917,395.78. Total expenditures of \$11,664,882.12 with an operating surplus of approximately \$252,513.00.

***Operating Revenues:***

<b><u>Revenue Category</u></b>	<b><u>Adopted Budget</u></b>	<b><u>FY 22/23 Close Out</u></b>
Property Taxes	\$ 9,243,478.14	\$ 9,424,147.33
Homeowners Exemption	\$ 47,008.05	\$ 55,995.03
Special Assessment	\$ 1,631,077.56	\$ 1,868,614.71
Interest	\$ 10,000.00	\$ -1,870.00
Miscellaneous	\$ 0.00	\$ 570,508.71
<i>Total</i>	<i>\$ 10,931,564.35</i>	<i>\$ 11,917,395.78</i>



**Tracy Rural County  
Fire Protection District**

---

***Operating Expenditures:***

<b><u>Expense Category</u></b>	<b><u>Adopted Budget</u></b>	<b><u>FY 22/23 Close Out</u></b>
Audits (financial)	\$8,300.00	\$8,245.00
Business Office Services	\$55,125.00	\$54,731.25
CalPERS (UAL; Medical)	\$1,237,233.45	\$1,208,824.73
Consultant Reports	\$11,800.00	\$17,485.57
County Charges	\$151,600.00	\$178,481.05
Director Fees	\$20,000.00	\$15,800.00
Elections	\$45,000.00	\$32,684.35
Insurance	\$40,000.00	\$72,539.00
Internal Fund Transfers	\$450,000.00	\$450,000.00
JPA	\$9,408,736.00	\$9,408,736.50
Legal Fees	\$220,000.00	\$110,977.72
Memberships/Seminars	\$8,000.00	\$10,078.00
Miscellaneous Expenses	\$31,000.00	\$15,307.71
Office Expenses	\$14,100.00	\$12,155.95
Utilities	\$80,000.00	\$68,835.29
<i>Total</i>	<i>\$11,777,494.45</i>	<i>\$11,664,882.12</i>

***Capital Outlay:***

<b><u>Expense Category</u></b>	<b><u>Adopted Budget</u></b>	<b><u>FY 22/23 Close Out</u></b>
Capital Outlay		
- Station Repairs	\$ 100,000.00	\$259,637.46
Apparatus/Equipment		
- Equipment & repairs		\$65,353.38
- Engine Loans	\$163,145.95	\$163,145.95
Solar	\$120,000.00	\$0.00
<i>Total</i>		<i>\$488,136.79</i>

**FISCAL IMPACTS**

None.

**ATTACHMENTS**

None.