



# Tracy Rural County Fire Protection District

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**Board of Directors**

Craig Miller  
Matt Kopinski  
Jeff Ramsey  
Pete Reece  
John Vieira

**Clerk of the Board**

Raychel Jackson

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**Board of Directors – Special Meeting Agenda**

**3:00 p.m. (Special Meeting-Closed Session)**

**4:00 p.m. (Regular Meeting)**

**Tuesday, July 7, 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  
2<sup>nd</sup> Floor**

**3:00 p.m. (Special Closed Meeting)**

**1. Roll Call and Pledge of Allegiance**

**2. Public Comment**

**3. Closed Session**

- 3.1 Public Employee Appointment and Contract Negotiations  
(Government Code §§54957, 54957.6)  
Title: General Manager
- 3.2 Consult with Legal Counsel – Significant Exposure to Litigation (California  
Government Code section 54956.9(b) one matter.

**4:00 p.m. (Regular Meeting)**

**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 July 7, 2026 Agenda
- 3.2 Approval of the June 9, 2026 Minutes
- 3.3 June Disbursement Report
- 3.4 Request for County Check Issuance

## **4. Regular Agenda**

- 4.1 Receive a Presentation and Authorize Implementation of Cash Management Strategy with Tri Counties Bank
- 4.2 Receive a Presentation from Harris & Associates Regarding Nexus Impact Fee Study
- 4.3 Review and Approve Resolution 2026 – 12 Proposition 4 – Government Spending

## **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 SSJCFA Radio System Update
- 6.4 Staff 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. Adjournment until Next Regular Session – August 11, 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](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**

Agenda Item 3.2

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### **Board of Directors – Regular Meeting Agenda 3:30 p.m. (Special Meeting-Closed Session) 4:00 p.m. (Regular Meeting) Tuesday, June 9, 2026 at 4:00 PM PST**

#### **1. Roll Call and Pledge of Allegiance**

Chairman Miller called the special closed session meeting to order at 3:30pm and all Directors present.

#### **2. Public Comment**

No Public Comment.

#### **3. Closed Session**

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

### **4:00 p.m. (Regular Meeting)**

#### **1. Roll Call and Pledge of Allegiance**

Chairman Miller called the meeting to order at 4:29 pm and, all Directors present.

#### **2. Public Comment**

No Public Comment.

#### **3. Consent Calendar**

- 3.1 Adoption of the June 9, 2026 Agenda  
3.2 Approval of the May 12, 2026 Minutes  
3.3 May Disbursement Report  
3.4 Request for County Check Issuance  
- **Motion** was made by Director Reece seconded by Director Ramsey to accept Consent Calendar. **Vote:** Motion passed, 5-0.

#### **4. Regular Agenda**

##### **4.1 Review and Approve Resolution 2026 - 10 Land Use Attorney Services Agreement**

- **Motion** was made by Director Ramsey seconded by Director Reece to Approve Resolution 2026-10 to Contract with McKinley, Conger, Jolley & Galarneau, LLP to serve as the District's Land Use Attorney as needed.

**Vote:** Motion passed, 5-0.

##### **4.2 Review and Approve Resolution 2026 – 11 for Setting the Tax Rate Under Government Code §53978**

- **Motion** was made by Director Ramsey seconded by Director Kopinski to Approve Resolution 2026 – 11 for Setting the Tax Rate Under Government Code §53978.

**Vote:** Motion passed, 5-0.

##### **4.3 Review and Approve Preliminary Budget for Fiscal Year 2026-2027**

- **Motion** was made by Director Ramsey seconded by Director Reece to Approve Preliminary Budget for Fiscal Year 2026-2027.

**Vote:** Motion passed, 5-0.

#### **5. Committee Reports**

##### **5.1 JPA Representative Report**

Director Ramsey provided a report from the May 14, 2026, JPA Regular Board Meeting – Board approved preliminary budget for FY 26-27 and received the SCFA Annual Report for 2025.

##### **5.2 Cen Cal Fire Report**

Chief Bradley provided a report from the June 8, 2026 Regular Board meeting – Board approved budget.

#### **6. Informational Update**

##### **6.1 Fire Chief's Update**

- Chief Bradley provided the monthly report.

##### **6.2 Future Fire Station**

- Chief Bagley provided an update.

##### **6.3 SSJCFA Radio System Update**

- Chief Bagley provided an update that the Communications Tower at 93 is in progress.

##### **6.4 Staff Update**

- Staff provided an update with regards to station maintenance, nexus study and banking / investment updates.

#### **7. Public Comment**

No Public Comment.

#### **8. Board Member Comment**

The Board of Directors and staff wished Director Kopinski a happy birthday. Special closed session on July 7, 2026 and move regular board meeting to July 7<sup>th</sup>.





## Tracy Rural County Fire Protection District

Agenda Item 3.2

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### 9. Future Agenda Items

Update on Nexus Study

### 11. Meeting Adjournment at 5:27 pm.

*Raychel Jackson*

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Raychel Jackson, Clerk of the Board

June 15, 2026

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**Tracy Rural Fire Protection District  
Balance Sheet  
As of Jun 30, 2026**

|                                         | <b>Total</b>           |
|-----------------------------------------|------------------------|
| <b>Assets</b>                           |                        |
| Current Assets                          |                        |
| Bank Accounts                           |                        |
| CA CLASS - Capital                      | 1,217,991.13           |
| CA Class - Fire Facility Fees           | 542,601.42             |
| CA Class - Reserves                     | 1,165,653.20           |
| Fund 49501 - Operations                 | 5,646,858.04           |
| Fund 49515 - Fire Facility Fees         | 205,836.75             |
| Fund 49519 - Emergency Reserve          | 155.50                 |
| Fund 49591 - Capital Outlay Res         | 54.97                  |
| Tri Counties Bank - Capital Improvement | 528,154.74             |
| Tri Counties Bank - Medical Leave Bank  | 159,029.63             |
| Tri Counties Bank - Operating           | 1,919,147.03           |
| Tri Counties Bank - Reserves            | 1,174,286.85           |
| <b>Total for Bank Accounts</b>          | <b>\$12,559,769.26</b> |

# Tracy Rural Fire Protection District

## Budget vs. Actuals

July 2025 - June 2026

|                                             | TOTAL                |                      |                 |
|---------------------------------------------|----------------------|----------------------|-----------------|
|                                             | ACTUAL               | BUDGET               | % OF BUDGET     |
| Income                                      |                      |                      |                 |
| CA CLASS - Capital Investment               |                      |                      |                 |
| Interest                                    | 47,074.70            |                      |                 |
| <b>Total CA CLASS - Capital Investment</b>  | <b>47,074.70</b>     |                      |                 |
| CA Class - FFF Investment                   |                      |                      |                 |
| CA Class - FFF Interest                     | 4,969.69             |                      |                 |
| <b>Total CA Class - FFF Investment</b>      | <b>4,969.69</b>      |                      |                 |
| CA Class - Reserves Investment              |                      |                      |                 |
| CA Class - Reserves Interest                | 45,051.89            |                      |                 |
| <b>Total CA Class - Reserves Investment</b> | <b>45,051.89</b>     |                      |                 |
| Fund 49501 - Property Tax                   |                      |                      |                 |
| Homeowners Exemption - State                | 54,254.65            | 57,075.54            | 95.06 %         |
| Interest Income                             | 166,870.43           | 10,000.00            | 1,668.70 %      |
| 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                                     | 12,665,298.21        | 12,017,854.20        | 105.39 %        |
| Secured SB813                               | 512,551.59           | 370,507.28           | 138.34 %        |
| Special Assessments - Current               | 1,988,296.76         | 1,997,319.36         | 99.55 %         |
| Special Assessments - Prior                 | 1,814.92             | 2,491.27             | 72.85 %         |
| Unsecured                                   | 794,038.88           | 721,459.41           | 110.06 %        |
| Unsecured SB813                             | 20,535.70            | 23,160.19            | 88.67 %         |
| <b>Total Fund 49501 - Property Tax</b>      | <b>16,356,133.07</b> | <b>15,346,377.07</b> | <b>106.58 %</b> |
| Fund 49519 - Emergency Reserve              | 12,327.00            |                      |                 |
| Interest                                    | 16,746.50            |                      |                 |
| <b>Total Fund 49519 - Emergency Reserve</b> | <b>29,073.50</b>     |                      |                 |
| Fund 49591 - Capital Outlay                 |                      |                      |                 |
| Interest                                    | 226.97               |                      |                 |
| Rent                                        |                      |                      |                 |
| New Jerusalem School                        | 2,400.00             | 2,400.00             | 100.00 %        |
| <b>Total Rent</b>                           | <b>2,400.00</b>      | <b>2,400.00</b>      | <b>100.00 %</b> |
| <b>Total Fund 49591 - Capital Outlay</b>    | <b>2,626.97</b>      | <b>2,400.00</b>      | <b>109.46 %</b> |
| Interest Income – Fire Facility Fees        | 20,921.82            |                      |                 |
| Refund                                      | 1,359.84             |                      |                 |
| Services                                    | 8,565.00             |                      |                 |
| TCB Capital                                 |                      |                      |                 |
| Interest                                    | 20,891.15            |                      |                 |
| <b>Total TCB Capital</b>                    | <b>20,891.15</b>     |                      |                 |
| TCB Medical Leave Bank                      |                      | 200,000.00           |                 |
| Interest                                    | 5,621.25             |                      |                 |
| <b>Total TCB Medical Leave Bank</b>         | <b>5,621.25</b>      | <b>200,000.00</b>    | <b>2.81 %</b>   |
| TCB Operating                               |                      |                      |                 |

# Tracy Rural Fire Protection District

## Budget vs. Actuals

July 2025 - June 2026

|                                        | TOTAL                  |                        |                 |
|----------------------------------------|------------------------|------------------------|-----------------|
|                                        | ACTUAL                 | BUDGET                 | % OF BUDGET     |
| Interest                               | 19,974.56              |                        |                 |
| <b>Total TCB Operating</b>             | <b>19,974.56</b>       |                        |                 |
| TCB Reserves                           |                        |                        |                 |
| Interest                               | 22,567.85              |                        |                 |
| <b>Total TCB Reserves</b>              | <b>22,567.85</b>       |                        |                 |
| <b>Total Income</b>                    | <b>\$16,584,831.29</b> | <b>\$15,548,777.07</b> | <b>106.66 %</b> |
| GROSS PROFIT                           | <b>\$16,584,831.29</b> | <b>\$15,548,777.07</b> | <b>106.66 %</b> |
| Expenses                               |                        |                        |                 |
| Apparatus Repair                       | 51,595.63              |                        |                 |
| 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             | 180,308.00             | 160,000.00             | 112.69 %        |
| Building Maintenance Fund              |                        |                        |                 |
| Station 3                              | 23,193.35              | 40,000.00              | 57.98 %         |
| Station 4                              | 50,321.72              | 40,000.00              | 125.80 %        |
| Station 5 Tracy Hills                  | 54,671.16              | 20,000.00              | 273.36 %        |
| <b>Total Building Maintenance Fund</b> | <b>128,186.23</b>      | <b>100,000.00</b>      | <b>128.19 %</b> |
| Business Office Services               | 69,789.61              | 64,725.00              | 107.82 %        |
| 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 %        |
| <b>Total Consultant Reports</b>        | <b>28,332.18</b>       | <b>21,000.00</b>       | <b>134.92 %</b> |
| Directors Fees                         |                        | 20,000.00              |                 |
| Craig Miller                           | 3,419.69               |                        |                 |
| Jeff Ramsey                            | 9,121.82               |                        |                 |
| Kopinski, Matt                         | 6,515.58               |                        |                 |
| Reece, Pete                            | 5,211.48               |                        |                 |
| Vieira, John                           | 1,954.68               |                        |                 |
| <b>Total Directors Fees</b>            | <b>26,223.25</b>       | <b>20,000.00</b>       | <b>131.12 %</b> |
| Fund Transfer                          | 0.00                   |                        |                 |
| Capital Fund                           |                        | 375,000.00             |                 |
| Major Apparatus Repair                 |                        | 35,000.00              |                 |
| <b>Total Capital Fund</b>              |                        | <b>410,000.00</b>      |                 |
| Medical Leave Bank                     |                        | 200,000.00             |                 |
| <b>Total Fund Transfer</b>             | <b>0.00</b>            | <b>610,000.00</b>      | <b>0.00 %</b>   |
| Insurance - General Liability          | 67,328.00              | 64,000.00              | 105.20 %        |
| Legal Services                         |                        |                        |                 |
| General                                | 36,537.44              | 75,000.00              | 48.72 %         |
| JPA                                    |                        | 10,000.00              |                 |
| Litigation                             |                        | 25,000.00              |                 |

# Tracy Rural Fire Protection District

## Budget vs. Actuals

July 2025 - June 2026

|                                          | TOTAL                  |                        |                 |
|------------------------------------------|------------------------|------------------------|-----------------|
|                                          | ACTUAL                 | BUDGET                 | % OF BUDGET     |
| <b>Total Legal Services</b>              | <b>36,537.44</b>       | <b>110,000.00</b>      | <b>33.22 %</b>  |
| Membership/Association Dues              | 9,966.00               | 10,000.00              | 99.66 %         |
| Seminars                                 | 3,785.00               | 5,000.00               | 75.70 %         |
| <b>Total Membership/Association Dues</b> | <b>13,751.00</b>       | <b>15,000.00</b>       | <b>91.67 %</b>  |
| Miscellaneous                            | 11,066.16              | 15,000.00              | 73.77 %         |
| Office Expense                           |                        |                        |                 |
| Computer                                 | 2,520.73               | 3,000.00               | 84.02 %         |
| Miscellaneous                            | 264.68                 | 4,000.00               | 6.62 %          |
| Phone                                    | 5,892.24               | 6,000.00               | 98.20 %         |
| Postage                                  | 78.00                  | 200.00                 | 39.00 %         |
| Software/Hardware                        | 2,251.81               | 500.00                 | 450.36 %        |
| Supplies                                 | 1,798.16               | 400.00                 | 449.54 %        |
| Website / Web Hosting                    | 10,594.67              |                        |                 |
| <b>Total Office Expense</b>              | <b>23,400.29</b>       | <b>14,100.00</b>       | <b>165.96 %</b> |
| Retirement                               |                        |                        |                 |
| Medical Leave Bank                       | 221,011.78             |                        |                 |
| 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 %        |
| <b>Total Retirement</b>                  | <b>1,575,713.78</b>    | <b>1,321,208.00</b>    | <b>119.26 %</b> |
| Service Charge                           | 2,522.93               |                        |                 |
| SSJCFA - JPA                             |                        |                        |                 |
| FY2025-2026                              | 11,828,700.00          | 11,980,575.00          | 98.73 %         |
| SSJCFA Regional Training Tower           |                        | 256,689.00             |                 |
| <b>Total FY2025-2026</b>                 | <b>11,828,700.00</b>   | <b>12,237,264.00</b>   | <b>96.66 %</b>  |
| <b>Total SSJCFA - JPA</b>                | <b>11,828,700.00</b>   | <b>12,237,264.00</b>   | <b>96.66 %</b>  |
| Travel & Training                        |                        | 3,000.00               |                 |
| Fuel                                     | 982.52                 |                        |                 |
| Lodging                                  | 4,182.16               |                        |                 |
| Parking                                  | 107.00                 |                        |                 |
| Transportation                           | 71.82                  |                        |                 |
| <b>Total Travel &amp; Training</b>       | <b>5,343.50</b>        | <b>3,000.00</b>        | <b>178.12 %</b> |
| Utilities                                |                        |                        |                 |
| Station 3                                | 11,875.01              | 30,000.00              | 39.58 %         |
| Station 4                                | 20,000.72              | 30,000.00              | 66.67 %         |
| Station 5                                | 24,063.92              | 25,000.00              | 96.26 %         |
| <b>Total Utilities</b>                   | <b>55,939.65</b>       | <b>85,000.00</b>       | <b>65.81 %</b>  |
| <b>Total Expenses</b>                    | <b>\$14,135,118.95</b> | <b>\$14,869,797.00</b> | <b>95.06 %</b>  |
| NET OPERATING INCOME                     | <b>\$2,449,712.34</b>  | <b>\$678,980.07</b>    | <b>360.79 %</b> |
| Other Income                             |                        |                        |                 |
| Consultant Cost Reimbursements           | 8,500.00               |                        |                 |

# Tracy Rural Fire Protection District

## Budget vs. Actuals

July 2025 - June 2026

|                           | TOTAL                 |                     |                 |
|---------------------------|-----------------------|---------------------|-----------------|
|                           | ACTUAL                | BUDGET              | % OF BUDGET     |
| <b>Total Other Income</b> | <b>\$8,500.00</b>     | <b>\$0.00</b>       | <b>0.00%</b>    |
| NET OTHER INCOME          | \$8,500.00            | \$0.00              | 0.00%           |
| NET INCOME                | <b>\$2,458,212.34</b> | <b>\$678,980.07</b> | <b>362.04 %</b> |

Note:

Not all expenses have been recorded.

County Fund Accounts have not been reconciled since May 2026.

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## June 2026 Monthly Transactions

June 2026

| TRANSACTION TYPE                                         | DATE       | VENDOR                                   | MEMO/DESCRIPTION                   | SPLIT                                                       | AMOUNT                   |
|----------------------------------------------------------|------------|------------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------------|
| CA CLASS - Capital                                       |            |                                          |                                    |                                                             |                          |
| Deposit                                                  | 06/30/2026 |                                          | Interest Earned                    | CA CLASS - Capital Investment:Interest                      | 3,691.96                 |
| <b>Total for CA CLASS - Capital</b>                      |            |                                          |                                    |                                                             | <b>\$3,691.96</b>        |
| CA Class - Fire Facility Fees                            |            |                                          |                                    |                                                             |                          |
| Deposit                                                  | 06/30/2026 |                                          | Interest Earned                    | CA Class - FFF Investment:CA Class - FFF Interest           | 1,644.73                 |
| <b>Total for CA Class - Fire Facility Fees</b>           |            |                                          |                                    |                                                             | <b>\$1,644.73</b>        |
| CA Class - Reserves                                      |            |                                          |                                    |                                                             |                          |
| Deposit                                                  | 06/30/2026 |                                          | Interest Earned                    | CA Class - Reserves Investment:CA Class - Reserves Interest | 3,533.31                 |
| <b>Total for CA Class - Reserves</b>                     |            |                                          |                                    |                                                             | <b>\$3,533.31</b>        |
| Fund 49501 - Operations                                  |            |                                          |                                    |                                                             |                          |
| Check                                                    | 06/10/2026 |                                          | Transfer Funds                     | Tri Counties Bank - Operating                               | -300,000.00              |
| Check                                                    | 06/22/2026 |                                          | Wire Transfer for expenses         | Tri Counties Bank - Operating                               | -1,500,000.00            |
| <b>Total for Fund 49501 - Operations</b>                 |            |                                          |                                    |                                                             | <b>\$ - 1,800,000.00</b> |
| Fund 49519 - Emergency Reserve                           |            |                                          |                                    |                                                             |                          |
| Check                                                    | 06/10/2026 |                                          | transfer funds                     | Tri Counties Bank - Reserves                                | -16,865.00               |
| <b>Total for Fund 49519 - Emergency Reserve</b>          |            |                                          |                                    |                                                             | <b>\$ -16,865.00</b>     |
| Fund 49591 - Capital Outlay Res                          |            |                                          |                                    |                                                             |                          |
| Check                                                    | 06/10/2026 |                                          | Transfer Funds                     | Tri Counties Bank - Capital Improvement                     | -5,458.00                |
| <b>Total for Fund 49591 - Capital Outlay Res</b>         |            |                                          |                                    |                                                             | <b>\$ -5,458.00</b>      |
| Tri Counties Bank - Capital Improvement                  |            |                                          |                                    |                                                             |                          |
| Check                                                    | 06/10/2026 |                                          | transfer of funds from SJC account | Fund 49591 - Capital Outlay Res                             | 5,458.00                 |
| Deposit                                                  | 06/30/2026 |                                          | Interest Earned                    | TCB Capital:Interest                                        | 1,309.24                 |
| <b>Total for Tri Counties Bank - Capital Improvement</b> |            |                                          |                                    |                                                             | <b>\$6,767.24</b>        |
| Tri Counties Bank - Medical Leave Bank                   |            |                                          |                                    |                                                             |                          |
| Deposit                                                  | 06/30/2026 |                                          | Interest Earned                    | TCB Medical Leave Bank:Interest                             | 401.60                   |
| <b>Total for Tri Counties Bank - Medical Leave Bank</b>  |            |                                          |                                    |                                                             | <b>\$401.60</b>          |
| Tri Counties Bank - Operating                            |            |                                          |                                    |                                                             |                          |
| Check                                                    | 06/01/2026 | Special District Financial Services, LLC | May Inv                            | Business Office Services                                    | -5,393.75                |
| Check                                                    | 06/01/2026 | Pacific Gas & Electric                   |                                    | Building Maintenance Fund:Station 4                         | -885.59                  |
| Check                                                    | 06/01/2026 | Pacific Gas & Electric                   |                                    | Building Maintenance Fund:Station 5 Tracy Hills             | -2,689.43                |
| Check                                                    | 06/03/2026 | R&S Erection Tri-County, Inc.            | inv 148536 glass panel             | Building Maintenance Fund:Station 3                         | -3,245.00                |
| Check                                                    | 06/03/2026 | Patriot Pest Managment                   |                                    | -Split-                                                     | -388.00                  |
| Check                                                    | 06/03/2026 | Anderson Lawn Service                    |                                    | Building Maintenance Fund:Station 4                         | -304.56                  |
| Check                                                    | 06/09/2026 | Pete Reece                               | May Stipend                        | Directors Fees:Reece, Pete                                  | -325.78                  |
| Check                                                    | 06/09/2026 | John Vieira                              | May Stipend                        | Directors Fees:Vieira, John                                 | -162.89                  |
| Check                                                    | 06/09/2026 | Craig Miller                             | May Stipend                        | Directors Fees:Craig Miller                                 | -162.89                  |
| Check                                                    | 06/09/2026 | Jeff Ramsey                              | May Stipend                        | Directors Fees:Jeff Ramsey                                  | -325.76                  |
| Check                                                    | 06/09/2026 | Matthew Kopinski                         | May Stipend                        | Directors Fees:Kopinski, Matt                               | -325.76                  |
| Check                                                    | 06/10/2026 |                                          | Transfer from SJC Operating        | Fund 49501 - Operations                                     | 300,000.00               |
| Check                                                    | 06/11/2026 | Delta Disposal Service                   |                                    | -Split-                                                     | -484.77                  |

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## June 2026 Monthly Transactions

June 2026

| TRANSACTION<br>TYPE                            | DATE       | VENDOR                                      | MEMO/DESCRIPTION                      | SPLIT                                              | AMOUNT                |
|------------------------------------------------|------------|---------------------------------------------|---------------------------------------|----------------------------------------------------|-----------------------|
| Check                                          | 06/11/2026 | City of Tracy                               |                                       | Utilities:Station 4                                | -121.06               |
| Check                                          | 06/11/2026 | Nor-Cal Plumbing                            |                                       | -Split-                                            | -1,150.00             |
| Check                                          | 06/11/2026 | Streamline                                  |                                       | Office Expense:Website / Web Hosting               | -6,979.67             |
| Check                                          | 06/11/2026 | R&S Erection Tri-County,<br>Inc.            | service mandooors                     | Building Maintenance Fund:Station 4                | -850.75               |
| Check                                          | 06/11/2026 | City of Tracy                               |                                       | Utilities:Station 4                                | -427.16               |
| Check                                          | 06/11/2026 | Dynamic Generator Service,<br>Inc           | annual gen service 2026               | -Split-                                            | -9,190.00             |
| Check                                          | 06/19/2026 | Hayes Backflow Testing &<br>Repair          | Inv 01 - annual testing               | -Split-                                            | -470.00               |
| Check                                          | 06/19/2026 | Hometown Heating & Air                      | Inv 4764 - AC unit                    | Building Maintenance Fund:Station 5 Tracy<br>Hills | -1,409.00             |
| Check                                          | 06/22/2026 |                                             |                                       | Fund 49501 - Operations                            | 1,500,000.00          |
| Check                                          | 06/25/2026 |                                             |                                       | TCB Credit Card                                    | -925.11               |
| Check                                          | 06/30/2026 | Special District Financial<br>Services, LLC | June Inv                              | Business Office Services                           | -5,393.75             |
| Check                                          | 06/30/2026 | Berreth Law Group                           | Inv 02167                             | Legal Services:General                             | -5,550.00             |
| Check                                          | 06/30/2026 | John Vieira                                 | June Stipend                          | Directors Fees:Vieira, John                        | -162.89               |
| Check                                          | 06/30/2026 |                                             | Service Charge                        | Service Charge                                     | -196.80               |
| Deposit                                        | 06/30/2026 |                                             | Interest Earned                       | TCB Operating:Interest                             | 1,910.08              |
| Check                                          | 06/30/2026 | Craig Miller                                | June Stipend                          | Directors Fees:Craig Miller                        | -162.89               |
| Check                                          | 06/30/2026 | Pete Reece                                  | June Stipend                          | Directors Fees:Reece, Pete                         | -325.78               |
| Check                                          | 06/30/2026 | Matthew Kopinski                            | June Stipend                          | Directors Fees:Kopinski, Matt                      | -162.89               |
| Check                                          | 06/30/2026 | Jeff Ramsey                                 | June Stipend                          | Directors Fees:Jeff Ramsey                         | -488.67               |
| Check                                          | 06/30/2026 | Roto-Rooter                                 | laundry room sink                     | Building Maintenance Fund:Station 4                | -739.87               |
| <b>Total for Tri Counties Bank - Operating</b> |            |                                             |                                       |                                                    | <b>\$1,752,509.61</b> |
| Tri Counties Bank - Reserves                   |            |                                             |                                       |                                                    |                       |
| Check                                          | 06/10/2026 |                                             | Transfer of funds from SCJ<br>account | Fund 49519 - Emergency Reserve                     | 16,865.00             |
| Deposit                                        | 06/30/2026 |                                             | Interest Earned                       | TCB Reserves:Interest                              | 2,835.22              |
| <b>Total for Tri Counties Bank - Reserves</b>  |            |                                             |                                       |                                                    | <b>\$19,700.22</b>    |



# SPECIAL DISTRICT PAYMENT REQUEST

DATE OF REQUEST:

7/7/26

Agenda Item 3.4

E-mail this form with supporting back up documents to [ASpecialDistrictAP@sjgov.org](mailto:ASpecialDistrictAP@sjgov.org)

REQUESTING AGENCY: Tracy Rural County Fire Protection District

REQUESTOR'S CONTACT INFO: 209-834-7269

PAYMENT TYPE: Check

HANDLING CODE: Tracy Fire

ADDITIONAL NOTES FOR PROCESSOR:

|    | VENDOR NAME                             | VENDOR ADDRESS                      | Item Description                  | FUND                    | Cost Center              | SPEND CATEGORY                     | TOTAL AMOUNT REQUESTED | ACO USE ONLY: INVOICE #. |
|----|-----------------------------------------|-------------------------------------|-----------------------------------|-------------------------|--------------------------|------------------------------------|------------------------|--------------------------|
| 1  | South San Joaquin County Fire Authority | 835 N. Central Ave, Tracy, CA 95376 | 1st Installment / operation costs | 4223FD Tracy Rural Fire | 40258CC Tracy Rural Fire | 62348SC - Agency Fund Disbursement | 4,154,033.12           |                          |
| 2  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 3  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 4  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 5  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 6  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 7  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 8  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 9  |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 10 |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 11 |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 12 |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 13 |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 14 |                                         |                                     |                                   |                         |                          |                                    |                        |                          |
| 15 |                                         |                                     |                                   |                         |                          |                                    |                        |                          |

Claim examined and approved pursuant to GOV. Code Sec. 29741

**AUTHORIZED SIGNATURES:**

Date: (Type in Name, Title) 7/7/26

Date: (Type in Name, Title) 7/7/26

JEFFERY M. WOLTKAMP, CPA  
County Auditor-Controller

by: Deputy

Date: (Type in Name, Title) 7/7/26



## Tracy Rural County Fire Protection District

Agenda Item 4.1

### STAFF REPORT

**Meeting:** Regular Meeting  
**Date:** July 07, 2026  
**To:** Board of Directors  
**Prepared by:** Raychel Jackson, District Clerk  
**Approved by:** Craig Miller, Chairperson

**Re:** Receive a Presentation and Authorize Implementation of Cash Management Strategy with Tri Counties Bank

### **RECOMMENDATION**

☒ **Action Item** ☐ Non-Action Item

Receive the presentation from Tri Counties Bank regarding the proposed cash management process and provide direction to staff regarding implementation of the proposed banking and cash management strategy.

### **BACKGROUND**

Over the past year, the District has gradually transitioned the majority of its day-to-day banking and accounts payable activities to Tri Counties Bank. Currently, the majority of the District's accounts payable transactions are processed through District controlled accounts at Tri Counties Bank, while the County Treasurer continues to process larger payments and provide cash flow support when necessary.

As District operations have evolved, staff has evaluated opportunities to further streamline cash management, improve access to District funds, increase interest earnings, and reduce administrative processing time while maintaining appropriate financial safeguards.

### **DISCUSSION**

Over the past year, the District has gradually transitioned the majority of its day-to-day banking and accounts payable activities to Tri Counties Bank. Currently, the majority of the District's accounts payable transactions are processed through District controlled accounts, while the County Treasurer continues to process certain larger payments and provide cash flow support as needed.

The proposed action represents the next phase of the District's cash management process by allowing a greater portion of District operating funds currently held by the County Treasurer



## **Tracy Rural County Fire Protection District**

to be maintained in the District's interest bearing public fund accounts at Tri Counties Bank. Excess funds will generally be transferred following the District's primary property tax distributions, typically received in December and April, or as operational needs warrant.

The County Treasurer will continue to collect and distribute property tax revenues on behalf of the District. The County will also continue processing the District's JPA payments through its existing cash flow process until the District maintains sufficient cash reserves to independently fund that obligation.

This proposal does not modify the District's purchasing policies, Board approval requirements, financial controls, or expenditure authorization process. Rather, it changes where approved payments are issued. Following all required approvals, payments will be issued directly by the District through Tri Counties Bank rather than being submitted to the County for processing through the Workday system.

Staff anticipates the proposed cash management process will improve operational efficiency by reducing administrative processing time, providing more timely payment of vendor invoices, increasing access to District funds, and maximizing interest earnings on available cash balances. No additional banking fees are anticipated, and all public funds maintained at Tri Counties Bank will continue to be collateralized in accordance with California Government Code requirements.

### **FISCAL IMPACT**

The proposed transition is expected to increase interest earnings on District funds by maintaining higher balances in interest-bearing public fund accounts while improving operational efficiency. No additional budget appropriation is required to implement this transition.

### **ATTACHMENTS**

1. Tri Counties Bank Cash Management Presentation

A large, stylized, dark gray flower graphic with five petals, positioned on the left side of the slide.

## Cash Management Review for Tracy Rural Fire Operating/General Funds

# Public Sector Banking at Tri Counties Bank

Currently our Public Sector client base is over 250+ public agency clients with over \$750 million in balances.

Tri Counties Bank provides agencies multiple options for managing the safety and security of deposits.

- **Traditional Deposit Collateral**

- ✓ Meeting California government code Title 5, Division 2, Sections 53630 through 53686 which regulates the Local Agency Security Program.
- ✓ In compliance with California law supplement regulations, Title 2, Division 4.5, section 16001.1.1 through 16010.1.3.
- ✓ TCB's Public Fund balances are collateralized up to 110% by government backed securities.





## Goals

- ✓ Improve the management of operational funds more efficiently which would allow the district more control on the writs & warrants process.
- ✓ Take over the AP Process from the County.
- ✓ With the majority of funds in your TCBK accounts it will allow the district maximum interest and provide same day availability to funds.
- ✓ Funds are safe & fully collateralized.

## Current Account Structure as of 6.23.26

|                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                          |                                                                                                                                                                                                 |                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Operating Account</b><br><b>Public Fund Interest Checking</b><br><b>X1221</b><br><br><u>Treasury Services</u><br>Information Reporting<br>Remote Deposit<br>ACH Origination<br>Check Positive Pay<br>ACH Positive Pay<br><br>Current Balance: \$1,943,367<br>Interest: 2.96% | <b>Medical Leave</b><br><b>Public Funds Interest Checking</b><br><b>x3151</b><br><br><u>Treasury Services</u><br>Information Reporting<br><br>Est. Balance: \$158,628<br>Interest: 2.96% | <b>Capital Improvements</b><br><b>Public Funds Interest Checking</b><br><b>x3175</b><br><br><u>Treasury Services</u><br>Information Reporting<br><br>Est. Balance: \$526,845<br>Interest: 2.96% | <b>Reserve Funds</b><br><b>Public Funds Interest</b><br><b>x6462</b><br><br><u>Treasury Services</u><br>Information Reporting<br><br>Est. Balance: \$1,171,451<br>Interest: 2.96% |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|





## How & Outcomes

- ✓ Currently an estimate additional \$1MM to \$3MM is left in the County. The majority of these funds would be moved on an annual basis to the Tracy Rural Fire reserve account.

1. Interest on an additional \$1.5MM in deposited balances

|                  |    |              |
|------------------|----|--------------|
| Balance          | \$ | 1,500,000.00 |
| Rate - APY       |    | 2.96%        |
| Interest Monthly | \$ | 4,623.29     |
| Annualized       | \$ | 55,479.48    |

- ✓ A small amount of funds will be left at the County, (est. \$50,000) as it is important to not totally sever this relationship. Reasons:
  1. The County is managing the process of collecting the tax receivables and has the proper mechanisms for these activities.
  2. The County will allow the district to go negative in fund balances typically is in December each year. There is a cost to this but the best & cheapest way for the district to access cash flow is via the County. (Raychel checking to see if South County payment date can be slightly move which should eliminate the district going negative.)
- ✓ Operationally, bi-annually once property taxes are received a request for the majority of funds to be moved from the County to the TRFD accounts at TCBK.
- ✓ Once payment of invoices has been properly approved via the districts operational process, checks can then be written directly for expenses. The need to log into the County and request payment via the complicated WorkDay process is eliminated.





1-800-922-8742 | [TriCountiesBank.com](http://TriCountiesBank.com)

Member FDIC





## **Tracy Rural County Fire Protection District**

Agenda Item 4.2

### **STAFF REPORT**

**Meeting:** Regular Meeting  
**Date:** July 07, 2026  
**To:** Board of Directors  
**Prepared by:** Raychel Jackson, District Clerk  
**Approved by:** Craig Miller, Chairperson

**Re:** Receive an Update from Harris & Associates Regarding the  
Development Impact Fee Nexus Study

### **RECOMMENDATION**

☐ Action Item ☒ **Non-Action Item**

Receive a verbal update from Harris & Associates regarding the Development Impact Fee Nexus Study.

### **BACKGROUND**

The District retained Harris & Associates to prepare an updated Fire Development Impact Fee Nexus Study to evaluate development impact fees needed to support future growth within the District's service area.

The study remains in progress and is being coordinated with District staff and other stakeholders as necessary.

### **DISCUSSION**

Representatives from Harris & Associates will provide the Board with a verbal update on the status of the Development Impact Fee Nexus Study, including work completed to date, current progress, and anticipated next steps.

### **FISCAL IMPACT**

None.

### **ATTACHMENTS**

None.



## Tracy Rural County Fire Protection District

Agenda Item 4.3

### STAFF REPORT

**Meeting:** Regular Meeting  
**Date:** July 07, 2026  
**To:** Board of Directors  
**Prepared by:** Raychel Jackson, District Clerk  
**Approved by:** Craig Miller, Chairperson

**Re:** Approve Resolution 2026-12 Proposition 4 – Government  
Spending Limit Calculation for FY 2026-2027

### **RECOMMENDATION**

☒ **Action Item** ☐ Non-Action Item

Approve Proposed Government Spending limit calculation for Fiscal Year 2026-2027 in the amount of \$10,116,733.00.

### **BACKGROUND**

In 1979, California voters passed Proposition 4 (also known as the Gann Limit), which added Article XIII B to the State Constitution. The Gann Limit establishes an annual appropriations limit for state and local governments to control the growth of tax-supported spending. Each city, county, and special district in California is required to calculate its own annual spending limit. The formula to calculate this limit includes:

- The change in the population of unincorporated areas
- The change in California's per capita personal income (this year: 4.95% increase)

The limit helps ensure that government agencies do not grow their budgets faster than the state's economy and population growth combined.

### **DISCUSSION**

The California Department of Finance provides the data required for local jurisdictions to calculate their annual appropriations limit. For Fiscal Year 2026-2027, the Tracy Rural County Fire Protection District has calculated its Gann Limit at \$10,116,733.00, based on a 4.95% increase in California per capita personal income and population changes in unincorporated areas.



## **Tracy Rural County Fire Protection District**

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It is important to note that the Gann Limit applies only to the appropriation of tax revenues. Funding from service fees, grants, interest income, and certain assessments are excluded from this limitation. The appropriations limit is prepared annually using factors provided by the State and the County Auditor-Controller's Office. The calculation is an annual compliance requirement and does not establish or limit the District's total budget.

Special assessments may be included in the Gann Limit only if they are considered "proceeds of taxes" under state law. However, most Proposition 218-compliant assessments, which are levied to fund specific services or benefits to assessed properties, are exempt from the Gann Limit calculation.

The District remains in compliance with Article XIII B of the California Constitution, as the amount of budgeted expenditures funded by tax revenues does not exceed the calculated Gann Limit.

Adoption of the annual appropriations limit is required by state law and is performed each fiscal year regardless of the District's budget size. The District's projected tax supported appropriations remain well below the calculated limit.

### **FISCAL IMPACT**

None.

### **ATTACHMENTS**

1. Calculation of Budget Limit
2. Resolution 2026-12 Proposition 4 - Government Spending Limit Calculation for Fiscal Year 2026-2027



## Tracy Rural County Fire Protection District

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### Resolution No. 2026-12

#### ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION

**WHEREAS**, in November 1979, the California electorate did adopt Proposition 4, which added Article XIII B of the California Constitution;

**WHEREAS**, the provisions of the Article require the District to establish a maximum spending limitation for each fiscal year; and

**WHEREAS**, the Board of Directors approves to set the Gann Appropriations Limit for the Fiscal Year 2026-2027 to \$10,116,733.00.

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

The District does hereby approve to set the GANN Appropriations Limit for the Fiscal Year 2026-2027 in the amount of \$10,116,733.00.

Motion passed.

Passed, approved, and adopted this 7<sup>th</sup> day of July, 2026.

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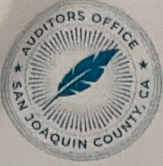
Craig Miller, Chairman of the Board

ATTEST:

---

Raychel Jackson, Clerk of the Board





ASSISTANT AUDITOR-CONTROLLER  
Jian Ou-Yang, CPA

JEFFERY M. WOLTKAMP, CPA  
**AUDITOR-CONTROLLER**  
SAN JOAQUIN COUNTY



CHIEF DEPUTIES  
Randipa Gauba - Accounting  
Zaakir J. Akhtar, CPA - Internal Audit  
Dena Mannor - Payroll  
Stanley Lawrence - Property Tax

May 6, 2026

MEMORANDUM

TO: Board of Directors - Fire Protection / Water Conservation Districts  
FROM: Jeffery M. Woltkamp, Auditor-Controller *JM*  
SUBJECT: Proposition 4 - Government Spending Limit Calculation for FY 2026-2027

Attached is the 2026-2027 Proposition 4 Appropriation Limit proposed for your district.

The factors used in computing the Limit are provided by the State Department of Finance.

If you agree with our computation, we recommend that you adopt a resolution to establish your FY 2026-2027 appropriation limit before the end of the current fiscal year, and then forward a copy of the resolution to us.

If your district has a higher percentage change in non-residential assessed valuation from fiscal year 2024-2025 to fiscal year 2025-2026 than the percentage change of CPCPI (4.95%), we can adjust the computation upon receiving the supporting documentation. If you have a special population growth study performed by the State Department of Finance for 2026-2027, please forward a copy to us so we may update the Spending Limit computation.

Should you have any questions regarding the spending limit, please contact Tammy Lagorio at our office at 209-953-1184.

JMW: tl

Enclosures

2026 JUN 16 PM 12:49  
AUDITOR CONTROLLER  
SAN JOAQUIN COUNTY



|                                                         |           |               |
|---------------------------------------------------------|-----------|---------------|
| Calculation of Budget Limit                             |           |               |
| Fire District Name:                                     | TRACY     |               |
| Budget Limit to Be Established For Fiscal Year:         | 2026-2027 |               |
| Budget Limit - Current Year                             |           | \$ 9,581,129  |
| Percentage Change in Per Capita Personal Income [CPCPI] | X         | 104.95%       |
|                                                         |           | 10,055,395    |
| Population Change Factor                                | X         | 100.61%       |
| Budget Limit For the Coming Year                        |           | \$ 10,116,733 |
|                                                         |           |               |
|                                                         |           |               |
|                                                         |           |               |