

Waterloo Morada Fire District

Wednesday, September 2nd, 2026

Time: 7:00 pm, Location: 6925 E. Foppiano Lane, Stockton, CA 95212

AGENDA

1. Call to Order – Roll Call

2. Notice of Meeting recorded

3. Pledge of Allegiance

- 4.** In the matter of Public Discussion: This time is provided to the public to address the Board of Directors on items not on the agenda. State law prohibits the Board of Directors from acting on these matters. Each person will be limited to no more than five minutes of discussion time and the total time allotted for discussion shall not exceed thirty minutes.

Discussion / Action Items

5. Late Agenda Items:

6. Correspondence:

- 6.1 Thank You Card from Suzanne Craig
- 6.2 Letter of Resignation – Captain Trent Silva
- 6.3 SJCCD PA-2500036 (VR), PA-2500037 (MS), PA-2500279 (WC)

7. Approval of Minutes:

- 7.1 Regular Board Meeting of August 5th, 2026 Approval

8. Financial Reports:

- 8.1 Unpaid Bills Detail Report and Requisition #2 Approval
- 8.2 Monthly Summary Report Review

9. Old Business:

- 9.1 Station 2 Training Gound Discussion
- 9.2 Station 2 Training Room Discussion
- 9.3 Bear Creek South Project – Annexation Update Discussion
- 9.4 MSR-Joint Ad-Hoc Committee - Report Out Discussion/Action
- 9.5 Master Tax Sharing Agreement Discussion

10. New Business:

- 10.1 WMFD Response Time Standard Staff Report Discussion
- 10.2 SCI Consulting Group- Engagement Letter for Special Tax Feasibility Analysis, Election Services, and Related Professional Services. Approval/Action
- 10.3 Fiscal Year 2026/2027 Final Budget Approval/Action

11. Reports:

- 11.1 Member Reports:
- 11.2 Chief Report:
- 11.3 Finance Committee

12. Future Agenda Items/Meetings

- 14.1 Directors Open Discussion

13. Adjournment:



WATERLOO MORADA FIRE DISTRICT
6925 E Foppiano Lane
Stockton, CA 95212
(209) 931-3107

6.2
Board of Directors
Clay Titus
John Baker
Ralph Luchetti
Ryan Gresham
Ken Vogel
Fire Chief
Eric Walder

Letter of Resignation

August 12, 2026

Board of Directors
Waterloo-Morada Fire District

Dear Chief Walder and Members of the Board,

Please accept this letter as formal notice of my resignation from the Waterloo-Morada Fire District, effective **August 17, 2026**.

I am sincerely grateful for the opportunity to serve Waterloo-Morada Fire District and the community for the past four years. It has been an honor and a privilege to work alongside dedicated members of the District and to contribute to the protection and service of the community.

My time with Waterloo-Morada Fire District has provided me with valuable experiences, lasting memories, and the opportunity to work with many outstanding individuals. I am thankful for the trust placed in me and for the relationships I have built during my time with the District.

I leave with tremendous respect and appreciation for the organization, its members, and the community it serves. I wish Waterloo-Morada Fire District continued success and I know that the District will continue its commitment to providing prompt and efficient service to the community.

Thank you for your trust and the opportunity to serve.

Respectfully,

Trent Silva

Our Community... Our Priority

6.1

Hi,

I wanted to thank your dept. for coming out to IL Vineto Park and doing a Safety Presentation on July 20th. (I apologize I don't remember their names: Capt. Parker?)

A lot of useful information was given and everyone really enjoyed their Presentation!

Thanks again

Suzanne Craig
Neighborhood Watch
Captain IL Vineto Park





APPLICATION REFERRAL: Early Consultation Public Hearing

Project Planner: Jessica Leal Phone: (209) 468-3140 Fax: (209) 468-3163 Email: jleal@sjgov.org

The following projects have been filed with this Department: **APPLICATION NUMBERS: PA-2500036 (VR)**
PA-2500037 (MS)
PA-2500279 (WC)

PROPERTY OWNER: Cortopassi Partners L.P.
11292 North Alpine Rd.
Stockton, CA 95212

APPLICANT: Dillon & Murphy
P.O. Box 2180
Lodi, CA 95241

PROJECT DESCRIPTION: A Variance, Minor Subdivision, and Williamson Act Contract Cancellation application This project consists of 3 applications:

Variance No. PA-2500036 to vary the minimum parcel size in the AG-40 zone to 2 acres.

Minor Subdivision No. PA-2500037 to subdivide a 154.39-acre parcel into 2 parcels. Parcel 1 to consist of 2.00 acres. Parcel 2 to consist of 152.39 acres.

Williamson Act Contract Cancellation No. PA-2500279 to cancel 2 acres from WA-72-C1-443 to facilitate the above Minor Subdivision.

Both parcels will utilize on site wells, septic systems, and natural storm water drainage. Both parcels will have access from E. Live Oak Road. This parcel is under Williamson Act contract.

The Property is zoned AG-40 (General Agriculture, 40-acre minimum) and the General Plan designation is A/G (General Agriculture).

PROJECT LOCATION: The project site is on the south side of E, Live Oak Road, 4875 feet west of N. State Route 88, Stockton. (APN/Address: 063-100-24 / 9738 E. Live Oak Rd., Stockton) (Supervisory District: 4)

APPLICATION REVIEW: Recommendations and/or comments on this project must be submitted to the Community Development Department (Phone: [209] 468-3140 or via email at jleal@sjgov.org) no later than September 11, 2026. Recommendations and/or comments received after that date may not be considered in staff's analysis and/or recommendation to the San Joaquin County Planning Commission for this application.

AGENCY REFERRALS MAILED ON: August 14, 2026

TO:

SJC Supervisor: District 4
SJC Agricultural Commissioner
SJC Assessor
SJC Building Division / Plan Check
SJC Environmental Health
SJC Fire Prevention Bureau
SJC Mosquito Abatement
SJC Public Works
SJC Sheriff Communications Director
CA Dept. of Conservation
Lodi Unified School District

Central Valley Flood Protection Board
CA Fish & Wildlife Region: 2
Stockton East Water District
CA Native American Heritage Commission
CA State Lands Commission
Federal Emergency Management Agency
US Fish & Wildlife
US Post Office
US Army Corps
Air Pollution Control District
Waterloo-Morada Fire District

San Joaquin Council of Governments
Comcast Cable/ PG & E
Builders Exchange
Farm Bureau
North Valley Yokuts Tribe
Buena Vista Rancheria
United Auburn Indian Community
Lodi District Grape Growers Association
Sierra Club
Precissi Flying Service



SAN JOAQUIN
— COUNTY —
Community Development Department

Community Development Department

Planning · Building · Code Enforcement · Fire Prevention

Jennifer Jolley, Director

Eric Merlo, Assistant Director

Tim Burns, Code Enforcement Chief

Corinne King, Deputy Director of Planning

Jeff Niemeyer, Deputy Director of Building Inspection

APPLICATION REFERRAL: **Staff Review**

Short Review Period:
2-week response time.

Project Planner: Jessica Leal · Phone: (209) 468-3140 Fax: (209) 468-3163 Email: jleal@sjgov.org

The following project has been filed with this Department: **APPLICATION NUMBER: PA-2600258 (Z)**

PROPERTY OWNER: SSTS Ad Art Road LLC
P.O. Box 71
Alamo, CA 94507

APPLICANT: MCR Engineering
1242 Dupont Ct.
Manteca, CA 95336

PROJECT DESCRIPTION: A Zoning Compliance Review application for a change in use from Recreation - Indoor Participant (Small-Scale Facility) to Warehouse, Storage, and Distribution - Indoor. The parcel is served by CSA 15 Waterloo-99 for sewer and storm, and CalWater for water. The parcel has direct access from North Ad Art Road and is not under Williamson Act contract.

The Property is zoned I-L (Limited Industrial) and the General Plan designation is I/L (Limited Industrial).

PROJECT LOCATION: The project site is on the west side of North Ad Art Rd, 630 feet south of East Cherokee Road, Stockton.. (APN/Address: 087-100-39 / 3251 N. Ad Art Rd., Stockton) (Supervisory District: 4)

ENVIRONMENTAL DETERMINATION: This is a ministerial application and is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15268.

APPLICATION REVIEW: Recommendations and/or comments on this project must be submitted to the Community Development Department (Phone: [209] 468-3140 or via email at jleal@sjgov.org) no later than September 3, 2026. Recommendations and/or comments received after that date may not be considered in staff's analysis.

AGENCY REFERRALS MAILED ON: August 20, 2026

TO:

SJC Supervisor: District 4

SJC Assessor

SJC Building Division / Plan Check

SJC Environmental Health

SJC Fire Prevention Bureau

SJC Public Works

Linden Unified School District

Waterloo-Morada Fire District

PG&E

Waterloo Morada Fire District
 Wednesday, August 5th, 2026
 Location :6925 E. Foppiano Lane, Stockton, CA 95212
Board Minutes

1. Call To Order 7:00 pm / Roll Call

2. Notice of meeting recorded

Present: Ryan Gresham, John Baker, Ralph Lucchetti and Ken Vogel

Also Present: Chief Walder, Admin. Secretary Yolanda Palermo

Absent: Clay Titus

3. Pledge of Allegiance led by Ryan Gresham

4. In the Matter of Public Discussion: This time is provided to the public to address the Board of Directors on items not on the agenda. State law prohibits the Board of Directors from acting on these matters. Each person will be limited to no more than five minutes of discussion time and the total time allotted for discussion shall not exceed thirty minutes.

5. Late Agenda Items: Government Code Section 54954.2(b)2

6. Correspondence:

7. Approval of Minutes:

7.1 Motion to approve Board meeting minutes from July 1st, 2026, by Ken Vogel

Second: John Baker. Motion approved: 4 Ayes / 0 Noes / Absent: Clay Titus

8. Financial Reports:

8.1 Motion to approve Unpaid Bills Detail Report by Vendor and Requisition #2, made by Ken Vogel, Second: Ralph Lucchetti. Motion approved: 4 Ayes / 0 Noes / Absent: Clay Titus

8.2 Monthly YTD Budget Review

9. Old Business:

9.1 Station 2 Training Ground- Building Permit issued.

9.2 Station 2 Training Room – Floor is complete and leveled and repaired exterior siding, he is putting together a punch list of additional items that will be needed.

9.3 Bear Creek South Project – Annexation – CAO would like to complete and sign agreement with district to honor previous Tax Agreement with Developers, prior to the Master Tax Sharing Agreement in the works.

9.4 MSR-Joint Ad-Hoc Committee – Director Gresham attended meeting, next meeting will be held August 4th.

9.5 Master Tax Sharing Agreement / District Council Representation – District will share cost with four (4) other districts.

10. New Business:

10.1 Croce, Sanguinetti, Vander Veen – Letter of Engagement for Audit 2026/2027, Motion to approve agreement by John Baker, Second: Ralph Lucchetti.
 Motion approved: 4 Ayes / 0 Noes / Absent: Clay Titus

10.2 SJ County Special Assessment Charge Agreement 2026/2027. Motion to approve Ken Vogel, Second: Ryan Gresham, Motion approved: 4 Ayes / 0 Noes / Absent: Clay Titus

- 10.3 Entity Fund – Certification of Assessment for Fiscal Year 2026/2027 and Special Assessment Rates for 2026/2027 Tax Roll. Motion to approve by John Baker, Second: Ken Vogel, Motion approved: 4 Ayes /0 Noes / Absent: Clay Titus

11. Reports:

11.1 Member Reports:

11.2 Chief Report:

- Monthly Incident Report for the month of June 206 calls, YTD 1331
Homeless Related Calls: Not Available, District is still working on extracting information with the new program.
- E15-3 has been deployed to three incidents: Loomis Fire, Mines and currently deployed on the Gann Incident.
- District is still waiting for County reports from June 25/26 Fiscal Year End.
- Firefighters Interviews to establish a hiring list.
- Engineer Written Exam- 4 Candidates all passed written.
- Chief participated in a Town Hall Meeting for FDAC to bring initiative Fighting Fire with Funding forward, to legislative action.

13. Adjournment: 8:29 pm.

Board of Director

10:15 AM

09/01/26

Waterloo Morada Rural County Fire Protection District

Unpaid Bills by Vendor

All Transactions

Type	Date	Num	Due Date	Open Balance
AT&T - CALNET 3				
Bill	8/31/2026	9391062550	8/31/2026	129.86
Total AT&T - CALNET 3				129.86
AT&T Regular				
Bill	8/31/2026	20993104147139	8/31/2026	101.51
Total AT&T Regular				101.51
Brannon Tire				
Bill	8/31/2026	15-2 / Tires 2	8/31/2026	572.12
Bill	8/31/2026	WT Tires-2	8/31/2026	580.58
Total Brannon Tire				1,152.70
California Choice				
Bill	9/5/2026	October Premium	9/1/2026	25,915.76
Total California Choice				25,915.76
DeLage Landen Financial Services, Inc.				
Bill	8/31/2026	598418003	8/31/2026	145.01
Total DeLage Landen Financial Services, Inc.				145.01
Diesel Performance, Inc.				
Bill	8/31/2026	A/C 15-3	8/31/2026	5,253.17
Total Diesel Performance, Inc.				5,253.17
Firefighters of San Joaquin / Local 1243				
Bill	8/31/2026	August	8/31/2026	923.20
Total Firefighters of San Joaquin / Local 1243				923.20
Flyers				
Bill	8/31/2026	CFS4694085	8/31/2026	471.22
Total Flyers				471.22
Hi-Tech Emergency Vehicle Service, Inc.				
Bill	8/31/2026	185450	8/31/2026	385.96
Total Hi-Tech Emergency Vehicle Service, Inc.				385.96
Humana Insurance Co.				
Bill	9/5/2026	October Premium	9/1/2026	2,568.04
Total Humana Insurance Co.				2,568.04
Hunt & Sons, Inc				
Bill	8/31/2026	Fuel 250 Gallons St2	8/31/2026	1,575.52
Bill	8/31/2026	Fuel 190 Gallons St1	8/31/2026	1,201.17
Bill	8/31/2026	Fuel 214 Gallons St1	8/31/2026	1,457.61
Bill	8/31/2026	Fuel 214 Gallons St2	8/31/2026	1,457.61
Total Hunt & Sons, Inc				5,691.91
Joint Radio User Group				
Bill	8/31/2026	Inv. 3881 JULY	8/31/2026	5,652.35
Total Joint Radio User Group				5,652.35
Lovotti Air and Plumbing				
Bill	8/31/2026	63075 Station 1	8/31/2026	266.20
Total Lovotti Air and Plumbing				266.20
Mission Linen Supply				
Bill	8/31/2026	Station 2	8/31/2026	126.48
Bill	8/31/2026	Station 1	8/31/2026	102.92
Total Mission Linen Supply				229.40
Pacific Gas & Electric Co.				
Bill	8/31/2026	8928861230-5	8/31/2026	3,897.59
Bill	8/31/2026	08928861230-5	9/10/2026	392.55
Total Pacific Gas & Electric Co.				4,290.14

10:15 AM

09/01/26

Waterloo Morada Rural County Fire Protection District
Unpaid Bills by Vendor
All Transactions

Type	Date	Num	Due Date	Open Balance
Pacific Records Management				
Bill	8/31/2026	1174641	8/31/2026	45.00
Total Pacific Records Management				45.00
TouchDown Fire, Inc				
Bill	8/31/2026	Fire Ext.Annual Ser.	8/31/2026	1,064.80
Total TouchDown Fire, Inc				1,064.80
U.S. Bank Corporate Payment System				
Bill	8/31/2026		8/31/2026	4,816.60
Total U.S. Bank Corporate Payment System				4,816.60
WMFF Association				
Bill	8/31/2026	August Assn Dues	8/31/2026	440.00
Total WMFF Association				440.00
Zoll Medical Corporation				
Bill	8/31/2026	Inv. 4509392 EMS	8/31/2026	60.61
Total Zoll Medical Corporation				60.61
TOTAL				59,603.44

A/P Prior to Meeting

8.1

Waterloo Morada Rural County Fire Protection District

9/1/2026 9:58 AM

Register: Unrestricted-Undesignated:101 · F & M Checking-General

From 08/05/2026 through 09/01/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/05/2026	9762	Business Office Syst...	2000 · *Accounts Paya...	C001345	99.09			231,999.89
08/05/2026	9763	Primo Brands	2000 · *Accounts Paya...	8720019990	306.09			231,693.80
08/05/2026	9764	San Joaquin Fire Chi...	2000 · *Accounts Paya...	ASSN Dues SJ...	250.00			231,443.80
08/10/2026	9765	Akerland Technolog...	2000 · *Accounts Paya...	August	610.00			230,833.80
08/10/2026	9766	Joint Radio User Gro...	2000 · *Accounts Paya...	June	4,875.13			225,958.67
08/10/2026	9767	Pathian Administrators	2000 · *Accounts Paya...	210121	304.67			225,654.00
08/11/2026			Unrestricted-Undesign...	Funds Transfer ...	143,910.00			81,744.00
08/20/2026	9768	AT and T Mobility	2000 · *Accounts Paya...	Acct.28735780...	790.26			80,953.74
08/20/2026	9769	Baker, John	2000 · *Accounts Paya...	Board Meeting ...	150.00			80,803.74
08/20/2026	9770	California Waste Rec...	2000 · *Accounts Paya...	01-4746 3	332.16			80,471.58
08/20/2026	9771	California Waste Rec...	2000 · *Accounts Paya...	01-0040982	310.78			80,160.80
08/20/2026	9772	Gresham, Ryan	2000 · *Accounts Paya...	Board Meeting ...	150.00			80,010.80
08/20/2026	9773	Lucchetti, Ralph	2000 · *Accounts Paya...	536-Director's ...	150.00			79,860.80
08/20/2026	9774	Terminix International	2000 · *Accounts Paya...	5892210	147.00			79,713.80
08/20/2026	9775	Titus, Clay	2000 · *Accounts Paya...	536-Director's ...	150.00			79,563.80
08/20/2026	9776	Vogel, Ken	2000 · *Accounts Paya...	Board Meeting...	150.00			79,413.80
08/24/2026	9777	Humana Insurance Co.	2000 · *Accounts Paya...	410398-001	2,763.32			76,650.48
08/31/2026	9778	Pacific Gas & Electri...	2000 · *Accounts Paya...	0128534731-4	120.97			76,529.51
08/31/2026	9779	Burk, Michael	2000 · *Accounts Paya...	Boot Reimburs...	424.99			76,104.52
08/31/2026	9780	Hawkins, Reid	2000 · *Accounts Paya...	JAC Reimburse...	1,283.86			74,820.66

\$ 13,368.32

0 *
 99.09 +
 306.09 +
 250.00 +
 610.00 +
 4,875.13 +
 304.67 +
 790.26 +
 150.00 +
 332.16 +
 310.78 +
 150.00 +
 150.00 +
 147.00 +
 150.00 +
 150.00 +
 2,763.32 +
 120.97 +
 424.99 +
 1,283.86 +
 13,368.32 *

919

SPECIAL DISTRICT PAYMENT REQUEST

DATE OF REQUEST: 9/2/26

E-mail this form with supporting back up documents to ASpecialDistrictAP@sjgov.org

REQUESTING AGENCY:

Waterloo Morada Rural Fire District

REQUESTOR'S CONTACT INFO:

ypalermo@wmfire.org

PAYMENT TYPE

Check

HANDLING CODE

Waterloo Morada Fire

ADDITIONAL NOTES FOR PROCESSOR:

Please process two (2) checks for the amounts as indicated below. For a
Total of \$214,367.44

VENDOR NAME	VENDOR ADDRESS	Item Description	FUND	Cost Center	SPEND CATEGORY	TOTAL AMOUNT REQUESTED	ACO USE ONLY: INVOICE #.
1 Waterloo Morada Fire District	6925 E. Foppiano Lane, Stockton, CA 95212	August Expenditures	4232FD Waterloo-Morada Rural Fire	40237CC Waterloo - Morada Rural Fire	62348SC - Agency Fund Disbursement	\$ 141,395.68	
2 Waterloo Morada Fire District	6925 E. Foppiano Lane, Stockton, CA 95212	August Expenditures	4232FD Waterloo-Morada Rural Fire	40237CC Waterloo - Morada Rural Fire	62348SC - Agency Fund Disbursement	\$ 72,971.76	
3							
4							
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11							
12							
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15							

AUTHORIZED SIGNATURES:

Eric Walder - Fire Chief

Date: 9/2/2026

Clay Titus - Board President

Date: 9/2/2026

JEFFERY M. WOLTKAMP, CPA

County Auditor-Controller

by:

Deputy

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

John Baker - Board Treasurer

Date: 9/2/2026

BUDGET YEAR LEFT

82.19%

Todays
Date

9/4/2026

GENERAL REVENUE ACCOUNTS		2026/2027 Budget Amount	26/27 Revenue Rec'd	Revenue Rec'd July-Dec	Revenue Rec'd Jan-June	Total Revenue Rec'd to date	Estimated Revenue to be received	% of Revenue Received
4100100010	PROPERTY TAX-SECURED	\$2,406,921				\$0	\$2,406,921	0.00%
4100200070	PROPERTY TAX-SECURED-SB813	\$95,637				\$0	\$95,637	0.00%
4101000000	PROPERTY TAX-UNSECURED	\$149,429				\$0	\$149,429	0.00%
4101000007	PROPERTY TAX-UNSECURED-SB813	\$3,600				\$0	\$3,600	0.00%
4101000020	PROPERTY TAX-SB813-PRIOR	\$374				\$0	\$374	0.00%
4101000030	PROPERTY TAX-UNSECURED-PRIOR	\$3,848				\$0	\$3,848	0.00%
4505500000	ST-HOMEOWNER PROPERTY TAX	\$6,000				\$0	\$6,000	0.00%
4605110000	SPECIAL ASSESSMENTS-1986	\$900,925				\$0	\$900,925	0.00%
56702	SPECIAL ASSESSMENTS-2019 (Measure N)	\$1,752,153				\$0	\$1,752,153	0.00%
	SLCGP Cyber Security Grant	\$131,555				\$0	\$131,555	0.00%
	PROP 172 REVENUE	\$101,272		\$101,272		\$101,272	\$0	100.00%
	EMPLOYEE DEDUCTION (Association Dues)	\$18,955				\$0	\$18,955	0.00%
	CJAC REIMBURSEMENT					\$0	\$0	
	OTHER REALIZED REVENUE FROM PRIOR YEARS							
	TOTAL GENERAL REVENUES	\$5,570,669						
Total Revenue Rec'd to Date \$				\$0	\$0	\$0		

2026/2027 RESTRICTED REVENUE ACCOUNTS (Estimated)		2026/2027 Budget Amount	25/26 Revenue Rec'd	Revenue Rec'd July-Dec	Revenue Rec'd Jan-June	Total Revenue Rec'd to date	Estimated Revenue to be received	% of Revenue Received
	SJC -CAPITAL OUTLAY FUND/MITIGATION	\$21,598		\$0		\$0	\$21,598	0.00%
	ESTIMATED OES Reimbursement Minus OT	\$125,073		\$0		\$0	\$125,073	0.00%
	Prevention Fees	\$78,870		\$0		\$0	\$78,870	0.00%
	Fire Recovery Fees	\$13,118		\$610		\$610	\$12,508	4.65%
	TOTAL ESTIMATED RESTRICTED REVENUE	\$238,659		\$610	\$0			
Total Revenue Rec'd to Date \$					\$610.34			

EXPENDITURES- Personnel		2026/27 Budget Amount	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
510	SALARIES - REGULAR/A13-15, A2Q	\$1,841,281		\$1,841,281	\$291,118	\$1,550,163	84.19%
512	SALARIES - OVERTIME- FLSA-ATO	\$367,905		\$367,905	\$74,500	\$293,406	79.75%
515	SALARIES - EXTRA HELP - PART TIME	\$56,787		\$56,787	\$8,566	\$48,221	84.92%
SJCERA	RETIREMENT - EMPLOYER SHARE	\$1,558,496		\$1,558,496	\$251,871	\$1,306,625	83.84%
SJCO	SALARIES MEDICARE	\$36,238		\$36,238	\$5,999	\$30,239	83.44%
SJCO	SOCIAL SECURITY - EXTRA HELP - OASDI	\$3,521		\$3,521	\$447	\$3,074	87.30%
SJCO	MEDICARE EXTRA HELP	\$823		\$823	\$105	\$719	87.30%
SJCO	OTHER EMPLOYEE BENEFIT - UNIFORMS-CLASS A	\$20,000		\$20,000	\$20,000	\$0	0.00%
SJCO	EMPLOYEE BENEFIT UNION DUES AND ASSN.DUES	\$17,722		\$17,722	\$0	\$17,722	100.00%
530	INSURANCE - MEDICAL-VISION-OPT OUT	\$368,411		\$368,411	\$58,748	\$309,663	84.05%
532	INSURANCE - DENTAL	\$14,603		\$14,603	\$2,933	\$11,670	79.92%
535	INSURANCE - WORKER'S COMP	\$305,579		\$305,579	\$71,312	\$234,267	76.66%
536	DIRECTORS FEES	\$4,500		\$4,500	\$750	\$3,750	83.33%
6010100000	UNEMPLOYMENT COMP INSURANCE	\$1,000		\$1,000	\$0	\$1,000	100.00%
533	SICK LEAVE /POST RETIREMENT						
TOTAL PERSONNEL		\$4,596,867		\$4,596,867	\$786,348	\$3,810,518	82.89%

VEHICLE & EQUIPMENT		2026/27 Budget Amount	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
541	APPARATUS REPLACEMENT PROGRAM/PAYMENT	\$0	\$115,804	\$115,804	\$0.00	\$115,804	100.00%
542	FUEL	\$53,601	\$9,899	\$63,500	\$12,365.44	\$51,135	80.53%
546	FF TOOLS/EXTRICATION EQUIPT/GAS EQUIPT	\$0	\$6,500	\$6,500	\$1,429.54	\$5,070	78.01%
547	RADIOS	\$0	\$3,500	\$3,500	\$0.00	\$3,500	100.00%
549	SCBA	\$7,450		\$7,450	\$0.00	\$7,450	100.00%
550	HOSE & NOZZLES	\$3,800		\$3,800	\$0.00	\$3,800	100.00%
552	EQUIPT ANNUAL MAINTENANCE	\$6,900		\$6,900	\$0.00	\$6,900	100.00%

553	VEHICLE MAINTENANCE	\$63,600	\$30,568.00	\$94,168	\$12,354.70	\$81,813	86.88%
TOTAL VEHICLE & MAINTENANCE		\$135,351	\$166,271	\$301,622	\$26,150	\$275,472	91.33%
BUILDINGS & GROUNDS		2026/27 Budget Amount	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
561	BUILDING MAINTENANCE	\$20,000		\$20,000	\$565	\$19,435	97.18%
562	REPAIR OFFICE/LIVING QUARTERS	\$2,500		\$2,500	\$0	\$2,500	100.00%
564	FURNITURE	\$14,500		\$14,500	\$0	\$14,500	100.00%
569	BUILDING & GROUND CONTINGENCIES	\$2,000		\$2,000	\$0	\$2,000	100.00%
570	STATION 2 PAYMENTS & TRAINING GROUNDS	\$0	\$200,000	\$200,000	\$22,630	\$177,370	88.69%
TOTAL BUILDINGS & GROUNDS		\$39,000	\$200,000	\$239,000	\$23,194	\$215,806	90.30%

SUPPLIES		2026/27 Budget Amount	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
601	OFFICE EQUIPMENT	\$1,000		\$1,000	\$0	\$1,000	100.00%
602	COMPUTER EQUIPMENT	\$5,300	\$131,544	\$136,844	\$0	\$136,844	100.00%
603	ANNUAL CONTRACT SERVICES	\$42,620		\$42,620	\$9,560	\$33,060	77.57%
606	OFFICE SUPPLIES	\$3,000		\$3,000	\$52	\$2,948	98.25%
607	POSTAGE	\$1,300		\$1,300	\$0	\$1,300	100.00%
608	STATION SUPPLIES-CLEAN/MAINT	\$7,000		\$7,000	\$527	\$6,473	92.47%
616	CLOTHING - SAFETY/BOOTS	\$0	\$52,600	\$52,600	\$12,981	\$39,619	75.32%
618	MEDICAL SUPPLIES	\$13,350		\$13,350	\$1,446	\$11,904	89.17%
633	MEETING/TRAVEL SUPPLIES	\$15,000		\$15,000	\$2,499	\$12,501	83.34%
635	FIREFIGHTING FOAM	\$6,000		\$6,000	\$0	\$6,000	100.00%
636	SUPPLIES - CONTINGENCIES	\$1,000		\$1,000	\$0	\$1,000	100.00%
TOTAL SUPPLIES		\$95,570	\$184,144	\$279,714	\$27,067	\$252,647	90.32%

650	SERVICES	GENERAL	2026/27 Restricted Budget/Operating Reserve	Total Budget	Expense Paid to Date	Remaining Budget to Date	% of Budget Remaining
625	UTILITIES - ELEC/ GAS/ WATER/GARBAGE/TEL-INT	\$72,175		\$72,175	\$11,763	\$60,412	83.70%
652	INSURANCE - CASUALTY	\$87,667		\$87,667	\$87,667.00	\$0	0.00%
654	SJ CO. AUDITOR - PAYROLL	\$5,500		\$5,500		\$5,500	100.00%
655	ANNUAL AUDIT	\$17,500		\$17,500		\$17,500	100.00%
656	SJ CO. TAX ADMINISTRATION CHARGE	\$36,500		\$36,500		\$36,500	100.00%
656-1	SJ CO. AUDITOR DIRECT ASSESSMENT CHARGE	\$25,000		\$25,000	\$698	\$24,302	97.21%
657	DISPATCHING	\$80,000		\$80,000	\$16,250	\$63,750	79.69%
658	COMPUTER SUPPORT	\$11,200		\$11,200	\$1,220	\$9,980	89.11%
665	PHYSICAL EXAMS/EMT RECERT	\$3,930		\$3,930	\$300	\$3,630	92.37%
670	FIRE PREVENTION/PUBLIC EDUCATION	\$0	\$5,000	\$5,000	\$0	\$5,000	100.00%
675	EMPLOYEE TRAINING	\$9,212	\$24,288	\$33,500	\$2,610	\$30,890	92.21%
676	ELECTIONS	\$5,000		\$5,000	\$0	\$5,000	100.00%
677	PROFESSIONAL	\$43,500		\$43,500	\$0	\$43,500	100.00%
678	ATTORNEY'S FEES	\$14,000		\$14,000	\$0	\$14,000	100.00%
679	PUBLICATIONS & LEGAL NOTICES	\$300		\$300	\$0	\$300	100.00%
679-1	CONFERENCE/MEMBERSHIPS	\$8,500	\$6,000	\$14,500	\$1,978	\$12,523	86.36%
680	EMPLOYEE MILEAGE REIMBURSEMENT	\$500		\$500	\$0	\$500	100.00%
690	SERVICES CONTINGENCIES	\$1,400		\$1,400	\$0	\$1,400	100.00%
TOTAL SERVICES		\$421,884	\$35,288	\$457,172	\$122,485	\$334,687	73.21%
TOTAL EXPENDITURES		\$5,288,672	\$585,703	\$5,874,375	\$985,244	\$4,889,131	83.23%

BALANCE SHEET		LAST MONTH	CURRENT	CHANGE
100	SJ COUNTY - GENERAL ACCOUNT	\$108,693	-\$343,307	-\$452,000
101	F&M GENERAL OPERATING FUNDS	\$231,079	\$88,189	-\$142,890
103	SJ COUNTY OPERATING RESERVE (Mitigation Fees)	\$20,226	\$21,598	\$1,372
106	F&M OPERATING RESERVE FUNDS	\$306,903	\$582,220	\$275,317

LONG TERM LIABILITY	BEG. BALANCE	LIABILITY PAID	BALANCE	PAYOFF DATE
STATION 2 PROPERTY	\$536,250	\$308,336	\$227,914	06/05/2030
2018 TYPE 1 (HI TECH)	\$626,281	\$626,281	\$0	11/15/2023
2018 TYPE 3 (BME)	\$377,170	\$377,170	\$0	03/01/2024
2020 TYPE 1 (E-2)	\$694,818	\$579,015	\$115,803	10/25/2026
SJCERA SICK LEAVE BANK	\$230,000	\$110,000	\$120,000	

Other Misc. Revenue Received	July-Dec	Jan-June	Total Received
SJC General Acct. Interest	\$1,203		\$1,203
SJC Capitol Outlay Interest	\$265		\$265
Total	\$1,468.00		\$1,468



Tuesday, August 25, 2026

Submitted via Email

ewalder@wmfire.org

Eric G. Walder, EFO, Fire Chief
Waterloo-Morada Fire District
6925 E Foppiano Lane
Stockton, CA 95212

Re: Engagement Letter for Special Tax Feasibility Analysis, Election Services, and Related Professional Services

Dear Chief Walder:

SCI Consulting Group ("SCI") is pleased to submit this engagement letter for Special Tax Feasibility Analysis, Election Services, and related professional services for the Waterloo-Morada Fire District ("District"). We understand the District is evaluating the feasibility of a voter-approved special tax measure to renew, and perhaps replace, Measure N prior to its expiration. SCI would assist the District with special tax structure development, feasibility analysis, preparation of the required technical and legal documentation, coordination with District staff and County Elections, non-advocacy informational outreach, and support through the special tax election.

Our Work Plan is organized into three tasks, with two optional tasks available at the District's discretion.

Task 1: Initial Planning, Special Tax Analysis, and Feasibility Survey Support. Project planning, cost analysis, revenue modeling, and development of alternative special tax structures, together with feasibility evaluation, assistance with procuring a public opinion survey firm, coordination on survey development, and evaluation of survey results.

Task 2: Special Tax Election Services. Preparation of the resolutions, ballot question, and full text of the measure, along with coordination with the San Joaquin County Elections Department through the election and canvass.

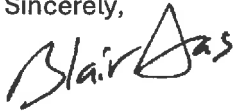
Task 3: Non-Advocacy Informational Outreach Support Services. Preparation of clear, factual informational materials and support for public meetings to ensure voters are informed about the proposed special tax measure.

Optional Task 4: First-Year Levy Submittal and Administration Services. Confirmation of parcel-level special tax obligations under the renewed measure, preparation of the first-year levy file for County submission, and coordination with the San Joaquin County Auditor-Controller.

Optional Task 5: Post-Election Informational Postcards. Design, printing, mailing, and taxpayer inquiry support for the notice to non-resident property owners required by law upon approval of the measure.

We look forward to the opportunity to assist the District with another important measure and stand ready to proceed. Please get in touch with me if you would like to discuss any aspect of this engagement letter. I can be reached at 707-816-9101 or via email at blair.aas@sci-cg.com.

Sincerely,

A handwritten signature in black ink that reads "Blair Aas". The signature is stylized, with the first name "Blair" written in a cursive-like font and the last name "Aas" in a more blocky, capital-heavy font.

Blair E. Aas, Vice President
SCI Consulting Group

cc: Yolanda Palermo, Waterloo-Morada Fire District
Arcelia Herrera, SCI Consulting Group
Brandon Vanleuven, SCI Consulting Group

WORK PLAN AND APPROACH

Based on our current understanding of the District's objectives and the technical analysis and services required, we propose the following Work Plan, organized into three tasks with two optional tasks available at the District's discretion. Our approach to the development and implementation of a special tax measure is to provide comprehensive services that minimize District staff time and resource demands through clear coordination and disciplined project management. SCI will ensure that all deliverables are high-quality, legally defensible, and completed in a timely and cost-effective manner.

TASK 1: INITIAL PLANNING, SPECIAL TAX ANALYSIS, AND FEASIBILITY SURVEY SUPPORT

SCI will initiate the engagement by coordinating with District staff to confirm objectives, refine the scope of work, and establish a clear framework for evaluating and implementing a special tax measure. An initial kickoff meeting will be held to review the purpose of the proposed special tax, the services and improvements to be funded, and the overall approach to tax structure design, legal requirements, and election procedures. SCI will also identify and compile the data needed to support the analysis and will work with District staff to develop a detailed schedule outlining key milestones, required actions, public hearing and election timing, and anticipated deliverables.

SCI will analyze the annual costs associated with the services and improvements proposed to be funded by the special tax, based on budget and cost information provided by the District. Working closely with District staff, SCI will develop and evaluate alternative special tax structures and cost allocation approaches appropriate for a special tax measure. The analysis may include residential and nonresidential components, such as per-dwelling-unit, per-parcel, or per-building square footage metrics, as appropriate. These assumptions will be used to develop proposed tax rates and revenue projections that are equitable, transparent, and administratively feasible.

SCI will then assist the District in evaluating the overall feasibility of a registered-voter special tax measure, taking into account financial, policy, and community considerations. This analysis will integrate the results of the special tax analysis with the qualitative and quantitative factors that influence voter support, including tax levels, structure, duration, and the permitted uses of revenue.

To inform that evaluation, SCI will support the District in procuring public opinion survey services by assisting with the preparation and issuance of a request for proposals, participating in the evaluation of proposals, and coordinating with the selected survey consultant. SCI will work closely with the survey consultant and District staff to help define survey objectives, review draft survey instruments, and ensure that the proposed tax structures and policy options are accurately and clearly presented to voters. Upon completion of the survey, SCI will assist with interpreting and evaluating the results and incorporating the key findings into recommendations on tax structure refinements, election timing, and implementation strategy. This work will inform District decision-making on whether and how to proceed with a special tax election.

TASK DELIVERABLES:

- Project meetings (Virtual)
- Project kickoff meeting (Virtual)
- Information and data request list
- Project timeline
- Draft special tax rates and annual revenue projection

- Assistance with the public opinion survey RFP and consultant selection
- Review of draft survey instruments and policy scenarios
- Evaluation of survey results and recommendations on structure and election timing
- Attend presentation of survey results to the Board of Directors (In-Person)

TASK 2: SPECIAL TAX ELECTION SERVICES

Based on survey results from Task 1 and at the direction of the District Board of Directors (“Board”), SCI will provide special tax election services for a special tax measure. SCI will finalize the proposed special tax structure and rates, incorporating refinements directed by the Board or District staff in advance of the election.

SCI will prepare the election-related documents required to place the special tax measure before the District’s registered voters, including the resolution calling the election, the seventy-five-word ballot question, and the full text of the measure. These materials will be reviewed with District staff and District Counsel and revised as necessary prior to District Board consideration and adoption. Upon adoption, SCI will coordinate with District staff and the County Elections Department regarding election scheduling, ballot materials, and required submittals.

If the voters approve the special tax measure, SCI will prepare the resolution accepting and canvassing the election results and ordering the levy of the special tax for the first applicable fiscal year. SCI will also assist District staff and District Counsel, as requested, in responding to voter questions and providing technical support at public meetings related to the election.

Election administration services provided by the County Elections Department, including ballot mailing, signature verification, and ballot tabulation, are not included in SCI’s scope of services or fee proposal and will be coordinated directly by the County.

TASK DELIVERABLES:

- Project meetings (Virtual)
- Presentation at the Board meeting to adopt the resolution calling the election (In-Person)
- Resolution ordering the special tax election
- Ballot question and full text of the measure
- Election coordination with the County Elections Department
- Resolution accepting election results and ordering levy of the special tax

TASK 3: NON-ADVOCACY INFORMATIONAL OUTREACH SUPPORT SERVICES

Under California law, the District may engage in informational activities related to District operations and ballot measures, provided that such activities are strictly non-advocacy in nature. All informational materials and communications prepared under this task will be factual, objective, and neutral. They will not include persuasive language, calls to action, or messaging intended to encourage voter support or opposition.

SCI will begin with the planning and development of a non-advocacy informational outreach framework for the proposed special tax measure. This framework will identify voter information needs, define the appropriate audiences, and establish an outreach plan and timeline focused on transparency and clarity. SCI will assist with preparing informational materials, such as

presentations, fact sheets, and frequently asked questions, that describe the proposed special tax measure, including its purpose, structure, duration, and accountability provisions, without characterizing the measure as beneficial or necessary.

SCI will also provide District staff and Board members with training on the distinction between permissible informational activity and prohibited advocacy, so that the District's communications remain within legal bounds throughout the election period.

SCI may also support the District's use of neutral communication tools, including the **Local Input** platform, to host factual information and respond to voter questions. Any responses will be limited to objective explanations and clarifications and will not include opinions, advocacy, or recommendations on how voters should vote.



Local Input is an SCI platform that facilitates community engagement and fosters collaboration between local government, voters, and key stakeholders. Through this customizable online platform, **Local Input** enhances transparency, community participation, and decision-making processes at the local level. This enables voters to become more informed, voice their opinions, contribute ideas, and share feedback regarding a proposed local funding measure.

TASK DELIVERABLES:

- Project meetings (Virtual)
- Informational outreach strategy
- Voter informational outreach support
- Q&A and other informational handouts and materials (MS Word)
- District training on informational outreach vs. advocacy and proposed special tax measure (Virtual)

OPTIONAL TASK 4: FIRST-YEAR LEVY SUBMITTAL AND ADMINISTRATION SERVICES

Should the special tax measure be approved by District voters, and at the District's option, SCI will provide first-year levy submittal and administration services to assist the District, which self-administers the Measure N special tax roll, with the transition to the revised special tax provisions. Because Measure N remains authorized through FY 2027-28, the first fiscal year levied under the renewed authority would be FY 2028-29.

SCI will confirm parcel-level special tax obligations under the revised measure, applying the approved rate structure to the current lien-date Assessor's roll and accounting for new development, parcel splits and combinations, and other changes since the prior levy year. Levies will be determined on a parcel-by-parcel basis and subjected to SCI's quality assurance and peer review procedures prior to submittal.

SCI will then prepare the levy file for submission to the San Joaquin County Auditor-Controller in accordance with the County's levy submission requirements and deadlines, and will coordinate with County staff to resolve any rejected or corrected parcels. SCI will work with District staff throughout to support the District's continued internal administration of the special tax roll in subsequent years.

TASK DELIVERABLES:

- Project meetings (Virtual)
- Parcel-level confirmation of first-year special tax obligations
- First-year levy file, prepared for County submission
- Coordination with the San Joaquin County Auditor-Controller

OPTIONAL TASK 5: POST-ELECTION INFORMATIONAL POSTCARDS

If the special tax measure is approved by the District's voters, California Government Code Section 54930 requires the District to notify non-resident property owners of the measure's passage. At the District's option, SCI will design the notice to meet the requirements of the Government Code, prepare the mailing list from County Assessor records and other reliable sources, and handle all aspects of the mailing, including printing, postage, and distribution. SCI will include our toll-free taxpayer inquiry line on the postcard and respond to property owner questions.

TASK DELIVERABLES:

- Non-resident property owner mailing list
- Postcard design, printing, postage, and mailing
- Toll-free taxpayer inquiry line and property owner support

IN-PERSON MEETINGS

The Work Plan includes up to two in-person meetings, specifically the presentation of the public opinion survey results and recommendations under Task 1 and the presentation at the Board meeting to adopt the resolution calling the election under Task 2. All other project meetings, stakeholder outreach meetings, and presentations are anticipated to be conducted virtually. As necessary and at the discretion of the District, SCI will attend additional in-person meetings at SCI's prevailing in-person meeting rate.

DISTRICT RESOURCES

SCI will carry out all tasks specified in the Work Plan and any other related services, as appropriate. The District would be responsible for the following:

- Designate a District point of contact with authority to act on its behalf regarding the Work Plan.
- Meet or video conference periodically with SCI as needed.
- Provide budget and cost information for the services and improvements proposed to be funded by the special tax, together with any additional data requested.
- Retain a qualified public opinion survey firm and District Counsel.
- Assist with planning, reviewing, and coordinating action items.

TENTATIVE TIMELINE

The engagement timeline will be developed and finalized as part of Task 1 following the kickoff meeting. The schedule will be prepared in coordination with District staff and District Counsel and will reflect the District's objectives, data availability, desired election date, and coordination requirements with the San Joaquin County Elections Department.

At a high level, the engagement is expected to proceed sequentially through initial planning, special tax analysis, feasibility analysis, and public opinion survey support, and then, if directed by the Board, preparation for a special tax election. Non-advocacy informational outreach may occur concurrently, as appropriate and consistent with legal requirements.

Because Measure N remains authorized through FY 2027-28, the District has a meaningful window to complete the analysis and survey work, evaluate the results, and select an election date that gives the measure the best opportunity to succeed. A detailed schedule identifying key milestones, decision points, and deliverables will be established during Task 1 and refined as needed throughout the engagement.

FEE SCHEDULE / MANNER OF PAYMENT

In consideration of the work accomplished, as outlined in the Work Plan, SCI shall be compensated as detailed below. Our professional fees are based on our understanding of the District's needs and the level of effort we expect to be necessary to complete the Work Plan successfully.

TASKS ¹	FEE	
Task 1: Initial Planning; Special Tax Analysis; Feasibility Survey Support ²	\$13,250	Fixed
Task 2: Special Tax Election Services ³	\$19,500	Fixed
Task 3: Non-Advocacy Informational Outreach Support Services	\$15,900	Fixed
SUBTOTAL	\$48,650	
Incidental Costs ⁴	\$2,000	NTE
SCI TOTAL FEES	\$50,650	

OPTIONAL TASKS	FEE	
Optional Task 4: First-Year Levy Submittal and Administration Services ⁵	\$9,750	Fixed
Optional Task 5: Post-Election Informational Postcards ⁶	\$1.65	Per Postcard

OTHER COSTS	FEE RANGE ESTIMATE
Public Opinion Research and Survey Firm ⁷	\$22,500 - \$37,500
County Election Department Costs ³	To be confirmed

¹ The Work Plan includes up to two in-person meetings. As necessary and at the discretion of the District, SCI will attend additional in-person meetings at the in-person meeting rate of \$1,550 per consultant per meeting for the duration of the Work Plan. Video and voice conferences are not considered in-person meetings in the Work Plan. Out-of-scope services shall be billed at the 2026 hourly billing rate of \$230. These rates shall be subject to annual increases based on the change in the San Francisco Bay Area Consumer Price Index ("CPI"), as published by the U.S. Bureau of Labor Statistics.

² Task 1 fees do not include the cost of the public opinion survey firm. The District is expected to retain a qualified survey consultant directly.

³ Task 2 fees exclude County Election Department costs for either an all-mailed ballot election or an election at the polls. These costs are billed directly to the District and vary based on registered voter count, ballot content, and election timing.

⁴ Customary incidental expenses, including travel, lodging, printing, postage, data, or other out-of-pocket costs, shall be reimbursed at actual cost plus 10% not to exceed \$2,000, without prior authorization from the District. Mileage expenses shall be billed at the IRS-approved rate.

⁵ Optional Task 4 would be performed only if District voters approve the special tax measure. Because Measure N remains authorized through FY 2027-28, the first fiscal year levied under the renewed authority would be FY 2028-29.

⁶ Optional Task 5 shall be billed at the rate of \$1.65 per mailed postcard, which includes design, mailing list preparation, printing, postage, distribution, and toll-free taxpayer inquiry support. An estimated number of non-resident property owners will be provided after SCI completes its review of the County Assessor's roll.

⁷ Public opinion research and survey costs are estimated based on SCI's recent experience with comparable special tax measures and will vary depending on survey methodology, sample size, and the number of testing iterations. The District will contract with the survey firm directly.

OTHER TERMS AND CONDITIONS

Employment Policies. SCI Consulting Group complies with all civil rights laws and related statutes. SCI does not and shall not discriminate against any employee in the workplace or against any applicant for such employment or against any other person because of race, religion, sex, color, national origin, handicap, age, or any other arbitrary basis.

Conflict of Interest Statements. SCI has no known past, ongoing, or potential conflicts of interest related to working with the District, performing the Work Plan, or any other services for this engagement.

Independent Contractor. SCI shall perform all services included in this engagement letter as an independent contractor.

Insurance Requirements. SCI carries professional errors and omissions insurance in the amount of \$2 million per occurrence and \$2 million aggregate. SCI also carries general liability insurance in the amount of \$2 million per occurrence and \$4 million aggregate. SCI will provide proof of insurance upon request.

Invoicing. SCI shall submit an invoice upon completion of each task, or upon completion of any portion of a task, with payment due upon receipt.

Indemnification. SCI's duty to defend and indemnify the District shall be limited solely to claims arising directly from SCI's willful misconduct in the performance of services related to the special tax measure, as determined by a court of competent jurisdiction.

Cancellation. The District, or SCI, may end the engagement without cause with reasonable written notice. In the event that the engagement is canceled, payment shall still be due for all work performed, including any portion of a task, by SCI through the date of the notification of cancellation.

Term. The term of this engagement shall commence upon execution of this letter by both parties and shall remain in effect through June 30, 2029, unless earlier canceled as provided herein.

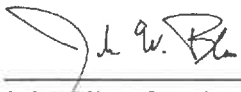
AUTHORIZATION AND ACCEPTANCE OF ENGAGEMENT

To confirm your acceptance of this engagement and the terms set forth in this letter, please sign and return a copy of this letter. Upon execution by both parties, this letter will serve as the agreement between the District and SCI for the provision of the services described herein.

Accepted By:

Eric Walder, Fire Chief
Waterloo-Morada Fire District

Accepted By:



John Bliss, President
SCI Consulting Group

Date: _____

Date: August 25, 2026

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REVENUES

2026/27 REVENUE SOURCE		2025/26 Budget Amount	2026/2027 Budget Amount	TOTAL	Percent Change
4100100010	PROPERTY TAX-SECURED	\$2,271,836	\$2,406,921	\$2,406,921	5.95%
4100200070	PROPERTY TAX-SECURED-SB813	\$85,000	\$95,637	\$95,637	12.51%
4101000000	PROPERTY TAX-UNSECURED	\$134,542	\$149,429	\$149,429	11.06%
4101000007	PROPERTY TAX-UNSECURED-SB813	\$3,600	\$3,600	\$3,600	0.00%
4101000020	PROPERTY TAX-SB813-PRIOR	\$251	\$374	\$374	49.00%
4101000030	PROPERTY TAX-UNSECURED-PRIOR	\$2,547	\$3,848	\$3,848	51.08%
4505500000	ST-HOMEOWNER PROPERTY TAX	\$6,678	\$6,000	\$6,000	-10.15%
4605110000	SPECIAL ASSESSMENTS-1986	\$891,630	\$900,925	\$900,925	1.04%
4605110000	SPECIAL ASSESSMENTS-2019 (Measure N)	\$1,731,284	\$1,752,153	\$1,752,153	1.21%
	SLCGP Cyber Security Grant	\$64,796	\$131,555	\$131,555	103.03%
	PROP 172	\$93,623	\$101,272	\$101,272	8.17%
	EMPLOYEE DEDUCTION (Association Dues)	\$18,582	\$18,955	\$18,955	2.01%
	Other Realized Revenue from Prior Years				
	SAFER GRANT REVENUES	\$264,937.00	\$0		-100.00%
	TOTAL GENERAL REVENUES	\$5,569,306	\$5,570,669	\$5,570,669	0.02%
26/27 REALIZED RESTRICTED REVENUE		2025/26 Budget Amount	2026/2027 Budget Amount	TOTAL	
	SJC -CAPITAL OUTLAY FUND/MITIGATION	\$5,497	\$21,598	\$21,598	292.91%
	OES Reimbursement Minus OT	\$183,263	\$125,073	\$125,073	-31.75%
	Prevention Fees	\$50,292	\$78,870	\$78,870	56.82%
	Fire Recovery Fees	\$9,610	\$13,118	\$13,118	36.50%
	CJAC Reimbursement		\$15,500	\$15,500	
	TOTAL GENERAL REVENUE AND REALIZED RESTRICTED REVENUE	\$248,662	\$254,159	\$5,824,828	

2026/27 RESTRICTED REVENUE ACCOUNTS (Estimated)		2025/26 Budget Amount	2026/2027 Budget Amount	Percent Change
	SJC -CAPITAL OUTLAY FUND/MITIGATION	\$6,000	\$6,000	0.00%
	ESTIMATED OES Reimbursement Minus OT	\$150,000	\$150,000	0.00%
	Prevention Fees	\$50,000	\$65,000	23.08%
	Fire Recovery Fees	\$9,000	\$13,118	31.39%
	TOTAL ESTIMATED RESTRICTED REVENUE	\$215,000	\$234,118	145.74%

10.3

EXPENDITURES

EXPENDITURES- Personnel		2025/26 Budget Amount	2026/2027 Budget Amount	TOTAL	Percent Change
<u>510</u>	SALARIES - REGULAR/A13-15, A2Q	\$1,837,270	\$1,841,281	\$1,841,281	0.22%
<u>512</u>	SALARIES - OVERTIME- FLSA-ATO	\$396,392	\$367,905	\$367,905	-7.19%
<u>515</u>	SALARIES - EXTRA HELP - PART TIME	\$55,981	\$56,787	\$56,787	1.44%
<u>SICERA</u>	RETIREMENT - EMPLOYER SHARE	\$1,687,045	\$1,558,496	\$1,558,496	-7.62%
<u>SICQ</u>	SALARIES MEDICARE	\$39,000	\$36,238	\$36,238	-7.08%
<u>SICQ</u>	SOCIAL SECURITY - EXTRA HELP - OASDI	\$3,471	\$3,521	\$3,521	1.44%
<u>SICQ</u>	MEDICARE EXTRA HELP	\$812	\$823	\$823	1.41%
<u>SICQ</u>	OTHER EMPLOYEE BENEFIT - UNIFORMS-CLASS A	\$22,000	\$20,000	\$20,000	-9.09%
<u>SICQ</u>	EMPLOYEE BENEFIT UNION DUES AND ASSN.DUES	\$18,582	\$17,722	\$17,722	-4.63%
<u>530</u>	INSURANCE - MEDICAL-VISION-OPT OUT	\$385,944	\$368,411	\$368,411	-4.54%
<u>532</u>	INSURANCE - DENTAL	\$14,605	\$14,603	\$14,603	-0.01%
<u>535</u>	INSURANCE - WORKER'S COMP	\$288,355	\$305,579	\$305,579	5.97%
<u>536</u>	DIRECTORS FEES	\$4,500	\$4,500	\$4,500	0.00%
<u>6010100000</u>	UNEMPLOYMENT COMP INSURANCE	\$1,000	\$1,000	\$1,000	0.00%
<u>533</u>	SICK LEAVE /POST RETIREMENT				
TOTAL PERSONNEL		\$4,754,957	\$4,596,867	\$4,596,867	-3.32%

VEHICLE & EQUIPMENT		2025/26 Budget Amount	2026/2027 Budget Amount	RESTRICTED REVENUE	OPERATING RESERVES	TOTAL	Percent Change
<u>541</u>	APPARATUS REPLACEMENT PROGRAM/PAYMENT	\$141,804	\$0	\$115,804		\$115,804	-18.34%
<u>542</u>	FUEL	\$65,000	\$53,601	\$9,899		\$63,500	-2.31%
<u>546</u>	FF TOOLS/EXTRICATION EQUIPT/GAS EQUIPT	\$5,450	\$0	\$6,500		\$6,500	19.27%
<u>547</u>	RADIOS	\$3,500	\$0	\$3,500		\$3,500	0.00%
<u>549</u>	SCBA	\$14,100	\$7,450			\$7,450	-47.16%
<u>550</u>	HOSE & NOZZLES	\$750	\$3,800			\$3,800	406.67%
<u>552</u>	EQUIPT ANNUAL MAINTENANCE	\$6,400	\$6,900			\$6,900	7.81%
<u>553</u>	VEHICLE MAINTENANCE	\$80,630	\$63,600	\$30,568		\$94,168	16.79%
<u>554</u>							
TOTAL VEHICLE & MAINTENANCE		\$317,634	\$135,351	\$166,271	\$0	\$301,622	-5.04%

BUILDINGS & GROUNDS		2025/26 Budget Amount	2026/2027 Budget Amount	RESTRICTED REVENUE	OPERATING RESERVES	TOTAL	Percent Change
<u>561</u>	BUILDING MAINTENANCE	\$28,150	\$20,000			\$20,000	-28.95%
<u>562</u>	REPAIR OFFICE/LIVING QUARTERS	\$2,500	\$2,500			\$2,500	0.00%
<u>564</u>	FURNITURE	\$2,500	\$14,500			\$14,500	480.00%
<u>569</u>	BUILDING & GROUND CONTINGENCIES	\$1,500	\$2,000			\$2,000	33.33%
<u>570</u>	Station 2 Payments & Training Ground and Room	\$0	\$0		\$200,000	\$200,000	
TOTAL BUILDINGS & GROUNDS		\$34,650	\$39,000	\$0	\$200,000	\$239,000	

EXPENDITURES CONTINUED

SUPPLIES		2025/26 Budget Amount	2026/2027 Budget Amount	RESTRICTED REVENUE	OPERATING RESERVES	TOTAL	Percent Change
<u>601</u>	OFFICE EQUIPMENT	\$1,500	\$1,000			\$1,000	-33.33%
<u>602</u>	COMPUTER EQUIPMENT	\$63,421	\$5,300	\$131,544		\$136,844	115.77%
<u>603</u>	ANNUAL CONTRACT SERVICES	\$40,759	\$42,620			\$42,620	4.57%
<u>606</u>	OFFICE SUPPLIES	\$4,000	\$3,000			\$3,000	-25.00%
<u>607</u>	POSTAGE	\$1,580	\$1,300			\$1,300	-17.72%
<u>608</u>	STATION SUPPLIES-CLEAN/MAINT	\$7,000	\$7,000			\$7,000	0.00%
<u>616</u>	CLOTHING - SAFETY/BOOTS	\$47,000	\$0	\$52,600		\$52,600	11.91%
<u>618</u>	MEDICAL SUPPLIES	\$17,250	\$13,350			\$13,350	-22.61%
<u>633</u>	MEETING/TRAVEL SUPPLIES	\$17,700	\$15,000			\$15,000	-15.25%
<u>635</u>	FIREFIGHTING FOAM	\$6,000	\$6,000			\$6,000	0.00%
<u>636</u>	SUPPLIES CONTINGENCIES	\$1,000	\$1,000			\$1,000	0.00%
TOTAL SUPPLIES		\$207,210	\$95,570	\$184,144	\$0	\$279,714	

		2025/26 Budget Amount	2026/2027 Budget Amount	RESTRICTED REVENUE	OPERATING RESERVES	TOTAL	Percent Change
650	SERVICES						
<u>625</u>	UTILITIES - ELEC/ GAS/ WATER/GARBAGE/TEL-INT	\$64,600	\$72,175			\$72,175	11.73%
<u>652</u>	INSURANCE - CASUALTY	\$85,000	\$87,667			\$87,667	3.14%
<u>654</u>	SJ CO. AUDITOR - PAYROLL	\$5,500	\$5,500			\$5,500	0.00%
<u>655</u>	ANNUAL AUDIT	\$18,800	\$17,500			\$17,500	-6.91%
<u>656</u>	SJ CO. TAX ADMINISTRATION CHARGE	\$38,000	\$36,500			\$36,500	-3.95%
<u>656-1</u>	SJ CO. AUDITOR DIRECT ASSESSMENT CHARGE	\$28,000	\$25,000			\$25,000	-10.71%
<u>657</u>	DISPATCHING	\$80,000	\$80,000			\$80,000	0.00%
<u>658</u>	COMPUTER SUPPORT (Cyber Security Grant)	\$33,795	\$11,200			\$11,200	-66.86%
<u>665</u>	PHYSICAL EXAMS/EMT RECERT	\$17,100	\$3,930			\$3,930	-77.02%
<u>670</u>	FIRE PREVENTION/PUBLIC EDUCATION	\$5,900	\$0	\$5,000		\$5,000	-15.25%
<u>675</u>	EMPLOYEE TRAINING	\$32,182	\$9,212	\$24,288		\$33,500	4.10%
<u>676</u>	ELECTIONS	\$500	\$5,000			\$5,000	900.00%
<u>677</u>	PROFESSIONAL	\$23,000	\$43,500			\$43,500	89.13%
<u>678</u>	ATTORNEY'S FEES	\$10,000	\$14,000			\$14,000	40.00%
<u>679</u>	PUBLICATIONS & LEGAL NOTICES	\$250	\$300			\$300	20.00%
<u>679-1</u>	CONFERENCE/MEMBERSHIPS	\$16,475	\$8,500	\$6,000		\$14,500	-11.99%
<u>680</u>	EMPLOYEE MILEAGE REIMBURSEMENT	\$500	\$500			\$500	0.00%
<u>690</u>	SERVICES CONTINGENCIES	\$1,500	\$1,400			\$1,400	-6.67%
TOTAL SERVICES		\$461,102	\$421,884	\$35,288	\$0	\$457,172	
	TOTAL EXPENDITURES	\$5,775,553	\$5,288,672	\$254,159	\$200,000	\$5,874,375	

Total General Revenue		\$5,570,669
General Expenditures		\$5,288,672
BUDGET SURPLUS/DEFICIT/RESERVE FUNDING		\$281,997
Prior Year Realized Restricted Revenue		\$254,159
Total General Revenue and Realized Restricted Revenue		\$5,824,828
Realized Restricted Revenue Expenditures		\$254,159
Operating Reserve Expenditures		\$200,000
Expenditures General/Reserve-Restricted/Operating Reserve		\$5,742,831
PROVISIONS FOR CONTINGENCIES		\$1,539,090
PROP 4 LIMIT		\$7,281,921

Budget Surplus Earmarked for Apparatus and Facility Capital Expenditure Reserve Accounts

Director:

Clay Titus, President

September 4, 2026

Director:

John Baker, Board Secretary

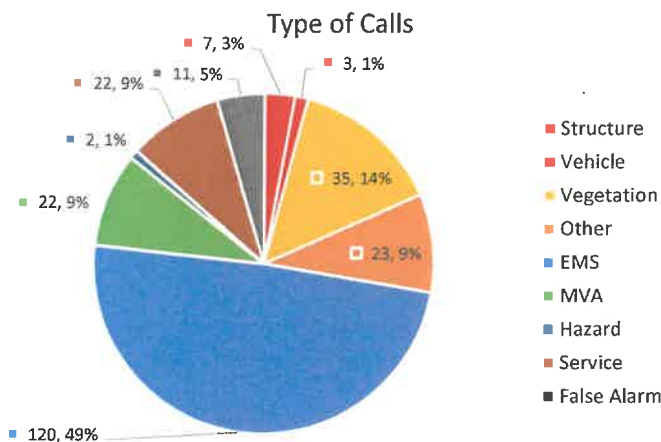
September 4, 2026



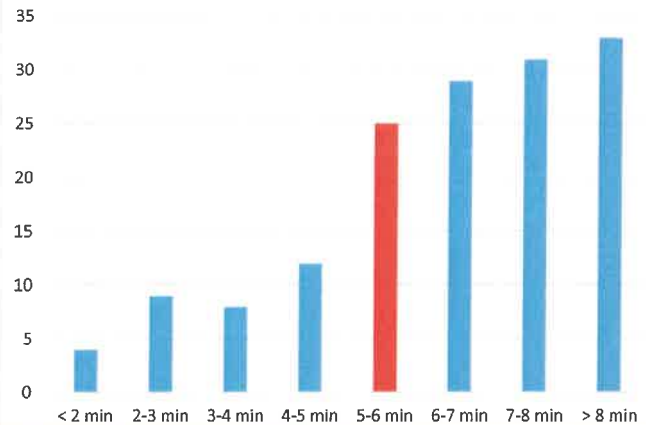
WATERLOO MORADA FIRE DISTRICT MONTHLY ACTIVITY REPORT

11.2
July
2026

EMERGENCY OPERATIONS



Response Times



Incidents		Month	YTD
Total Calls:		245	1576
Station	Incidents	% Per Station	
1	141	57.6%	
2	104	42.4%	
Emergency Response - Code 3 Calls Only			
Station	Incidents	Avg Resp Time	Total Inc
1	93	6:44	38%
2	57	5:53	23%
Avg. Both Sta.		6:18	

Prevention		Month	YTD
Business Inspections			99
Fire Permits Issued			59
Public Education			7
	Children		750
	Adults		275

Response by Shift	
A	79
B	85
C	81

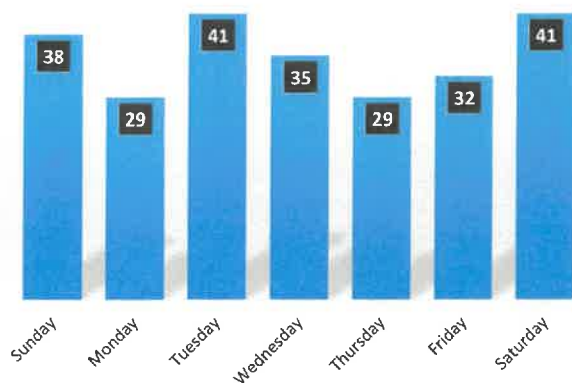
Training	
Month	238
YTD	2093

Response by Unit								
E15-1	E15-2	E15-3	BR15-1	WT15-1	BC15	CH15-1	OES 4122	Total
118	129	4	1	7	46	0	17	305

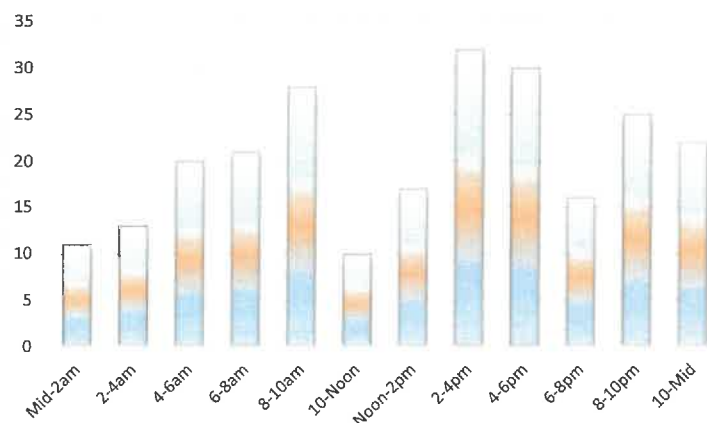
Stacked Calls	This Month	YTD
Incidents	69	251
Percentage	28%	16%

Aid Given/Received	This Month	YTD
Given	47	268
Received	25	156

Incidents by Day of Week



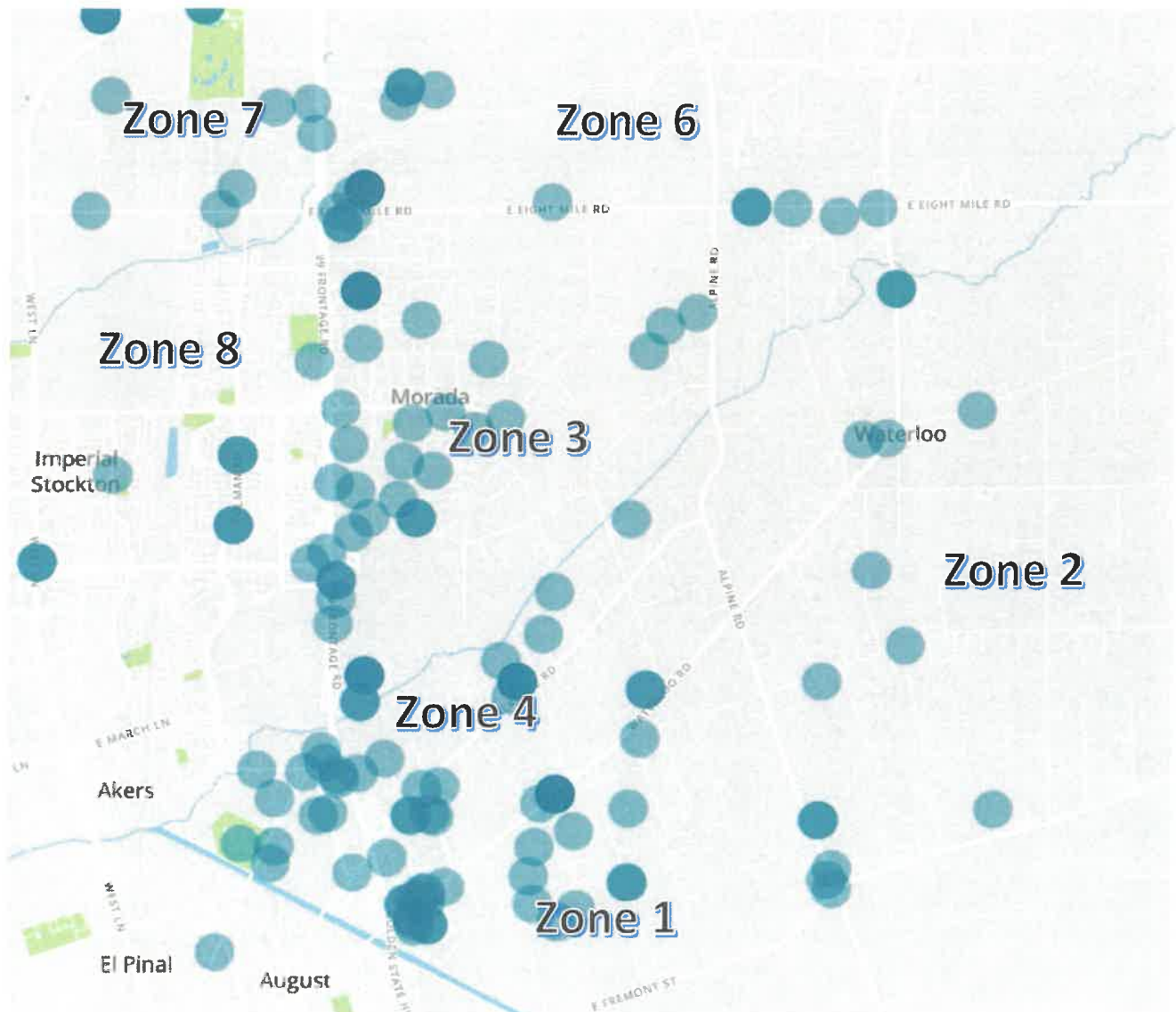
Incidents by Time of Day





WATERLOO MORADA FIRE DISTRICT MONTHLY ACTIVITY REPORT

11.2
July
2026



Incident Density Map

Aid Given			
Zone 1	26	Stockton	13
Zone 2	17	Linden	5
Zone 3	45	Lodi	8
Zone 4	67	Woodbridge	9
Zone 6	13	Mokelumne	5
Zone 7	29	Clements	2
Zone 8	0	French Camp	1
		Farmington	2
		Liberty	1
		Ripon	1

Aid Received	
Stockton	10
Linden	7
Woodbridge	5
Mokelumne	2
Clements	1