



# LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236  
Phone: 209.887.3710 Fax: 209.887.2821  
[info@lindenfire.org](mailto:info@lindenfire.org)  
Brandon Ruegsegger, Fire Chief

## Board Members

President: Paul Castillou, Jr.  
Vice-President: Kenneth Watkins III  
Secretary: Duane Brown  
Member: Ryan Hansen  
Member: Robert Dondero

## AGENDA

**The Linden-Peters Fire District Board of Directors will hold a Regular Meeting at  
7:00 P.M. Thursday, April 2, 2026  
in the Fire Station Classroom located at 17725 E HWY 26, Linden, California**

The Agenda for this regular meeting was posted in the lobby window of the Fire Station at least 72 hours prior to the meeting. Brandon Ruegsegger –Fire Chief

- (I.) CALL TO ORDER
- (II.) ROLL CALL OF BOARD MEMBERS
  - Paul Castillou Jr., Board President
  - Kenneth Watkins III, Board Vice President
  - Duane Brown, Board Secretary
  - Ryan Hansen, Board Member
  - Robert Dondero, Board Member
- (III.) APPROVAL OF THE AGENDA
- (IV.) APPROVAL OF MINUTES
  - A. Discussion & Possible Action re: Approve Board Meeting Minutes – Regular Board Meeting March 5, 2026
- (V.) PUBLIC COMMENT –  
(Public comment/input is welcome. All comments/input are limited to three minutes per individual)
- (VI.) BOARD COMMITTEE REPORTS- NONE
- (VII.) FINANCIAL SUMMARY AND REPORT
  - A. Discussion & Possible Action: Monthly Financial Current Events Summary for March 2026 –Fire Chief Brandon Ruegsegger and Approval of the Financial Report and Expenditures
- (VIII.) CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE (Current Event Summaries are regarding activities of the Fire District and the status and progress relating thereto)
  - A. Departmental Report –(Fire Chief Brandon Ruegsegger)
  - B. Union Report – (Union Representative)
- (IX.) UNFINISHED BUSINESS -  
(Public comment/input is welcome before each agenda item of Unfinished and New Business. Individual comments are limited to three minutes per individual and must pertain to the specific agenda item.)

- A. Discussion & Possible Action Re: Water Tender
- B. Discussion & Possible Action Re: Training Facility Project – Summit Paving Contractors Asphalt & Concrete \$52,700.00
- (X.) NEW BUSINESS – NONE
- (XI.) BOARD QUESTIONS AND COMMENTS
- (XII.) CLOSED SESSION – NONE
- (XIII.) ADJOURNMENT

**THE NEXT SCHEDULED REGULAR BOARD MEETING**

**May 7 @ 7:00PM**

Agenda Posted: March 30th @ or before 4:00 PM

SIGNED ORIGINAL ON FILE

DUANE BROWN, SECRETARY



# LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236  
Phone: 209.887.3710 Fax: 209.887.2821

[info@lindenfire.org](mailto:info@lindenfire.org)

**Brandon Ruegsegger, Fire Chief**

## Board Members

President: Paul Castellou Jr.  
Vice-President: Kenneth “Kenny” Watkins III  
Secretary: Duane Brown  
Member: Ryan Hansen  
Member: Robert Dondero

## Minutes of Board Meeting

Thursday, March 5, 2026

The Regular meeting of the Linden–Peters Rural County Fire Protection District Board of Directors held in the Fire Station Classroom located at 17725 E Hwy 26, Linden, CA was called to order by President Paul Castellou, Jr. at 7:00 pm.

Members Present: President Paul Castellou Jr., Vice President Kenny Watkins III, Board Secretary Duane Brown, Member Ryan Hansen, and Member Robert Dondero.

Members Absent: None

L.P.F.D. staff present: Fire Chief Brandon Ruegsegger, Captain Jacob Reed, Lieutenant Ken Dahlenburg, FF/Engineer Dylan Dennis, Probationary Firefighter Dominic Dias, and Administrative Assistant Lorena Coose.

(I.) Call to Order – 7:00 PM

(II.) Roll Taken

Meeting minutes were taken by Administrative Assistant Lorena Coose.

(III.) Approval of the Agenda – A motion to approve the Agenda was made by R. Hansen and seconded by K. Watkins III.

The motion passed by the following vote:

AYES: (X) P. Castellou Jr., K. Watkins III, D. Brown, R. Hansen, R. Dondero  
NOES: ( )  
ABSENT: ( )  
ABSTAIN: ( )

(IV.) Minutes

A. Discussion & Possible Action re: Approve February 5, 2026 Regular Board Meeting Minutes

A motion to approve the February 5, 2026 Regular Board meeting minutes was made by R. Hansen and seconded by D. Brown.

The motion passed by the following vote:

AYES: (X) P. Castellou Jr., K. Watkins III, D. Brown, R. Hansen, R. Dondero  
NOES: ( )  
ABSENT: ( )  
ABSTAIN: ( )

(V.) Public Comment – None

(VI.) Board Committee Reports – None

(VII.) Financial Summary and Report

- A. Discussion & Possible Action re: Monthly Financial, Current events summary for February 2026 - Presented by Fire Chief Brandon Ruegsegger and Approval of the Financial Report and expenditures.

Chief Ruegsegger provided a presentation on the February 2026 financials noting that the District financials have been moved to Oak Valley Community Bank.

A motion to approve the financials as presented was made by K. Watkins III and seconded by D. Brown.

The motion passed by the following vote:

AYES: (X) P. Castillou Jr., D. Brown, R. Hansen, R. Dondero, K. Watkins III  
NOES: ( )  
ABSENT: ( )  
ABSTAIN: ( )

**(VIII.)** Current Events Summaries, Reports, and/or Correspondence:

- A. Departmental Report-Fire Chief Brandon Ruegsegger

Fire Chief Brandon Ruegsegger provided an update on the events and meetings held for the month of February 2026 along with providing an overview of the calls, Prevention, Training, Volunteer, and FIU report.

- B. Union Report – None

**(IX.)** Unfinished Business:

- A. Discussion & Possible Action re: Water Tender

Chief Ruegsegger noted that there will be a meeting at Hi-Tech on 3/6/2026 to review the drawings. The old Water Tender will be taken to Hi-Tech so that Hi-Tech staff can take measurements.

- B. Discussion & Possible Action re: Training Facility Project – Summit Paving Contractors Asphalt & Concrete \$52,700.00

After some discussion, the Board directed staff to place this item on the Agenda for next meeting. Staff will provide information on possible grant funding and Linden-Peters Volunteer Association contribution.

**(XI.)** New Business – None

**(XII.)** Board Questions and Comments – None

**(XIII.)** Closed Session – None

**(XIV.)** Adjournment: Motion made by R. Hansen to adjourn the meeting seconded by R. Dondero. Being there was no further discussion, the motion passed by the following vote:

The motion passed by the following vote:

AYES: (X) P. Castillou Jr., K. Watkins III, D. Brown, R. Hansen, R. Dondero  
NOES: ( )  
ABSENT: ( )  
ABSTAIN: ( )

Motion carried and so ordered at 7:27 pm.

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Paul Castillou, Jr., President

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Kenneth "Kenny" Watkins III, Vice President

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Duane Brown, Secretary

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Ryan Hansen, Member

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Robert Dondero, Member

## Linden-Peters Rural County Fire Protection District

03/31/26

## Balance Sheet

Accrual Basis

As of March 31, 2026

	<u>Mar 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101 · F&M Checking- General	754.45
101.1 · OVB Checking General	44,601.66
102.1 · OVB Zone 1 Fund	160,268.79
103.1 · OVB Equipment Replacement F...	590,177.84
104.1 · OVB Capital Outlay	1,843,669.41
106.1 · OVB Benefits Reserve Fund	30,793.91
<b>Total Checking/Savings</b>	<u>2,670,266.06</u>
<b>Total Current Assets</b>	<u>2,670,266.06</u>
<b>TOTAL ASSETS</b>	<b><u>2,670,266.06</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Long Term Liabilities</b>	
243 · F&M Loan - CalPERS Mat 7/5/2036	2,366,500.15
<b>Total Long Term Liabilities</b>	<u>2,366,500.15</u>
<b>Total Liabilities</b>	<u>2,366,500.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,366,500.15</u></b>

03/31/26

Linden-Peters Rural County Fire Protection District  
Income by Customer Summary  
March 2026

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	<u>Mar 26</u>
FASIS	5,425.64
Linden County W.D.	404.84
San Joaquin County	<u>18,418.90</u>
TOTAL	<u><u>24,249.38</u></u>

03/31/26

Linden-Peters Rural County Fire Protection District

**Expenses by Vendor Summary**

March 2026

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	<u>Mar 26</u>
49er Communications, Inc.	4,987.01
A-1 Saw & Mower, Inc.	3,818.49
Barkley, An Alera Insurance Agency -V	45,662.00
Blue Cross of California	87.90
Brandon Ruegsegger	75.00
Butte Therapy Systems	35.00
California Employers Association	2,799.00
California Waste Recovery Systems	357.69
Card Services	6,460.36
Cintas	435.94
Clutch & Brake Xchange, Inc.	49.38
Co Occupational Medical Partners	110.00
Code 3 Wear	415.32
Comcast	258.83
E.F. Kludt & Sons	4,068.76
Frontier Communications	86.98
HI-TECH E.V.S., Inc.	2,202.57
James Goins	26.66
Jim Avansino	503.50
Joint Radio Users Group	1,628.09
Ken Snyder Jr.	503.50
Kirk Noffsinger	2,100.00
L.N. Curtis & Sons	492.61
Lee Owing Jr.	503.50
Life Assist	253.44
Linden County Water District	463.46
Nor-Cal Battery Co.	38.79
Pacific Gas & Electric	1,894.55
PERS Health Benefits Division	35,752.70
Premier Access Dental	5,944.24
Public Employees' Retirement System	36,103.82
Small Business Benefit Plan Trust	241.30
Vic Solari	503.50
X-naut LLC	9,534.67
Zylstra Auto & Hardware	191.00
<b>TOTAL</b>	<b><u>168,589.56</u></b>

Linden-Peters Rural County Fire Protection District  
 Profit & Loss Budget vs. Actual  
 July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410-1 · Property Tax See- Z1	9,199.53	17,000.00	-7,800.47
410 · Property Tax Current Secured	1,795,548.09	3,370,000.00	-1,574,451.91
415-1 · Property Tax Unsecured - Z1	1,051.57	1,000.00	51.57
415 · Property Tax Curr Unsecured	206,494.98	200,000.00	6,494.98
420-1 · SB813 - Z1	319.37	400.00	-80.63
420 · SB813 Supplemental	63,439.05	108,000.00	-44,560.95
425-1 · Prior Tax - ZZ1	37.90	24.00	13.90
425 · Prior Years	5,737.46	4,210.00	1,527.46
429 · Prop 172 ERAF Shift	82,366.00	82,366.00	0.00
440-1 · Interest Income-48901 SJC A...	14,553.00	16,000.00	-1,447.00
440-2 · Interest Income-48931 SJC A...	75.01	77.00	-1.99
450-1 · Interest - Z1	2,193.14	680.00	1,513.14
450-2 · Interest - Benefits Reserve	492.92	150.00	342.92
450-4 · Interest - General Fund	15,621.47	1,500.00	14,121.47
450-5 · Interest -Equipment Replace ...	8,292.22	5,370.00	2,922.22
450-6 · Interest - CD	3,861.73	4,200.00	-338.27
450 · Interest - Checking	7.83	3.60	4.23
460-1 · State - Hmownrs Prop Tax	43.10	80.00	-36.90
460 · State - Hmownrs Prop Tax Relief	8,446.83	15,800.00	-7,353.17
462 · Grant Income	517,074.46		
465 · Fire Prevention Service	4,968.34	1,900.00	3,068.34
475 · Strike Team Reimbursement	134,961.02	0.00	134,961.02
480 · LCWD Fuel Reimbursement	3,689.78	6,700.00	-3,010.22
481 · Rental Income - Ayera Annual	1,800.00		
482 · Federal Grant	9,500.00		
492-3 · Service Fees	5,197.63	2,500.00	2,697.63
495 · Miscellaneous	49,413.29	100.00	49,313.29

**Linden-Peters Rural County Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through June 2026**

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total Income</b>	2,944,385.72	3,838,060.60	-893,674.88
<b>Expense</b>			
<b>500 · Personnel</b>			
<b>510 · Salaries - Regular</b>	996,475.42	1,357,802.40	-361,326.98
<b>512 · Salaries - Overtime</b>	127,523.55	200,000.00	-72,476.45
<b>513 · Salaries - FLSA</b>	22,945.47	31,000.00	-8,054.53
<b>514 · Salaries - Strike Team Overtime</b>	72,853.03	0.00	72,853.03
<b>515 · Salaries - Extra Help</b>	27,400.00	90,000.00	-62,600.00
<b>517 · Salaries - Holiday</b>	85,865.51	132,000.00	-46,134.49
<b>518 · Salaries - Volunteers</b>	8,400.00	50,000.00	-41,600.00
<b>519 · Educational Incentive</b>	5,769.80	15,600.00	-9,830.20
<b>520 · Salaries - Longevity Pay</b>	14,838.61	35,400.00	-20,561.39
<b>521 · Retirement</b>	233,794.24	352,000.00	-118,205.76
<b>522 · Retirement - Loan Payment</b>	0.00	265,946.62	-265,946.62
<b>523 · Retirement - Unfunded Liability</b>	20,359.00	652,000.00	-631,641.00
<b>525 · Social Security</b>	4,415.67	11,000.00	-6,584.33
<b>527 · Social Security - Medicare</b>	17,127.70	28,000.00	-10,872.30
<b>530 · Insurance- Medical</b>	269,818.74	332,000.00	-62,181.26
<b>531 · Insurance- Medical (retirees)</b>	49,946.43	65,000.00	-15,053.57
<b>532 · Insurance- Dental</b>	14,994.08	31,000.00	-16,005.92
<b>533 · Insurance - Vision</b>	1,427.90	2,500.00	-1,072.10
<b>534 · Insurance -Life</b>	703.65	1,400.00	-696.35
<b>535 · Insurance- Worker's comp</b>	87,346.50	150,000.00	-62,653.50
<b>536 · Director's Fees</b>	4,000.00	7,500.00	-3,500.00
<b>Total 500 · Personnel</b>	2,066,005.30	3,810,149.02	-1,744,143.72
<b>540 · Vehicle &amp; Equipment</b>			
<b>541 · Grant Expense - Equipment</b>	522,061.47		
<b>542 · Fuel, Lube, &amp; Oil</b>	23,791.93	37,000.00	-13,208.07
<b>543 · Tires</b>	2,374.33	3,000.00	-625.67

**Linden-Peters Rural County Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through June 2026**

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>544 · Parts/Supplies</b>	13,086.32	19,000.00	-5,913.68
<b>545 · Maintenance &amp; Repair</b>	58,929.99	75,000.00	-16,070.01
<b>547 · Radios</b>	84.48	5,000.00	-4,915.52
<b>549 · SCBA</b>	931.26	2,500.00	-1,568.74
<b>550-4 · Small Tools &amp; Equipment</b>	2,552.66	2,500.00	52.66
<b>551 · Medical equip, supplies, oxyg...</b>	3,462.68	5,000.00	-1,537.32
<b>552 · Ladder Purchase/ Maintenance</b>	1,218.52	1,100.00	118.52
<b>Total 540 · Vehicle &amp; Equipment</b>	<u>628,493.64</u>	<u>150,100.00</u>	<u>478,393.64</u>
<b>560 · Buildings &amp; Grounds</b>			
<b>564 · Furniture</b>	0.00	7,000.00	-7,000.00
<b>580 · Maintenance &amp; Repair</b>	5,500.68	35,000.00	-29,499.32
<b>Total 560 · Buildings &amp; Grounds</b>	<u>5,500.68</u>	<u>42,000.00</u>	<u>-36,499.32</u>
<b>600 · Supplies</b>			
<b>600-1 · Grant Expense-Supplies</b>	3,818.49		
<b>600-3 · Grant - IT SLCGP</b>	33,317.94		
<b>602 · Computer Hardware &amp; Softwa...</b>	36,546.72	26,700.00	9,846.72
<b>606 · Office supplies</b>	2,803.46	4,000.00	-1,196.54
<b>607 · Postage</b>	234.00	500.00	-266.00
<b>608 · Station Supplies</b>	7,759.07	11,000.00	-3,240.93
<b>613 · Clothing-uniforms</b>	1,230.20	5,000.00	-3,769.80
<b>616 · Clothing- Safety</b>	13,792.85	18,000.00	-4,207.15
<b>625 · Utilities- Electric/ Gas</b>	21,305.79	30,000.00	-8,694.21
<b>626 · Utilities- Water</b>	3,284.00	4,350.00	-1,066.00
<b>627 · Utilities- Cable TV</b>	2,238.63	3,000.00	-761.37
<b>630 · Utilities - Telephone/Cell/CAD</b>	3,198.35	6,000.00	-2,801.65
<b>631 · Utilities - Garbage</b>	3,217.36	4,500.00	-1,282.64
<b>635 · Fire Fighting Foam</b>	0.00	3,600.00	-3,600.00

**Linden-Peters Rural County Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 600 · Supplies</b>	132,746.86	116,650.00	16,096.86
<b>650 · Services</b>			
<b>652 · Insurance/ Casul/ Eq/Bond</b>	45,662.00	48,000.00	-2,338.00
<b>655 · Annual Audit</b>	44,550.00	50,000.00	-5,450.00
<b>656 · S.J. Co. Tax Admin Chg</b>	24,198.00	50,000.00	-25,802.00
<b>657 · Dispatching</b>	10,640.36	25,000.00	-14,359.64
<b>658 · Computer Support</b>	5,280.00	10,000.00	-4,720.00
<b>665 · Physical Exams</b>	1,129.25	5,000.00	-3,870.75
<b>667 · Fire Prevention Bureau</b>	1,191.40	3,500.00	-2,308.60
<b>670 · Assoc. Memberships</b>	3,876.00	4,000.00	-124.00
<b>675 · Training</b>	2,486.12	14,000.00	-11,513.88
<b>677 · Consultant Services</b>	0.00	6,000.00	-6,000.00
<b>678 · Attorney Fee's</b>	0.00	5,000.00	-5,000.00
<b>690 · Services Contingencies</b>	2,471.04	5,000.00	-2,528.96
<b>691 · Bank Fees</b>	643.10	1,050.00	-406.90
<b>Total 650 · Services</b>	<u>142,127.27</u>	<u>226,550.00</u>	<u>-84,422.73</u>
<b>695 · Zone 1</b>			
<b>696 · Hydrant Rental</b>	855.00	1,200.00	-345.00
<b>697 · Fire Hose and Appliances</b>	0.00	7,000.00	-7,000.00
<b>698 · S.J. Co. Tax Admin Chg</b>	124.00	300.00	-176.00
<b>699 · Fire Hydrant Purchase</b>	0.00	7,000.00	-7,000.00
<b>Total 695 · Zone 1</b>	<u>979.00</u>	<u>15,500.00</u>	<u>-14,521.00</u>
<b>Total Expense</b>	<u>2,975,852.75</u>	<u>4,360,949.02</u>	<u>-1,385,096.27</u>
<b>Net Ordinary Income</b>	<u>-31,467.03</u>	<u>-522,888.42</u>	<u>491,421.39</u>
<b>Net Income</b>	<u><b>-31,467.03</b></u>	<u><b>-522,888.42</b></u>	<u><b>491,421.39</b></u>

**Linden-Peters Rural County Fire Protection District**  
**FY 25-26 vs FY 24-25 Profit & Loss Prev Year Comparison**  
**July 2025 through March 2026**

	Jul '25 - Mar 26	Jul '24 - Mar 25	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410-1 · Property Tax See- Z1	9,199.53	8,945.97	253.56	2.8%
410 · Property Tax Current Secured	1,795,548.09	1,756,899.97	38,648.12	2.2%
415-1 · Property Tax Unsecured - Z1	1,051.57	974.93	76.64	7.9%
415 · Property Tax Curr Unsecured	206,494.98	192,361.10	14,133.88	7.4%
420-1 · SB813 - Z1	319.37	371.83	-52.46	-14.1%
420 · SB813 Supplemental	63,439.05	66,962.82	-3,523.77	-5.3%
425-1 · Prior Tax - ZZ1	37.90	23.63	14.27	60.4%
425 · Prior Years	5,737.46	4,128.06	1,609.40	39.0%
429 · Prop 172 ERAF Shift	82,366.00	83,553.00	-1,187.00	-1.4%
440-1 · Interest Income-48901 SJC A...	14,553.00	13,396.00	1,157.00	8.6%
440-2 · Interest Income-48931 SJC A...	75.01	63.99	11.02	17.2%
450-1 · Interest - Z1	2,193.14	113.44	2,079.70	1,833.3%
450-2 · Interest - Benefits Reserve	492.92	84.04	408.88	486.5%
450-4 · Interest - General Fund	15,621.47	7,950.39	7,671.08	96.5%
450-5 · Interest -Equipment Replace ...	8,292.22	4,221.38	4,070.84	96.4%
450-6 · Interest - CD	3,861.73	4,095.65	-233.92	-5.7%
450 · Interest - Checking	7.83	3.53	4.30	121.8%
460-1 · State - Hmownrs Prop Tax	43.10	46.13	-3.03	-6.6%
460 · State - Hmownrs Prop Tax Relief	8,446.83	9,101.56	-654.73	-7.2%
462 · Grant Income	517,074.46	0.00	517,074.46	100.0%
465 · Fire Prevention Service	4,968.34	1,601.25	3,367.09	210.3%
475 · Strike Team Reimbursement	134,961.02	412,820.31	-277,859.29	-67.3%
480 · LCWD Fuel Reimbursement	3,689.78	3,973.77	-283.99	-7.2%
481 · Rental Income - Ayera Annual	1,800.00	0.00	1,800.00	100.0%
482 · Federal Grant	9,500.00	0.00	9,500.00	100.0%
490 · Equipment Sale	0.00	6,975.00	-6,975.00	-100.0%
492-3 · Service Fees	5,197.63	374.02	4,823.61	1,289.7%
495 · Miscellaneous	49,413.29	4,106.12	45,307.17	1,103.4%
<b>Total Income</b>	2,944,385.72	2,583,147.89	361,237.83	14.0%

**Expense**

**Linden-Peters Rural County Fire Protection District**  
**FY 25-26 vs FY 24-25 Profit & Loss Prev Year Comparison**  
**July 2025 through March 2026**

	Jul '25 - Mar 26	Jul '24 - Mar 25	\$ Change	% Change
<b>500 · Personnel</b>				
510 · Salaries - Regular	996,475.42	969,711.65	26,763.77	2.8%
512 · Salaries - Overtime	127,523.55	114,306.39	13,217.16	11.6%
513 · Salaries - FLSA	22,945.47	22,091.16	854.31	3.9%
514 · Salaries - Strike Team Overti...	72,853.03	285,263.03	-212,410.00	-74.5%
515 · Salaries - Extra Help	27,400.00	0.00	27,400.00	100.0%
517 · Salaries - Holiday	85,865.51	82,662.09	3,203.42	3.9%
518 · Salaries - Volunteers	8,400.00	19,462.00	-11,062.00	-56.8%
519 · Educational Incentive	5,769.80	6,415.90	-646.10	-10.1%
520 · Salaries - Longevity Pay	14,838.61	461.56	14,377.05	3,114.9%
521 · Retirement	233,794.24	262,692.40	-28,898.16	-11.0%
523 · Retirement - Unfunded Liability	20,359.00	0.00	20,359.00	100.0%
525 · Social Security	4,415.67	3,185.06	1,230.61	38.6%
527 · Social Security - Medicare	17,127.70	19,462.96	-2,335.26	-12.0%
530 · Insurance- Medical	235,206.97	218,928.58	16,278.39	7.4%
531 · Insurance- Medical (retirees)	44,691.50	33,607.03	11,084.47	33.0%
532 · Insurance- Dental	14,994.08	19,821.41	-4,827.33	-24.4%
533 · Insurance - Vision	1,427.90	1,446.08	-18.18	-1.3%
534 · Insurance -Life	703.65	878.70	-175.05	-19.9%
535 · Insurance- Worker's comp	87,346.50	97,999.50	-10,653.00	-10.9%
536 · Director's Fees	3,625.00	5,825.00	-2,200.00	-37.8%
<b>Total 500 · Personnel</b>	<b>2,025,763.60</b>	<b>2,164,220.50</b>	<b>-138,456.90</b>	<b>-6.4%</b>
<b>540 · Vehicle &amp; Equipment</b>				
541 · Grant Expense - Equipment	522,061.47	0.00	522,061.47	100.0%
542 · Fuel, Lube, & Oil	23,791.93	21,144.75	2,647.18	12.5%
543 · Tires	2,374.33	2,802.71	-428.38	-15.3%
544 · Parts/Supplies	13,086.32	1,896.52	11,189.80	590.0%
545 · Maintenance & Repair	58,929.99	32,286.40	26,643.59	82.5%
547 · Radios	84.48	1,966.39	-1,881.91	-95.7%
549 · SCBA	931.26	2,235.27	-1,304.01	-58.3%
550-4 · Small Tools & Equipment	2,552.66	194.50	2,358.16	1,212.4%
551 · Medical equip, supplies, oxyg...	3,462.68	3,383.72	78.96	2.3%

**Linden-Peters Rural County Fire Protection District**  
**FY 25-26 vs FY 24-25 Profit & Loss Prev Year Comparison**  
**July 2025 through March 2026**

	<u>Jul '25 - Mar 26</u>	<u>Jul '24 - Mar 25</u>	<u>\$ Change</u>	<u>% Change</u>
<b>552 · Ladder Purchase/ Maintenance</b>	1,218.52	1,068.30	150.22	14.1%
<b>Total 540 · Vehicle &amp; Equipment</b>	628,493.64	66,978.56	561,515.08	838.4%
<b>560 · Buildings &amp; Grounds</b>				
<b>564 · Furniture</b>	0.00	858.68	-858.68	-100.0%
<b>580 · Maintenance &amp; Repair</b>	5,500.68	6,127.31	-626.63	-10.2%
<b>Total 560 · Buildings &amp; Grounds</b>	5,500.68	6,985.99	-1,485.31	-21.3%
<b>600 · Supplies</b>				
<b>600-1 · Grant Expense-Supplies</b>	3,818.49	0.00	3,818.49	100.0%
<b>600-3 · Grant - IT SLCGP</b>	33,317.94	0.00	33,317.94	100.0%
<b>602 · Computer Hardware &amp; Softwa...</b>	36,546.72	15,866.17	20,680.55	130.3%
<b>606 · Office supplies</b>	2,803.46	2,724.63	78.83	2.9%
<b>607 · Postage</b>	234.00	165.68	68.32	41.2%
<b>608 · Station Supplies</b>	7,759.07	7,484.49	274.58	3.7%
<b>613 · Clothing-uniforms</b>	1,230.20	4,334.92	-3,104.72	-71.6%
<b>616 · Clothing- Safety</b>	13,792.85	9,656.70	4,136.15	42.8%
<b>625 · Utilities- Electric/ Gas</b>	21,305.79	21,922.69	-616.90	-2.8%
<b>626 · Utilities- Water</b>	3,284.00	3,164.20	119.80	3.8%
<b>627 · Utilities- Cable TV</b>	2,238.63	2,083.09	155.54	7.5%
<b>630 · Utilities - Telephone/Cell/CAD</b>	3,123.35	4,020.23	-896.88	-22.3%
<b>631 · Utilities - Garbage</b>	3,217.36	3,097.38	119.98	3.9%
<b>Total 600 · Supplies</b>	132,671.86	74,520.18	58,151.68	78.0%
<b>650 · Services</b>				
<b>652 · Insurance/ Casul/ Eq/Bond</b>	45,662.00	6,735.00	38,927.00	578.0%
<b>655 · Annual Audit</b>	44,550.00	1,500.00	43,050.00	2,870.0%
<b>656 · S.J. Co. Tax Admin Chg</b>	24,198.00	22,663.50	1,534.50	6.8%
<b>657 · Dispatching</b>	10,640.36	15,958.49	-5,318.13	-33.3%
<b>658 · Computer Support</b>	5,280.00	8,144.73	-2,864.73	-35.2%
<b>665 · Physical Exams</b>	1,129.25	2,521.50	-1,392.25	-55.2%
<b>667 · Fire Prevention Bureau</b>	1,191.40	1,983.14	-791.74	-39.9%
<b>670 · Assoc. Memberships</b>	3,876.00	3,838.33	37.67	1.0%

**Linden-Peters Rural County Fire Protection District**  
**FY 25-26 vs FY 24-25 Profit & Loss Prev Year Comparison**  
**July 2025 through March 2026**

	<u>Jul '25 - Mar 26</u>	<u>Jul '24 - Mar 25</u>	<u>\$ Change</u>	<u>% Change</u>
<b>675 · Training</b>	2,486.12	4,152.20	-1,666.08	-40.1%
<b>678 · Attorney Fee's</b>	0.00	2,883.50	-2,883.50	-100.0%
<b>690 · Services Contingencies</b>	2,471.04	2,425.18	45.86	1.9%
<b>691 · Bank Fees</b>	643.10	708.55	-65.45	-9.2%
<b>Total 650 · Services</b>	142,127.27	73,514.12	68,613.15	93.3%
<b>695 · Zone 1</b>				
<b>696 · Hydrant Rental</b>	855.00	855.00	0.00	0.0%
<b>697 · Fire Hose and Appliances</b>	0.00	1,395.43	-1,395.43	-100.0%
<b>698 · S.J. Co. Tax Admin Chg</b>	124.00	115.00	9.00	7.8%
<b>Total 695 · Zone 1</b>	979.00	2,365.43	-1,386.43	-58.6%
<b>Total Expense</b>	2,935,536.05	2,388,584.78	546,951.27	22.9%
<b>Net Ordinary Income</b>	8,849.67	194,563.11	-185,713.44	-95.5%
<b>Net Income</b>	<b>8,849.67</b>	<b>194,563.11</b>	<b>-185,713.44</b>	<b>-95.5%</b>



# LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236  
Phone: 209.887.3710 Fax: 209.887.2821  
[info@lindenfire.org](mailto:info@lindenfire.org)  
Brandon Ruegsegger, Fire Chief

**Board Members**  
President: Paul Castillou Jr.  
Vice-President: Kenneth Watkins III  
Secretary: Duane Brown  
Member: Ryan Hansen  
Member: Robert Dondero

## LINDEN – PETERS FIRE DEPARTMENT MONTHLY BOARD REPORT

April 2, 2026

### FINANCIAL SUMMARY AND REPORT:

For the month ending March 31, 2026

- All accounts balanced as of March 31, 2026

### CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

- **Meetings for the month**

- 03/03 SJC Training Officers Meeting
- 03/04 SJC Fire Chiefs Meeting
- 03/05 LPFD Board Meeting
- 03/16 District Chiefs Meeting
- 03/16 Linden Chamber Meeting
- 03/17 OVCB Training
- 03/18 SJC JRUG Meeting
- 03/18 Linden MAC Meeting
- 03/23 VREC Meeting
- 03/30 LPFD Staff Meeting

- **Strike Teams FY 25-26 Deployments**

Strike Teams Deployed	Engine 5-3 Deployed	Engine 5-2 Deployed
2	1	1

- **Strike Teams FY 25-26 Financial Snapshot**

Total Income for Strike Teams FY 25-26	\$134,961.02
Est. Personnel Costs	\$53,842.14
<b>Total Income (Less Personnel Costs)</b>	<b>\$81,118.88</b>

<b>Income Received As of 01/05/2026</b>	\$134,961.02
Income Pending	None

- **Correspondence/Events:** None
- **Current Projects/Updates:** None

**DEPARTMENT FIRE PREVENTION REPORT:**

- Weed Abatement to begin
- 2026 CalFire 50-50 Grant Open

**ON DUTY TRAINING:**

**Fire Scene Ops:** Ladder Throws & Carries/Vehicle Extrication/Ventilation, Roof Ops

**EMS:** EMS Altered Mental Status

**Safety:** NFPA 1001 Portable Extinguisher

**Policy:** 5530 Altered Mental Status & New Policy Review by Lexipol

**FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATION –**

03/04/2026 Volunteer Dinner Meeting

03/10/2026 Volunteer Drill – Hose Lays

03/23/2026 Volunteer Drill – Ladders

Save the Date Volunteer Association Rib Feed 11/14/2026

**MUTUAL AID/AUTO AID AGREEMENTS**

- Farmington Fire
-



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1040 W. Kettleman Ln. #383, Lodi CA 95240



TO:
Linden-Peters Fire District
17725 CA-26
Linden, Ca 95236

Table with 6 columns: ESTIMATOR, BID/INVOICE DATE, BID #, PROJECT NAME, P.O #, INVOICE DUE DATE. Row 1: Wayne Stevens, 1.15.2026, BID 044-2025 Revised, Fire Station, P.O #, Receiving of invoice

SCOPE OF WORK

Option 1: Grade and install hot Asphalt approx 4,585 sqft.
1: Grade and slope existing native base rock to flow to drainage pond.
A: Spread excess base rock around property.
2: Install 3" of hot 1/2 fine asphalt.
3: Compact hot asphalt.
PRICE: \$22,300.00

Option 2: Install Concrete V gutter.
1: Install a 6" in depth 60x3 concrete V gutter from existing asphalt to drainage pond.
A: Install 1/2 rebar and pour gutter with 6 sac commercial cement mix.
B Standard broom finish and contrail joints.
PRICE: \$ 4,800.00

TOTAL PRICE OF OPTION 1-2 OF PROJECT: 27,100.00

PAYMENT TERMS AND CONDITIONS

PAID UPON COMPLETION OF JOB.

Document(s) prepared by: Wayne Stevens

Wayne Stevens signature

This is a quotation on the goods named, subject to the conditions noted below:

IF CONTRACT IS NOT ACCEPTED WITHIN 30 CALENDAR DAYS, IT MAY BE WITHDRAWN DUE TO RISE IN MATERIAL AND OTHER COST(S) ASSOCIATED WITH THE SCOPE OF WORK.

By signing here, I accept the above terms and conditions, including pricing:

THANK YOU FOR YOUR BUSINESS!





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TO:
Linden-Peters fire district
17725 CA-26
Linden, Ca 95236

Table with 6 columns: ESTIMATOR, BID/INVOICE DATE, BID #, PROJECT NAME, P.O #, INVOICE DUE DATE. Row 1: Wayne B. Stevens, .2026, BID 044C-2026, Concrete, Receiving of invoice

SCOPE OF WORK

Phase 1: Asphalt paving behind building.
1: Grade and compact native baser rock 60x8 and 45x10.
2: Install hot asphalt 2.5" in depth.
3: Compact hot asphalt
Price: \$4,200.00
Phase 2: Grade and install cement approx 3,600 sqft
1: Grade and slope existing native base rock to flow to drainage pond.
A: Spread excess base rock around property.
B: Frame area to cement
2: Install 1/2 rebar on 18" centers
3: Install 6" on 6 sac cement commercial mix.
4: Install concrete valley gutter within concrete parking area to flow into pond.
Price: \$48,500.00

TOTAL PRICE OF PROJECT: \$52,700.00

PAYMENT TERMS AND CONDITIONS

PAID UPON COMPLETION OF JOB.

Document(s) prepared by: Wayne Stevens

Wayne Stevens signature

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THANK YOU FOR YOUR BUSINESS!