

D/OH Fire Protection District
FINAL 2025/2026 Operating Budget

Accnt. #	Account Title	Type	Budget	Description/Comments
4000	Property Taxes	Income		Calculated then reduced for county admin fees (Last line)
4010	Current Secured	Income	\$ 10,000	Real Estate Taxes
4020	Current Unsecured	Income	\$ 500	Personal Property Taxes
4040	Prior Unsecured	Income	\$ -)	Unsecured Taxes from prior years
4060		Income		
4080	Direct Assessments	Income	\$ 86,662	2024/2025 benefit assessment after county fees (est)
4090	HOPTR	Income	\$ 100	Homeowners Exemption rebate
4100	Measure K Funds *	Income	\$ 566,000	Estimate -\$132,000 Funds to enhance fire services in accordance with Measure K for 2025, \$151,065 from Account 1040 to cover cost for New Type 3 & skid unit for 6451.
4200	Mitigation Fees	Income	\$ 109,500	\$9500 Balance transferred from Account # 1020
4300	Non-Auxiliary Contributions	Income	\$ 20,000	Bill Shaw Grant
4310	Fire Auxiliary Contributions	Income	\$ 100,000	
4400	Equipment Rental Income	Income	\$	CalFire Reimbursements
4500	CDF Grants	Income	\$	
4900	Uncategorized Income	Income	\$	Income not categorized elsewhere
8000	Interest Income	Income	\$ 5,000	Interest from Yuba County
8010	Insurance Dividend	Income		
Total Income			\$ 897,762	
6030	Uniforms/Safety Gear *	Expense	\$ 12,000	Wild land and structure uniforms, new & replacement gear
6040	Volunteer Reimbursements	Expense	\$ 8,000	
6050	Annual & Quarterly Crew Fund	Expense	\$ 8,000	\$2,500/yr + \$3.00/call to Crew Fund
6060	Professional Fees	Expense	\$ 15,000	Increase due to covering 3 years of audits
6080	Training & Education *	Expense	\$ 15,000	Training Classes
6100	Utilities	Expense	\$ 12,000	
6150	Site Maintenance *	Expense	\$ 3,000	
6160	Insurance	Expense	\$ 29,000	Property, Auto & Liability Insurance Estimated Increase from last year
6165	Workers Comp	Expense	\$ 8,000	Estimated Increase from last year
6200	Office Expenses	Expense	\$ 5,000	
6205	Bank Charges	Expense		
6210	Licenses & Fees	Expense	\$ 600	Live Scan, FBI, DMV
6220	Dues & Publications	Expense	\$ 1,800	Chiefs Association, other dues
6225	JPA Dues	Expense	\$ 3,000	JPA Dues
6300	Vehicle Maintenance *	Expense	\$ 40,000	Tire, oil changes, vehicle inspection, etc
6310	Fuel	Expense	\$ 8,000	
6350	Radio Expenses *	Expense	\$ 10,000	New Radios & Pager
6400	Public Relations *	Expense	\$ 500	Publication Expenses * Education Materials
6410	Elections	Expense		Election Expenses
6420	Board Expenses	Expense	\$ 500	Open house, community service
6430	Admin Training	Expense	\$ 500	
6440	Misc Admin	Expense		
6500	Operating Supplies	Expense	\$ 18,000	
6510	Station Supplies	Expense	\$ 1,000	Expensed station supplies -
6530	Medical Supplies *	Expense	\$ 6,000	Medical Expendables
6540	Safety Equipment *	Expense	\$ 2,500	EPI Pens, Bandages, Ice Packs, COMBe
6550	Kitchen/Bath Supplies	Expense	\$ 1,500	Paper towels, tp etc
6560	Tools	Expense		
6590	Vehicle Equipment *	Expense	\$ 50,000	Put new hose other high cost vehicle expendables here - Future plans - Air Jacks, power tools, chain saw, etc
6600	Outside Services	Expense	\$	
6700	Building Improvements *	Expense	\$ 1,500	
6730	Equipment Rental *	Expense		
6750	Capital Equipment Purchases *	Expense	\$ 252,492	Office equip, furn., tools, engines, other costing more than \$3,000
6760	Cap Projects/Fixed Assets*	Expense	\$ 4,500	Replace ice Machine
6800	Equipment Reserve	Expense	(\$ 380,370)	Balancing Account for SCBA & New type 3 Engine & Skid unit
6900	Depreciation	Expense	\$	
6999	Uncategorized Expenses	Expense		
Total Expenses			\$ 897,762 #	
Budget Adjustments:				
1				
2				
3	Equipment Reserve is now Balancing Account			
4				
5				
6				
Benefit Assessment Income:			County admin fee: 5.00%	\$90,738