

D/OH Fire Protection District
Preliminary 2026/2027 Operating Budget

Acct. #	Account Title	Type	Budget	Description/Comments
4000	Property Taxes	Income	\$ 88,000	Calculated then reduced for county admin fees (Last line)
4010	Current Secured	Income	\$ 13,200	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	\$ 1,200	2025/2026 Direct Assessments - Fire Department Billed
4090	HOPTR	Income	\$ 100	Homeowners Exemption rebate
4100	Measure K Funds *	Income	\$ 150,000	Estimate - Funds to enhance fire services in accordance with Measure K
4200	Mitigation Fees	Income	\$ 9,500	
4300	Non-Auxiliary Contributions	Income		Bill Shaw Grant
4310	Fire Auxiliary Contributions	Income		
4400	Equipment Rental Income	Income	\$ -	CalFire Reimbursements
4500	CDF Grants	Income		
4900	Uncategorized Income	Income		Income not categorized elsewhere
8000	Interest Income	Income	\$ 9,000	Interest from Yuba County
8010	Insurance Dividend	Income		
Total Income			\$ 271,500	
6030	Uniforms/Safety Gear *	Expense	\$ 50,000	Wild land and structure uniforms, new & replacement gear
6040	Volunteer Reimbursements	Expense	\$ 8,000	Individual Incident Calls & Cal Fire reimbursements
6050	Annual & Quarterly Crew Fund	Expense	\$ 10,000	\$2,500/yr + \$5.00/call to Crew Fund
6060	Professional Fees	Expense	\$ 10,200	
6080	Training & Education *	Expense	\$ 10,000	
6100	Utilities	Expense	\$ 12,000	
6150	Site Maintenance *	Expense	\$ 3,000	
6160	Insurance	Expense	\$ 27,000	Property, Auto & Liability Insurance Estimated Increase from last year
6165	Workers Comp	Expense	\$ 9,000	
6200	Office Expenses	Expense	\$ 300	
6205	Bank Charges	Expense	\$ 300	
6210	Licenses & Fees	Expense	\$ 300	Live Scan, FBI, DMV
6220	Dues & Publications	Expense		Chiefs Association, other dues
6225	JPA Dues	Expense	\$ 3,000	JPA Dues
6300	Vehicle Maintenance *	Expense	\$ 15,000	
6310	Fuel	Expense	\$ 12,000	
6350	Radio Expenses *	Expense	\$ 5,000	
6400	Public Relations *	Expense		Publication Expenses * Flyers to public or educational material
6410	Elections	Expense	\$ 2,500	Election Expenses
6420	Board Expenses	Expense		Open house, community service
6430	Admin Training	Expense	\$ 1,000	
6440	Misc Admin	Expense	\$ 5,000	
6500	Operating Supplies	Expense		
6510	Station Supplies	Expense	\$ 5,000	Expensed station supplies -
6530	Medical Supplies *	Expense	\$ 8,000	Medical Expendables
6540	Safety Equipment *	Expense	\$ 4,000	EPI Pens, Bandages, Ice Packs, COMBe
6550	Kitchen/Bath Supplies	Expense	\$ 1,900	Paper towels, tp etc
6560	Tools	Expense	\$ 2,000	
6590	Vehicle Equipment *	Expense	\$ 10,000	Put new hose other high cost vehicle expendables here - Future Plans
6600	Outside Services	Expense	\$ -	Chipping grants, show income as credit
6700	Building Improvements *	Expense	\$ 2,000	
6730	Equipment Rental *	Expense	\$ -	
6750	Capital Equipment Purchases *	Expense	\$ 55,000	Office equip, furn., tools, engines, other costing more than \$3,000
6760	Cap Projects/Fixed Assets *	Expense	\$ -	
6800	Equipment Reserve	Expense		Balancing Account
6900	Depreciation	Expense	\$ -	
6999	Uncategorized Expenses	Expense	\$ -	
Total Expenses			\$ 271,500	
Budget Adjustments:				
1				
2				
3	<u>Equipment Reserve is now Balancing Account</u>			
4				
5				
6				
Benefit Assessment Income:		County admin fee:	.30 per parcel	\$88,515.00 - \$504.00 = \$88,011