

**RESOLUTION NO. 2025-03**

**RESOLUTION OF THE  
OPHIR HILL FIRE PROTECTION DISTRICT  
FOR FUNDS 721, 727 AND 765  
ADOPT FINAL BUDGETS FOR FISCAL YEAR 2025/2026**

BE IT RESOLVED that the Board of Directors of the Ophir Hill Fire Protection District adopts the attached Final Budgets for Fiscal Year 2025-2026 for Funds 721, 727, 765.

PASSED AND ADOPTED as a resolution of the Ophir Hill Fire Protection District at the regular meeting held on the 8th day of September 2025 by the following vote:

AYES: 3  
NOES: 0  
ABSENT: 2



Chair [or Vice Chair] to the Board of Directors

ATTEST:

  
Secretary to the Board of Directors

<b>OPHIR HILL FIRE PROTECTION DISTRICT - Fund 721 - Operating</b>		
<b>2025-26 Final Budget APPROVED September 8, 2025</b>		
	<b>REVENUES</b>	
4001	Secured Tax	521,840.00
4003	Unsecured Tax	9,614.00
4017	Supplemental Secured	15,589.09
4040	State Homeowners Exemption	3,213.00
4100	Special Assessment Tax Roll	292,457.72
4110	Special Assessment Hand Bills	0.00
4004	Public Utility	14,852.00
4301	Interest	24,000.00
4468-00	State Reimbursement Engine	
4468-10	State Reimbursement Personnel	
4620	Other Revenue (Brown Act)	
4496	Prop 172	67,992.52
4620-10	Training Income	
4902	Grant VFA	
	<b>TOTAL REVENUE</b>	<b>949,558.33</b>
5600	Contingencies/Carryover	205,638.23
	Total	1,162,448.30
	<b>EXPENSES</b>	
	<b>5101 Salaries</b>	
5050	Salaries Holiday Pay	4,500.00
5060	Salaries - Vacation Buy Back	10,000.00
5101-20	Chief	132,000.00
5101-30	Bookkeeper/Board Secretary	31,000.00
5101-40	Captain	207,000.00
5101-21	Overtime Fire Chief	5,000.00
5101-41	Overtime Captain	30,000.00
5101-22	Overtime Planned Chief	16,000.00
5101-42	Overtime Planned Captain	25,000.00
5101	Temporary Salaries	
	Firefighters	23,000.00
	Overtime Firefighters	
5102-00	Seasonal FF Position	99,500.00
5102-23	Paid Call Firefighters	5,000.00
5102-25	Strike Team Pay	
	<b>5103 Retirement</b>	
	Retirement Safety @16.59% Employer	41,200.00
	Retirement Safety @7% Employee	17,500.00
	Retirement Pepra @11.23% Employer (Capt.)	21,000.00

	Retirement Pepra @11.23% Employer (SNL)	11,000.00
	Retirement Pepra @11.23% Employer (Temp SNL)	1,800.00
	CalPERS 457b Plan	3,900.00
<b>5104</b>	<b>Group Insurance</b>	
	Medical	64,350.00
	Dental & Vision	8,000.00
	Supplemental Life	1,650.00
<b>5105</b>	<b>Payroll Taxes</b>	
	Unemployment	5,000.00
	Medicare	9,500.00
	FICA/ Social Security	6,500.00
<b>5106</b>	<b>Workers Compensation</b>	
5106-00	Workers Compensation (FRMS)	57,000.00
<b>5202</b>	<b>Clothing</b>	
5202-10	Uniform Allow - Perm	4,500.00
5202-20	Uniform Allow - Seasonal	1,500.00
5202-20	Structure Gear Replacement	
5202-40	Wildland	
5202-50	Clothing Misc./Volunteer	100.00
<b>5203</b>	<b>Communications</b>	
	Internet Access, Telephone, Security, iPad service	14,000.00
	Dispatch	14,700.00
<b>5205</b>	<b>Food</b>	
	Trainings/Admin/Work/Parties	250.00
<b>5206</b>	<b>Household</b>	
	Garbage Service	1,500.00
	Cleaning Supplies	2,500.00
	Misc.	100.00
	Nevada County Waste fees	300.00
	Pest Control	540.00
<b>5207</b>	<b>Insurance</b>	
	Insurance (Liability)	41,359.00
<b>5209</b>	<b>Maintenance-Equipment</b>	10,000.00
<b>5209-10</b>	<b>Maintenance - Office Equipment</b>	
	Office Equipment	2,000.00
	Misc.	100.00

<b>5210</b>	<b>Maintenance-Structure</b>	8,200.00
<b>5211</b>	<b>Maintenance-Auto</b>	22,500.00
<b>5212</b>	<b>Memberships</b>	
	Nevada County Fire Chief's Association	100.00
	Nevada County Fire Agency - JPA	4,500.00
	Sams Club	120.00
<b>5213</b>	<b>Medical Supplies</b>	2,000.00
<b>5214</b>	<b>Supplies - Office</b>	
	Misc.	500.00
	Postage	500.00
	Stationery/Envelopes	200.00
	Intuit	1,300.00
<b>5214-10</b>	<b>Supplies - Operating</b>	600.00
<b>5215</b>	<b>Professional Services</b>	
	Counsel	12,000.00
	Audit / Jensen	5,750.00
	SB 2557 (Prop Tax Admin Fee, Direct Charge Cost Reovery)	11,400.00
	LAFCo	942.00
	Physical/Drug Cal OSHA	0.00
	County Fees (Special Assessment)	900.00
	Willdan	6,950.00
	Accountant	1,000.00
	Website & Hosting / Homestead	525.00
	Lexipol	0.00
	ImageTrend	0.00
<b>5216</b>	<b>Publications</b>	100.00
<b>5217</b>	<b>Rents-Equipment</b>	
	Misc.	500.00
	Propane Tank	75.00
<b>5219</b>	<b>Small Tools</b>	
5219-10	Fire Equipment	2,500.00
5219-20	Misc.	1,000.00
<b>5220</b>	<b>Special District Expense</b>	
5220-10	Training	2,000.00
5220-20	Safety & Fire Prevention	1,000.00
5220-60	Misc. - Annual Meeting, LAFCO Consolidation Fee	2,500.00

<b>5222</b>	<b>Travel</b>	<b>100.00</b>
<b>5223</b>	<b>Fuel &amp; Oil</b>	<b>17,000.00</b>
<b>5224</b>	<b>Utilities</b>	
	Water / NID	2,200.00
	Power / PG&E	13,000.00
	Phone Service / Comcast	800.00
	Propane	200.00
	<b>TOTAL EXPENDITURES</b>	<b>1,052,811.00</b>

<b>Fund 727 - Mitigation</b>		
<b>2025-26 Final Budget APPROVED September 8, 2025</b>		
	<b>Carryover</b>	44,780.53
	<b>Revenues</b>	
4301	Interest	40.00
4527	Mitigation Fees	5,000.00
	<b>TOTAL REVENUE &amp; Carryover</b>	<b>49,820.53</b>
	<b>EXPENSES</b>	
5402	Structures & Improvements	0.00
5403	Office Equipment	0.00
5404	Auto Equipment	0.00
5405	Other Equipment	0.00
5650	Reserve	0.00
	<b>TOTAL</b>	<b>49,820.53</b>

<b>Fund 765 - Capital</b>		
<b>2025-26 Final Budget APPROVED September 8, 2025</b>		
	<b>Carryover</b>	<b>320,200.00</b>
	<b>Revenues</b>	
4301	Interest	100.00
4606	Sale of Fixed Assets	0.00
4640	<b>Transfers In</b>	
	from Fund 721 - Capital Improvement Plan	
	from Fund 721 - One time contribution	
	from Fund 727	
	<b>TOTAL REVENUE</b>	<b>320,300.00</b>
	<b>EXPENSES</b>	<b>0.00</b>
5215	Professional Services	
5402	Structures & Improvements	0.00
5404	Auto Equipment	0.00
5265	Auto Repair	0.00
5405	Other Equipment	0.00
5650	Reserve	0.00
	<b>TOTAL</b>	<b>320,200.00</b>