

List of Budget Accounts

***** INCOME *****	
Source	Explanation
District Tax	Show the amount of money you anticipate receiving from your fire district.
Fund Raising	If the department intends on conducting fund raising activities, please show the amount anticipated.
Other	Other revenue sources such as contacts with cities and other counties.
Total	Add all anticipated income here. This should match the expenditures amount.
***** EXPENSES *****	
121 Salaries/Wages: Regular	Gross earnings of all full-time employees subject to FICA & retirement regulations.
122 Salaries/Wages: OT	The overtime payments for services to full-time permanent employees as compensation for working time in excess of a standard work week.
170 Board Member Expenses	Per Diem and stipend expenses paid to members of the governing board.
181 Social Security Contribut.	Employer's share of Social Security (FICA) taxes on salaries and wages.
182 Retirement Contributions	Employer's share of contribution into retirement fund for eligible employees.
183 Hospitalization Insurance	Employer's share of cost for hospitalization insurance on eligible employees.
184 Disability Insurance	Employer's share of cost for disability insurance on eligible employees.
189 Fringe Benefits	Some departments pay firefighters' fees for the NC Firemens Pension Fund, Fraternal Insurance or other such programs. Include these costs under this line item.
190 Professional Services: This is a group title separate per below *	Audits, accountant services, attorney fees, and other professional services required by the department.
*191 Accounting	Accounting services
*192 Legal	Legal services
*193 Medical	Medical services
*194 Banking	Banking services
*199 Other	Other services not listed above
211 Janitorial Supplies	Cost of brooms, mops, cleaning agents, wax, paper towels, toilet tissue, trash bags, gloves, etc.

212 Uniforms	Both station uniforms (if supplied by the department) and protective clothing (turn-out gear) are covered by this line item.
220 Food & Provisions	Cost of food and food-related provisions, including such special items as may be purchased for picnics, meetings, and banquets.
231 Educational Materials	Publications, audio-visual materials, and other things used to train and educate fire fighters are included. Also materials purchased to educate the public in fire prevention are listed here.
251 Motor Fuels & Lubricants	Any fuel purchased for fire department vehicles and equipment are listed. Excluded is fuel for heating (331 Utilities).
260 Office Supplies	Printed supplies, printing, computer supplies, pencils, pens, and other items used in conducting the departments business.
311 Travel & Training	Included in this line are costs associated with personnel traveling to meetings, conferences, and training. Also fees paid for training programs brought to the department are included, however printed materials or packaged Audio-Visual programs would come under 231.
321 Telephone	Service fees and long distance are included. Excluded are Repairs (352), new equipment costing less than \$300 [321] or costing more than \$300 [590].
325 Postage	Cost for mail and shipping fees.
331 Utilities	Include costs for required station services such as electrical service, fuel oil, natural or LP Gas for heating and cooking and water and sewer services.
341 Printing	Cost of printing for department needs
351 Building / Grounds Maintenance	Materials and services necessary to maintain and repair the fire station, other associated buildings and fire department grounds are included. Changes and improvements are not included, they are classified as Capital Outlay Buildings Structures and Improvements (580)
352 Equipment Maintenance	Repair parts and services for portable equipment. Not included are apparatus or other vehicles (353) and purchases of new equipment costing more than \$300 (590).
353 Vehicle Maintenance	All parts and services for maintaining apparatus and other associated vehicles are included except for fuel (251).
391 Legal Advertising	This line item is used to budget the cost of purchasing legal advertisements required by law, purchase agreement or department bylaws.
433 Lease-Purchase Vehicle	Funds for payments under any lease-purchase agreements of the department should be included in this line item. This may be an on-going expense or the first year of a program, in which case the department should have obtained Certification of Need from the Fire Commission if the items' total cost exceeds \$50,000.

450 Insurance and Bonding - Include Workers' Comp	Insurance premiums for Apparatus, Liability, Errors and Omissions, Portable Equipment, Stations, Workers Compensation and any other policies should be listed here. Contracts with Gaston County require department to carry at least \$1,000,000 in liability insurance with the county as an additional named insured.
491 Dues & Subscriptions	Dues for professional organizations and subscriptions to trade magazines and technical bulletins are included.
510 Equipment & Furniture	Small equipment costing less than \$300.
580 Improvements (Buildings)	Any new structure, building or improvement to an existing structure or building costing more than \$300 should be included here. If the acquisition requires financing to secure, a Certificate of Need from the Fire Advisory Board is required.
590 Other Capital	Any item costing more than \$300 but not a building or structure should be included here. These items include fire hose, breathing apparatus, vehicles (except lease purchased vehicles) other expensive items to be purchased. If the acquisition requires financing to secure, a Certificate of Need from the Fire Advisory Board is required.
1410 Reserves (for future purchases)	If the department intends to place money in savings for later purchases of equipment, apparatus or facilities, use this line item.
Debt Service	In this line item, show any funds that will be used for payments of loans previously established or that will start in the new fiscal year. On page 2, please complete the additional information showing the payment schedule and fund balance. If the acquisition requires financing to secure, a Certificate of Need from the Fire Advisory Board is required.
Other	These lines are provided should the fund use not fall within any of the above lines. If there are specific questions as to a particular item or category, please contact the County Finance Office or Fire Marshal.