North Blaine County Fire District

CODE OF ACCOUNTS

Fiscal Year 2025 (FY:25)
October 1, 2024 Through September 30, 2025

Code	Classification	FY 2024 Budgeted	FY 24 Total Revised/Predicted	FY 2025 Approved	Narrative
	Salaries				
10-425-110	Salaries and Wages	$ 194,774	$ 194,774	$ 231,504	
10-425-120	Salaries and Wages - On Call FF	$ 30,518	$ 30,518	$ 31,433	
10-425-122	Overtime Salaries	$ 7,920	$ 7,920	$ 8,158	
10-425-140	Administration	~~$ 48,652~~	~~$ 48,652~~	~~$ -~~	
10-425-145	Salaries and Wages - Part Time	~~$ -~~	~~$ -~~	~~$ -~~	
10-425-150	Salaries - Merit Increases/Adjustments	$ 6,534	$ 6,534	$ 6,000	
	Total Salaries and Wages	**$ 288,398**	**$ 288,398**	**$ 277,095**	
	Fringe Benefits				
10-425-200	Physical Incentive Program	$ 1,200	$ 1,200	$ 1,200	
10-425-210	FICA Contribution	$ 22,062	$ 22,062	$ 21,198	
10-425-220	Retirement Contribution	$ 34,410	$ 34,410	$ 39,716	
10-425-240	Workers Comp & Supplmtl Accdt.	$ 6,000	$ 6,000	$ 8,000	
10-425-250	Health Insurance	$ 46,000	$ 46,000	$ 35,000	
10-425-510	Phone Reimbursement			$ 1,000	
42-470-702	Housing Assistance			$ 23,700	3 Employees
42-470-705	Fuel Reimbursement			$ 2,500	2 Employees
	Total Fringe Benefits	**$ 109,672**	**$ 109,672**	**$ 132,314**	
	Total Wages and Benefits	**$ 398,070**	**$ 398,070**	**$ 409,409**	
	Operational Expenditures				
10-425-305	Alarm Fees	$ 750	$ 600	$ 750	
10-425-310	Office Supplies	$ 500	$ 106	$ 500	
10-425-315	Janitorial Supplies	$ 400	$ 67	$ 400	
10-425-320	Operating Supplies	$ 3,000	$ 2,437	$ 3,000	
10-425-321	Pump/Hose Testing	$ 4,700	$ 4,700	$ 4,800	*Justification
10-425-325	Medical Safety Supplies	$ 1,500	$ -	$ 1,500	
10-425-340	Minor Tools	$ 1,000	$ 53	$ 1,000	
10-425-350	Motor Fuels & Lubricants	$ 9,000	$ 6,000	$ 9,000	
10-425-365	Wildland Fire Expenses	$ -	$ -	$ -	
10-425-370	Postage	$ 300	$ 132	$ 300	
10-425-440	Advertising & Legal Publishing	$ 1,000	$ 108	$ 1,000	
10-425-470	Travel/Training & Meetings	$ 5,000	$ 525	$ 5,000	
10-425-480	Dues/Subscriptions/Memberships	$ 1,200	$ 746	$ 1,200	
10-425-510	Telephone & Cable &Internet	$ 3,200	$ 5,400	$ 5,000	*Justification
10-425-555	Rental- Equipment	$ 500	$ -	$ 1,000	*Justification
10-425-570	Utilities/Gas/Electric	$ 25,000	$ 20,000	$ 23,000	*Deflation
10-425-575	Equipment Purchase-Non Capital	$ 20,000	$ 9,000	$ 20,000	
10-425-576	Personal Protection Equipment	$ 7,000	$ 7,960	$ 10,000	*Justification
10-425-580	Snow Removal	$ 11,000	$ 6,058	$ 12,000	*Justification
10-425-585	Repair/Maint- Fire Bays (prev. Repair/Maint-Building)	$ 8,000	$ 9,036	$ 10,000	*Justification
10-425-586	Repair/Maint - Housing	$ 12,000	$ 12,000	$ 15,000	*Justification
10-425-587	Repair/Maint - New Greenhorn Housing			$ 7,000	*Justification
10-425-590	Repair/Maint- Grounds	$ 6,000	$ 7,530	$ 7,000	*Justification
10-425-595	Repair/Maint- Equipment	$ 2,500	$ 2,328	$ 3,000	*Justification
10-425-600	Repair/ Maint- Automotive	$ 12,000	$ 11,173	$ 15,000	*Justification
10-425-615	Repair/Maint- Radio Service	$ 3,000		$ 3,000	
10-425-620	Communications/Dispatch/Lease	$ 15,000	$ 14,317	$ 16,000	*Justification
10-425-625	Contingency Fund	$ 20,000	$ 27,000	$ 20,000	
10-425-633	Greenhorn Housing Annual Appropriation Lease- Principal	$ 38,343	$ 38,343	$ 39,970	
10-425-634	Greenhorn Housing Annual Appropriation Lease- Interest	$ 29,557	$ 29,557	$ 27,929	
	Total Operational Expenditures	**$ 241,450**	**$ 215,175**	**$ 263,349**	
	Capital Expenses				
10-425-630	Capital Expenses	$ 100,000	$ 100,000	$ 20,000	
10-425-631	Greenhorn New Housing	$ -	$ 1,494	$ 50,000	*Justification
10-425-635	Engine 3 Annual Lease	$ 78,200	$ 78,167	$ 78,200	
	Total Capital Expenses	**$ 178,200**	**$ 179,661**	**$ 148,200**	
	General Administration Expenses				
10-425-650	Legal Expense	$ 3,000	$ -	$ 3,000	
10-425-660	Accounting	$ 1,000	$ 385	$ 1,000	
10-425-670	Consulting Fees	$ 1,000	$ -	$ 1,000	
10-425-680	Annual Audit	$ 6,000	$ 5,995	$ 6,000	
	Total General Expenses	**$ 11,000**	**$ 6,380**	**$ 11,000**	
10-425-690	**Insurance ICRIMP**	**$ 7,650**	**$ 7,633**	**$ 9,923**	*Justification
	TOTAL REVENUE	**$ 695,393**	**$ 701,137**	**$ 738,567**	
	TOTAL EXPENDITURES	**$ 836,370**	**$ 806,919**	**$ 841,881**	
	TOTAL NET INCOME	**$ (140,977)**	**$ (105,782)**	**$ (103,314)**	
	TOTAL END OF FISCAL YEAR CASH POSITION	**$ 959,803**	**$ 989,254**	**$ 856,489**	