

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington

Auditor-Controller

FROM: Northshore Fire Protection District

Fund No: 355

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2025-2026

Dept: 9555

DATE: 8/20/2025

The Board of Directors of the Northshore Fire District DID  
approve, during their public meeting on August 20th, 2025, the following for  
ADOPTED BUDGET and for ADOPTED RESERVES/DESIGNATIONS for fiscal year 2025-2026.

Authorize Auditor-Controller to adjust Reserves/Designations as necessary: X or NO  
YES

TOTAL FINANCING USES:

Total Appropriation for Budget Expenditures:  
(Detail by Category on Pg. 2)

(A) 6,084,004

Increase to Reserves/Designations:  
(Detail on Pg. 2)

(B) 54,816

Total Uses: 6,138,820

TOTAL FINANCING SOURCES:

Total Fund Balance Available as of:

6/30/2025

2,159,290

Total Anticipated Revenues:  
(Detail on Pg. 10)

3,910,882

Decrease to Reserves/Designations:  
(Detail on Pg. 2)

(B) 68,648

Total Sources: 6,138,820

Variance: 0

Total ADOPTED requirements for Fiscal Year 25/26

(C) 6,070,172

  
Authorized Signature

(Chairperson of the Board ONLY)

8/20/25

Date

For additional Budget information please contact:

Rebecca Gunther  
Supervising Accountant-Auditor

Sarah Brown  
Chief Deputy Auditor-Controller

# ADOPTED BUDGET

## Budget Summary Worksheet - ADOPTED 2025-26

(Note: Category totals on this form **must** agree with category totals of budget submission.  
Use amounts from Recommended +/- changes made on Adopted - District's responsibility).

Total Salaries & Employee Benefits (01-11 THRU 04-00)	3,839,500
Total Service & Supplies (10-00 THRU 38-00)	1,426,954
Total Other (42-10 THRU 48-00)	21,500
Total Fixed Assets (60-00 THRU 63-13)	796,050
Sub-Total	6,084,004
Total Contingencies	
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	6,084,004 (A)

## Increases or Decreases to Reserves/Designations - ADOPTED 2025-26

Description	Balance as of 6/30/25	(B) Increase Amount	(B) Decrease Amount (enter as neg)	Total Budger Yr Reserves/Desgn.
Reserve:				
General	10,000			10,000
Designation:				
Equipment Repl	258,566			258,566
Building	142,665			142,665
Capacity Expansion	260,048			260,048
Medical Svcs/Supps	622,627	54,816		677,443
Other (Identify)	943,952		(68,648)	875,304

### Must be completed by District for verification by Auditor

	(A)		(B)		(C)
Total	6,084,004	+	(13,832)	=	6,070,172

Total ADOPTED Appropriation \$ 6,084,004 (A) and total combined increase/  
decrease to reserves \$ (13,832) (B) constitutes the District's Total ADOPTED  
Budget financing requirement of \$ 6,070,172 (C) for Fiscal Year 2025-26.

REVENUE SUMMARY  
INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED  
FISCAL YEAR 2025-26

District Name Northshore Fire Protection District

Budget Unit 9555

[illegible]

**EXPENDITURE SUMMARY**  
**INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED**  
**FISCAL YEAR 2025-26**

District Name \_\_\_\_\_

Budget Unit \_\_\_\_\_

Account # (xxx.xx-xx)	Title	Recommended	Adopted	Inc/(Dec)
795.01-11	Salaries & Wages-P	1,600,000	2,000,000	400,000
795.01-12	Salaries & Wages-T	140,000	175,500	35,500
795.01-13	Salaries & Wages-O	258,000	445,000	187,000
795.01-14	Salaries & Wages-O	-	-	-
795.02-21	Retirement Contribu	33,500	35,000	1,500
795.02-22	Retirement Contribu	420,000	476,000	56,000
795.62-74	Equipment-Other	-	420,000	420,000
795.02-28	Retirement Contribu	18,000	18,000	-
795.03-30	Insurance-Health/Lif	325,000	465,000	140,000
795.03-31	Insurance-Unemploy	10,000	10,000	-
795.04-00	Worker's Compensa	210,000	215,000	5,000
795.11-00	Clothing & Personal	46,000	63,000	17,000
795.12-00	Communications	176,700	252,000	75,300
795.14-00	Household Expense	16,400	16,900	500
795.15-12	Insurance-Public Lia	156,778	150,000	(6,778)
795.17-00	Maintenance-Equipn	167,450	218,340	50,890
795.18-00	Maintenance-Buildin	28,000	45,000	17,000
795.19-40	Medical Supplies	60,000	90,000	30,000
795.20-00	Memberships	10,000	12,000	2,000
795.22-70	Office Expense-Sup	5,000	5,000	-
795.22-71	Office Expense-Post	1,364	1,364	-
795.22-72	Office Expense-Boo	500	500	-
795.23-80	Professional & Spec	94,050	184,000	89,950
795.24-00	Publications & Legal	200	200	-
795.25-00	Rents & Leases-Equ	7,200	7,200	-
795.27-00	Small Tools & Instru	5,000	17,300	12,300
795.28-30	Special Departmenta	42,975	52,000	9,025
795.28-48	Special Departmenta	100,100	100,100	-
795.29-50	Transportation & Tra	97,000	97,000	-
795.30-00	Utilities	70,000	93,500	23,500
795.38-00	Inventory Items	8,000	21,550	13,550
795.42-10	Principal & Interest-M	21,500	21,500	-
795.61-60	Buildings & Improver	3,000	35,050	32,050
795.62.71	Equipment-Office	-	21,000	21,000
795.62.72	Equipment-Autos & I	-	320,000	320,000
<b>TOTAL</b>		4,131,717	6,084,004	1,952,287

**FUND 361 FIRE MITIGATION FEE BUDGET**  
**NORTHSHORE FIRE PROTECTION DISTRICT**  
**ADOPTED FISCAL YEAR 2025/2026**

**ANTICIPATED REVENUE**

**Anticipated 2025/26  
Revenue**

**FUND BALANCE AVAILABLE**

441.42-01 Revenue from use of money/Interest  
461.66-15 Charges for Services

\$	254,231.43
\$	7,582.28
\$	25,000.00

**TOTAL ANTICIPATED REVENUE \$ 286,813.71**

**ANTICIPATED EXPENDITURE**

**Expenditures**

61.60 Building & Improv -Current

\$ 35,050.00

61.69 Fixed Asset Prior Year

\$ -

**502.81-23 Operating Transfer/Out (To Fund 355/81.22 to fund expenditures)**

\$ 35,050.00

**TOTAL ANTICIPATED FUND BALANCE \$ 251,763.71**