

GENERAL FUND	BUDGET	YTD	BUDGET	Audited	Audited	Audited
	2026	2025	2025	2024	2023	2022
REVENUES						
34000 - SMC PROPERTY TAXES	12,229,353.00	10,354,855.32	10,338,082.00	9,965,723.19	4,180,447.71	3,990,269.55
34100 - SPECIFIC OWNERSHIP TAXES	300,000.00	331,195.87	500,000.00	329,693.39	192,283.90	179,596.20
34200 - SMC PROP TAXES - INT & ADJ	20,000.00	20,309.98	10,000.00	23,885.91	6,832.77	24,709.22
33000 - PERMITS & FEES						
3300 - Insp. Permits and Fees	75,000.00	119,522.58	50,000.00	73,647.00	82,687.00	37,311.00
3310 - Wildland Cooperator Reimb.	150,000.00	322,711.83	100,000.00	275,414.03	480,134.15	229,242.81
31000 - CHARGES FOR SERVICES						
3100 - Ambulance Services	500,000.00	509,814.86	600,000.00	752,919.78	585,416.62	542,220.95
3200 - Class Revenues		0.00		0.00	0.00	1,500.00
35000 - INVESTMENT EARNINGS	300,000.00	376,679.62	250,000.00	463,997.46	289,221.98	106,961.74
36000 - GRANTS		203,974.53	50,000.00	421,251.96	1,004,983.80	155,200.00
36100 - SALE OF ASSETS		0.00		111,500.00	0.00	14,500.00
TOTAL REVENUES	13,574,353.00	12,239,064.59	11,898,082.00	12,418,032.72	6,822,007.93	5,281,511.47
EXPENSES						
51000 - WAGES & BENEFITS						
5100 - Wages	5,734,962.00	4,132,450.75	4,550,000.00	3,546,612.22	3,181,941.04	2,642,778.44
5200 - Payroll Tax Expense (Fed/Sl/FPPA)	952,628.00	567,625.60	575,848.00	462,593.41	407,981.29	326,671.34
5400 - Insurance - Employees (Health/Dental)	667,000.00	385,393.29	400,000.00	311,967.69	337,287.90	258,022.22
61000 - AMBULANCE SERVICE EXPENSES						
6100 - Training		0.00		0.00	7,934.14	12,175.82
6102 - Ambulance Supplies	150,000.00	123,812.79	150,000.00	119,628.92	101,676.68	166,346.29
6104 - Vaccinations/Medical Expenses	80,000.00	37,259.43	90,000.00	93,791.70	2,618.69	4,379.55
6105 - Class Expense		0.00		0.00	20,706.08	19,166.81
6120 - Ambulance Accounting Exp	50,000.00	41,660.68	45,000.00	47,111.37	41,635.70	41,982.39
6124 - AR - Bad Debt	70,000.00	50,691.75	75,000.00	77,118.24	69,263.33	58,847.44
62000 - FIRE PREVENTION EXPENSES						
6201 - Training Conferences	130,000.00	119,668.07	100,000.00	115,508.93	55,448.34	57,244.32
6202 - Internal Training Expenses	60,000.00	38,854.24	70,000.00	27,395.68	31,923.96	19,684.80
6203 - HAZMAT Equipment	5,000.00	0.00	5,000.00	0.00	2,470.00	0.00
6204 - Fire Equipment	150,000.00	69,241.53	200,000.00	164,814.89	241,397.16	119,871.35
6205 - Wildland Cooperative Exp.	55,000.00	48,969.84	70,000.00	56,397.03	67,072.12	68,923.17
6206 - Fire Fighting Expense/HAZMAT	3,000.00	48.36	3,000.00	133.76	133.68	0.00
6207 - Grant Matching Funds - Fire		10,619.50				
63000 - GENERAL OPERATING EXPENSES						
6310 - Vehicle Maintenance	250,000.00	118,870.40	255,000.00	220,046.22	126,915.29	131,341.87
6320 - Building Maintenance	250,000.00	211,159.75	455,000.00	262,484.89	234,238.78	199,039.64
6325 - Communication Equipment & Repairs	50,000.00	43,384.59	50,000.00	1,057.65	5,644.05	56,818.78
6330 - Fuel	70,000.00	41,051.54	75,000.00	55,671.67	63,088.26	64,758.56
6340 - Utility Expenses	110,000.00	99,090.15	100,000.00	86,429.02	81,435.90	74,060.42
6350 - Dispatching	75,000.00	40,948.10	75,000.00	50,536.92	50,272.90	45,941.68
6360 - Facilities Equipment < \$10k		16,603.90				
6909 - Office Equipment > \$10k		0.00	25,000.00	0.00	0.00	0.00
6910 - Facilities Equipment > \$10k		312,513.13			11,100.00	0.00
6920 - Amb Equip > \$10k		202,051.85	418,800.00	538,283.36	328,337.92	20,548.14
6930 - Fire Equipment > 10k	985,000.00	44,318.96	395,000.00	63,152.12	24,433.58	0.00
6940 - Comm Equip > \$10k		0.00		0.00	0.00	0.00
6950 - District Vehicles > \$10k		51,045.00	75,000.00	63,093.20	78,488.95	56,365.15
6970 - Facilities > \$10k		1,294,508.40	620,000.00	2,189,579.62	944,903.68	543,014.60
6970.5 - Facilities Upgrades > \$10k	4,500,000.00	130,737.57		169,689.63		
7200 - Additional Revenue Expenditures						
6980 - GF - Transfers Out						
67000 - GENERAL & ADMINISTRATIVE EXPENSES						
6701 - Accounting	10,000.00	4,668.75	10,000.00	7,475.00	9,250.00	9,522.00
6702 - Audit	70,000.00	66,168.73	60,000.00	53,466.82	55,401.72	42,630.37
6703 - Board Expense	45,000.00	40,457.91	30,000.00	33,628.86	30,405.75	27,869.95
6703.5 - District Conferences	15,000.00	14,000.00	10,000.00	36,464.74	35,181.00	237.54
6704 - Dues and Publications	150,000.00	132,308.39	200,000.00	132,066.12	77,330.93	6,315.40
6705 - Election Expense		0.00	25,000.00	0.00	7,340.91	5,603.28
6706 - Insurance (GL & WComp)	160,000.00	158,323.52	150,000.00	182,798.33	89,743.21	158,851.72
6707 - Legal	25,000.00	18,210.50	25,000.00	12,603.50	13,992.50	13,106.50
6708 - Meals	10,000.00	9,454.44	10,000.00	21,154.88	12,332.66	6,793.90
6709 - Office Expenses	125,000.00	113,882.55	100,000.00	113,793.99	95,538.47	82,914.31
6709.5 - District Uniforms	30,000.00	11,338.18	50,000.00	44,193.26	21,117.86	22,031.50
6710 - Office Equipment	5,000.00	0.00	10,000.00	5,908.59	4,556.74	5,119.90
6711 - Planning/Professional Services	80,000.00	3,691.26	80,000.00	34,295.41	28,569.67	38,346.71
6712 - Public Education	5,000.00	846.26	5,000.00	457.08	4,188.08	1,691.81
6713 - Treasurer Fees	366,880.59	312,616.13	311,000.00	299,645.79	125,316.02	119,993.77
6714 - Charges - Service/Late/Bank	1,000.00	525.81	1,000.00	1,494.82	1,440.32	1,018.49
6714 (Df) - Charges - Service/Late/Bank				0.00		1,122.55
70800 - PRINCIPLE RETIREMENT						
7086 - Lease Purchase - Principle	891,575.00	639,784.23	1,641,000.00	320,080.08	237,233.21	251,584.86
7086 - Lease Purchase - Interest	101,916.00	131,930.40	132,000.00	44,077.55	26,924.42	12,572.77
7087 - Lease Purchase - Fees						
80000 - OTHER INCOME						
3604 - Mtn. Village - IGA Agreement	(15,000.00)	0.00		0.00	0.00	(12,707.93)
3504 - Miscellaneous Revenue		(7,022.17)		(5,298.12)	(21,085.65)	(42,670.33)
3504 - Donations / Gifts		0.00		0.00	0.00	0.00
3300 - HAZMAT Reimb/Cost Share	(7,000.00)	0.00		(7,000.00)	(7,000.00)	(7,000.00)
3320 - Event Revenue		(4,960.00)		(8,730.00)	(17,136.52)	(28,582.00)
90000 - OTHER EXPENSES/PROGRAMS						
9000 - Transfer to Pension Fund	121,688.00	121,688.00	121,688.00	121,688.00	121,688.00	121,688.00
9001 - Volunteer Retention/Recruitment Program	50,000.00	4,680.00	50,000.00	46,810.00	31,500.00	53,950.00
6355 - Event Expense	2,500.00	2,034.00	2,746.00	2,621.37	0.00	1,932.80
8011 - Community AED Maint. Funds		0.00		0.00	0.00	0.00
9011 - Community AED Maint. Expenses	4,000.00	2,725.35	6,000.00	8,835.09	5,315.24	4,743.11
8010 - Rental Income	(72,000.00)	(85,300.00)	(10,000.00)	(9,600.00)	(15,509.98)	(12,852.00)
9010 - Employee Rent Benefit		0.00		0.00	10,710.00	12,852.00
TOTAL EXPENSES	16,573,149.59	9,924,631.41	11,898,082.00	10,216,029.30	7,502,693.98	5,886,663.76
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(2,998,796.59)	2,314,433.18	0.00	2,202,003.42	(680,686.05)	(605,152.29)
OTHER FINANCING SOURCES (USES)						
69900 - CAPITAL OUTLAY						
99000 - Lease Purchase Proceeds		0.00	2,076,240.00	2,076,240.00		1,240,000.00
99000 - Transfers (to)/from other Funds			reported in 2024			
NET CHANGE IN FUND BALANCE	(2,998,796.59)	2,314,433.18	0.00	4,278,243.42	(680,686.05)	634,847.71
<i>Beginning Fund Balance 1/1/26</i>	12,653,902.64	10,339,469.46		6,061,226.04	6,741,912.09	6,107,064.38
<i>Plus: Income</i>	13,574,353.00	12,239,064.59		12,418,032.72	6,822,007.93	6,521,511.47
<i>Less: Expenses</i>	(16,573,149.59)	(9,924,631.41)		(8,139,789.30)	(7,502,693.98)	(5,886,663.76)
<i>Ending Fund Balance 12/31/26</i>	9,655,106.05	12,653,902.64		10,339,469.46	6,061,226.04	6,741,912.09