

GENERAL FUND	BUDGET	YTD	BUDGET	Audited	Audited	Audited	Audited
	2026	2025	2025	2024	2023	2022	2021
REVENUES							
34000 - SMC PROPERTY TAXES	12,229,353.00	10,242,309.90	10,338,082.00	9,965,723.19	4,180,447.71	3,990,269.55	3,706,667.62
34100 - SPECIFIC OWNERSHIP TAXES	200,000.00	300,366.78	500,000.00	329,693.39	192,283.90	179,596.20	185,720.80
34200 - SMC PROP TAXES - INT & ADJ	10,000.00	13,565.48	10,000.00	23,885.91	6,832.77	24,709.22	795.53
33000 - PERMITS & FEES							
3300 - Insp. Permits and Fees	50,000.00	108,380.26	50,000.00	73,647.00	82,687.00	37,311.00	49,329.00
3310 - Wildland Cooperator Reimb.	150,000.00	322,711.83	100,000.00	275,414.03	480,134.15	229,242.81	371,133.76
31000 - CHARGES FOR SERVICES							
3100 - Ambulance Services	500,000.00	444,306.22	600,000.00	752,919.78	585,416.62	542,220.95	527,163.36
3200 - Class Revenues		0.00		0.00	0.00	1,500.00	335.00
35000 - INVESTMENT EARNINGS	300,000.00	335,670.86	250,000.00	463,997.46	289,221.98	106,961.74	2,398.26
36000 - GRANTS		104,207.81	50,000.00	421,251.96	1,004,983.80	155,200.00	32,434.77
36100 - SALE OF ASSETS		0.00		111,500.00	0.00	14,500.00	32,500.00
TOTAL REVENUES	13,439,353.00	11,871,519.14	11,898,082.00	12,418,032.72	6,822,007.93	5,281,511.47	4,908,478.10
EXPENSES							
51000 - WAGES & BENEFITS							
5100 - Wages	5,734,962.00	3,756,231.07	4,550,000.00	3,546,612.22	3,181,941.04	2,642,778.44	2,101,690.68
5200 - Payroll Tax Expense (Fed/St/PPA)	952,628.00	514,707.63	575,848.00	462,593.41	407,981.29	326,671.34	253,470.96
5400 - Insurance - Employees (Health/Dental)	423,646.00	309,762.28	400,000.00	311,967.69	337,287.90	258,022.22	172,839.74
61000 - AMBULANCE SERVICE EXPENSES							
6100 - Training		0.00		0.00	7,934.14	12,175.82	18,715.19
6102 - Ambulance Supplies	150,000.00	77,995.38	150,000.00	117,628.92	101,676.68	166,346.29	101,101.61
6104 - Vaccinations/Medical Expenses	80,000.00	35,893.68	90,000.00	93,791.70	2,618.69	4,379.55	2,690.30
6105 - Class Expense		0.00		0.00	20,706.08	19,166.81	29,540.26
6120 - Ambulance Accounting Exp	50,000.00	37,186.07	45,000.00	47,111.37	41,635.70	41,982.39	39,790.81
6124 - AR - Bad Debt	70,000.00	44,708.96	75,000.00	77,118.24	69,263.33	58,847.44	76,766.53
62000 - FIRE PREVENTION EXPENSES							
6201 - Training Conferences	130,000.00	109,764.70	100,000.00	115,508.93	55,448.34	57,244.32	36,752.41
6202 - Internal Training Expenses	60,000.00	37,585.97	70,000.00	27,395.68	31,923.96	19,684.80	8,423.15
6203 - HAZMAT Equipment		0.00		5,000.00	2,470.00	0.00	330.00
6204 - Fire Equipment	150,000.00	56,196.55	200,000.00	164,814.89	241,397.16	119,871.35	81,674.34
6205 - Wildland Cooperative Exp.	55,000.00	46,295.03	70,000.00	56,338.68	67,072.12	68,923.17	59,543.42
6206 - Fire Fighting Expenses/HAZMAT	3,000.00	48.36	3,000.00	133.76	133.68	0.00	0.00
6207 - Grant Matching Funds - Fire	20,000.00	10,619.50					0.00
63000 - GENERAL OPERATING EXPENSES							
6310 - Vehicle Maintenance	250,000.00	112,386.54	255,000.00	220,046.22	126,915.29	131,341.87	121,517.03
6320 - Building Maintenance	250,000.00	200,588.00	455,000.00	262,484.89	234,238.78	199,039.64	142,196.71
6325 - Communication Equipment & Repairs	50,000.00	33,077.54	50,000.00	1,057.65	5,644.05	56,818.76	70,978.67
6330 - Fuel	70,000.00	49,604.01	75,000.00	55,671.67	63,088.26	64,758.56	36,662.17
6340 - Utility Expenses	110,000.00	90,392.01	100,000.00	86,429.02	81,435.90	74,060.42	63,902.54
6350 - Dispatching	75,000.00	40,587.10	75,000.00	50,536.92	50,272.90	45,941.68	36,992.82
6360 - Facilities Equipment < \$10k		16,489.90					
6909 - Office Equipment > \$10k		0.00	25,000.00	0.00	0.00	0.00	0.00
6910 - Facilities Equipment > \$10k		312,513.13			11,100.00	0.00	0.00
6920 - Amb Equip > \$10k		190,775.95	418,800.00	540,283.36	328,337.92	20,548.14	215,485.00
6930 - Fire Equipment > 10k	985,000.00	44,318.96	395,000.00	63,210.47	24,433.58	0.00	436,321.00
6940 - Comm Equip > \$10k		0.00		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	117,726.42
6970 - Facilities > \$10k		1,294,508.40	620,000.00	2,189,579.62	944,903.68	543,014.60	0.00
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	2,315.00
6702 - Audit	70,000.00	66,168.73	60,000.00	53,466.82	55,401.72	42,630.37	26,287.68
6703 - Board Expense	45,000.00	39,806.44	30,000.00	33,628.86	30,405.75	27,869.95	31,586.55
6703.5 - District Conferences	10,000.00	14,000.00	10,000.00	36,464.74	35,181.00	237.54	5,531.26
6704 - Dues and Publications	150,000.00	132,308.39	200,000.00	132,066.12	77,330.93	6,315.40	10,062.64
6705 - Election Expense		0.00	25,000.00	0.00	7,340.91	5,603.28	0.00
6706 - Insurance (GL & WC/Comp)	160,000.00	158,408.52	150,000.00	182,798.33	89,743.21	158,851.72	101,655.38
6707 - Legal	25,000.00	14,665.50	25,000.00	12,603.50	13,992.50	13,106.50	25,755.00
6708 - Meals	12,000.00	7,075.52	10,000.00	21,154.88	12,332.66	6,793.90	9,360.78
6709 - Office Expenses	100,000.00	91,266.78	100,000.00	113,793.99	95,538.47	82,914.31	72,476.49
6709.5 - District Uniforms	30,000.00	10,849.93	50,000.00	44,193.26	21,117.86	22,031.50	33,570.00
6710 - Office Equipment	5,000.00	0.00	10,000.00	5,908.59	4,556.74	5,119.90	4,549.37
6711 - Planning/Professional Services	80,000.00	3,691.26	80,000.00	34,295.41	28,569.67	38,346.71	26,111.74
6712 - Public Education	5,000.00	846.26	5,000.00	457.08	4,188.08	1,691.81	6,109.74
6713 - Treasurer Fees	366,880.59	309,037.24	311,000.00	299,645.79	125,316.02	119,993.77	111,241.39
6714 - Charges - Service/Late/Bank	1,000.00	525.81	1,000.00	1,494.82	1,440.32	1,018.49	841.87
6714 (DF) - Charges - Service/Late/Bank				0.00		1,122.55	
70800 - PRINCIPLE RETIREMENT							0.00
7086 - Lease Purchase - Principle	891,575.00	639,784.23	1,641,000.00	320,080.08	237,233.21	251,584.86	0.00
7086 - Lease Purchase - Interest	101,916.00	131,930.40	132,000.00	44,077.55	26,924.42	12,572.77	0.00
7087 - Lease Purchase - Fees							0.00
80000 - OTHER INCOME							
3604 - Mtn. Village - IGA Agreement		0.00		0.00		(12,707.93)	(17,591.61)
3504 - Miscellaneous Revenue		(7,022.17)		(5,298.12)	(21,085.65)	(42,670.33)	(832.65)
3504 - Donations / Gifts		0.00		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)	(7,000.00)
3320 - Event Revenue		(4,960.00)		(8,730.00)	(17,136.52)	(28,582.00)	(29,150.00)
90000 - OTHER EXPENSES/PROGRAMS							
9000 - Transfer to Pension Fund	121,688.00	0.00	121,688.00	121,688.00	121,688.00	121,688.00	139,701.00
9001 - Volunteer Retention/Recruitment Program	50,000.00	4,680.00	50,000.00	46,810.00	31,500.00	53,950.00	76,850.00
6355 - Event Expense		2,034.00	2,746.00	2,621.37	0.00	1,932.80	2,135.48
3410 - Division of Wildlife		0.00		0.00	0.00	0.00	0.00
8011 - Community AED Maint. Funds		0.00		0.00	0.00	0.00	(1,627.02)
9011 - Community AED Maint. Expenses	4,000.00	1,681.82	6,000.00	8,835.09	5,315.24	4,743.11	4,715.02
8010 - Rental Income	(72,000.00)	(73,500.00)	(10,000.00)	(9,600.00)	(15,509.98)	(12,852.00)	(18,024.00)
9010 - Employee Rent Benefit		0.00		0.00	10,710.00	12,852.00	18,024.00
TOTAL EXPENSES	16,334,295.59	9,151,966.70	11,898,082.00	10,216,029.30	7,502,693.98	5,886,663.76	4,859,766.87
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(2,894,942.59)	2,719,552.44	0.00	2,202,003.42	(680,686.05)	(605,152.29)	48,711.23
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	(2,894,942.59)	2,719,552.44	0.00	4,278,243.42	(680,686.05)	634,847.71	48,711.23
Beginning Fund Balance 1/1/26	13,059,021.90	10,339,469.46		6,061,226.04	6,741,912.09	6,107,064.38	6,058,353.15
Plus: Income	13,439,353.00	11,871,519.14		12,418,032.72	6,822,007.93	5,281,511.47	4,908,478.10
Less: Expenses	(16,334,295.59)	(9,151,966.70)		(8,139,789.30)	(7,502,693.98)	(5,886,663.76)	(4,859,766.87)
Ending Fund Balance 12/31/26	10,164,079.31	13,059,021.90		10,339,469.46	6,061,226.04	6,741,912.09	6,107,064.38