

# SUNRIVER SERVICE DISTRICT

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## Managing Board – Meeting Agenda

1:00 p.m. Thursday, April 16, 2026

Sunriver Public Safety Building, Seator Hall Conference Room, 57475 Abbot Drive, Sunriver, OR

\* Instructions for joining the meeting remotely are on last page of this document

### Call to Order

### Pledge of Allegiance

### Roll Call

### Public Input

### Consent Agenda

1. Motion to approve:
  - a. March 19, 2026 Regular Board meeting minutes
  - b. April 2, 2026 Special Board meeting minutes
  - c. Deschutes County 911 invoice in the amount of \$22,830.63

### Old Business

2. Update: Public Safety Building Construction – Fister
3. Update: Status of SSD Reserve Study – Holliday
4. Update: SROA Rules and Regulations/Bike Patrol contracts – Fister/Rasic
5. Update: Caldera/Crosswater expansion - Shoemaker
6. Update: Nominating Committee Update and Status of Board Candidate Nominations - Fister

### New Business

7. Monthly Chief/Administrator's Reports
  - Fire Chief Boos
  - Police Chief Rasic
  - Administrator Holliday
8. Motion to approve FY 2026/27 Operating Budget (715 account) - Holliday
9. Motion to approve FY 2026/27 Reserve Budget (716 account) - Holliday
10. Motion to approve FY 2026/27 Public Safety Building Budget (717 account) – Holliday
11. Training Session: Viewing of the OGEC Updated Public Meeting Law Class — Holliday
12. Review: Required updates to SSD Policy, Section IV (Agendas & Meetings) — Holliday
13. Review and Approve: March 2026 unaudited financials – Holliday
14. Review: March 2026 SROA Board meeting - Schneider

# SUNRIVER SERVICE DISTRICT

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**Managing Board – Meeting Agenda**

**1:00 p.m. Thursday, April 16, 2026**

**Sunriver Public Safety Building, Seator Hall Conference Room, 57475 Abbot Drive, Sunriver, OR**

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## **INSTRUCTIONS TO PARTICIPATE REMOTELY**

Microsoft Teams

**Join:** <https://teams.microsoft.com/meet/21537016645166?p=8qELSnQkLLie9SaSbF>

Meeting ID: 215 370 166 451 66

Passcode: Hc9N4bC6

Individuals needing special accommodations must request such services at least 48 hours prior to the meeting.  
To request accommodations or services, call 541-585-1400 or email [ssdadmin@sunriversdor.gov](mailto:ssdadmin@sunriversdor.gov).

# SUNRIVER SERVICE DISTRICT

## MINUTES OF BOARD REGULAR MEETING

2:00 p.m. Thursday, March 19, 2026

Meeting In Person at Seator Hall Conference Room and Via Microsoft Teams

**Call to Order:** Chair Fister called the meeting to order at 2:00 PM

### **Pledge of Allegiance**

**Roll Call:** Chair Fister, Vice Chair Shoemaker, Treasurer Zook, Dir. Kelley were all present. Dir. Stephens was not present.

**SROA:** Ex Officio Randy Schneider

**SSD Staff:** Fire Chief Boos, Police Chief Rasic, Police Lt. Van Meter, Administrator Holliday, Exec. Asst. Rachel Popp

**Public input:** None

### Consent Agenda

#### 1. Motion to approve:

##### a. February 19, 2026 Regular Board meeting minutes

Vice Chair Shoemaker moved to adopt the consent agenda; seconded by Dir, Kelley. The motion passed unanimously.

### Old Business

#### 2. Public Safety Building

##### a. Construction Update

Chair Fister provided a construction update, noting it is substantially complete with only a small list of remaining items. He highlighted a few larger items, including grinding work on the hose room floor and an update to the exhaust system sensor. He clarified the final payment to Kirby Nagelhout Construction Company (KNCC) is \$167,444.52, correcting the amount listed on the agenda. This payment represents the release of remaining retainage and will close out the project, with only minor warranty work remaining. KNCC reported the Guaranteed Maximum Price (GMP) scope of work is now 100% complete.

Chief Boos reported there was still some work with the decontamination floor and the dry well. He is evaluating options and obtaining cost estimates. Chief Boos is meeting with past SSD Board member John Ralston soon to review the scope and develop a path forward, building on preparatory work already completed. Funding for these fixes is available in the current fiscal year's budget, with additional provisions included in next year's budget to accommodate any potential carryover.

##### b. Motion to approve January 2026 funding requests in the total amount of \$173,184.52

- i. KNCC invoice in the amount of \$167,444.52
- ii. Nelson Capitol invoice in the amount of \$5,740.00

Vice Chair Shoemaker moved to approve the KNCC invoice in the amount of \$167,744.52; seconded by Treasurer Zook. The motion passed unanimously.

The Nelson Capitol invoice is a total of the last few months of work.

Treasurer Zook moved to approved Nelson Capitol invoice in the amount of \$5,740.00; seconded by Dir. Kelley. The motion passed unanimously.

**3. Update: Status of SSD Reserve Study**

Administrator Holliday indicated she will proceed based on the estimated costs. She plans to schedule a meeting with the reservist to restart the project and aims for a timely completion.

**4. Update: SROA Rules and Regulations/Bike Patrol contracts**

Chief Rasic reported he, Chair Fister, and Lieutenant Van Meter met with SROA leadership for an in-depth discussion on the service contract, which reinforced positions previously discussed with SROA General Manager James Lewis. Despite presenting options to reduce the immediate financial impact on SROA, no progress was made. Lewis indicated the matter would be revisited at the upcoming SROA board meeting. Chief Rasic stated if no progress is made by April 1, he intends to cease HOA enforcement. To date, the police department has maintained the status quo. He reiterated the department's focus will always remain on community safety and responding to all public safety calls. However, no action will be taken on rules violations. Officers will contact the reporting party but will not engage with the alleged violator, instead directing residents to SROA for resolution.

Chair Fister summarized both parties are currently operating without an active contract, though prior agreements had covered rules enforcement and bike patrol separately. He noted SROA requested a return to the previous bike patrol-only contract; however, after consultation with legal counsel, the District was advised to proceed with the proposed comprehensive contract that combines rules enforcement and bike patrol services. Legal also recommended updating and improving contract language rather than reverting to the older agreement. While the District is open to adjusting service levels or terms, any changes would be considered within the framework of the proposed contract rather than returning to the prior version.

Administrator Holliday added the second contract payment was due in January, and the District has continued providing services through January, February, and March without receiving payment.

Chair Fister added a small portion of the bike patrol contract payment covering May and June may need to be refunded to SROA if an agreement is not reached.

Chair Fister noted the District remains open to a proposal from SROA but emphasized rising service costs have outpaced contract payment increases, making it financially unsustainable to continue operating at a loss, particularly considering the District's projected budget deficit.

**5. Update: Caldera/Crosswater expansion**

Vice Chair Shoemaker reported he and Administrator Holliday met with retained counsel, who is preparing a forthcoming memo with recommendations, particularly addressing the split district rate issue. In the meantime, Vice Chair Shoemaker has developed a preliminary report outlining his research, including relevant statutes and timelines, for review by Caldera and potentially Crosswater. He plans to incorporate counsel's guidance into the report and then schedule a meeting with Caldera leadership to discuss next steps.

**6. VOTE: Motion to approve Resolution 2026-002, approving adoption of PERS Sick Leave Program for Tier 1 and Tier 2 Employees**

Administrator Holliday reported that as payroll, accounting, and HR functions were transitioned internally a few years ago, certain issues have been identified. Specifically, missing documentation was

found regarding Tier 1 and Tier 2 PERS employees' ability to apply accrued sick leave toward their final average salary. The proposed resolution formalizes this documentation, with no additional fiscal impact to the District.

Dir. Kelley moved to approved Resolution 2026-002, approving adoption of PERS Sick Leave Program for Tier 1 and Tier 2 Employees; seconded by Treasurer Zook. The motion passed unanimously.

**7. Review: FY27 Draft Budgets for Funds 715, 716, and 717**

The Board reviewed and discussed the FY27 draft budgets for Funds 715, 716, and 717, however, no formal decisions or approvals were made at this time. It was agreed a secondary board meeting will be held on April 2, 2026, to allow for a more in-depth review, further discussion, and finalization of the budgets.

**New Business**

**8. Monthly Chief/Administrator's Reports**

Police Chief Rasic reviewed the Sunriver Police Department February Activity Report with the Board, which included updates on calls for service as well as administrative and operational activities. Refer to page 30 of the 3.19.26 Board meeting packet for the full report, or [click here](#).

Fire Chief Boos reviewed the Sunriver Fire Department February Activity Report with the Board, which included updates on calls for service as well as administrative and operational activities. Refer to page 36 of the 3.19.26 Board meeting packet for the full report, or [click here](#).

Administrator Holliday reviewed the monthly administrative report with the Board, including updates on financial activities, human resources, and operations. Refer to page 38 of the 3.19.26 Board meeting packet for the full report, or [click here](#).

**9. Update: SSD Board Chair/SROA Board President quarterly meeting**

The SSD Board Chair/SROA Board President quarterly meeting was addressed as part of the SROA Rules and Regulations/Bike Patrol contracts contract discussion.

**10. Update: Nominating Committee Update and Status of Board Candidate Nominations**

Chair Fister reported the Nominating Committee did not meet due to a scheduling conflict but continues work on the handbook. Recruitment efforts are underway, including outreach and social media postings, with applications due April 15. He noted two board member positions are up for reappointment.

**11. Review and approve November 2025 unaudited financials**

**Fund 715**

Administrator Holliday reported the 715 fund is currently below budget year-to-date at approximately 60%, compared to the expected 67% based on the annual calendar.

The Police Department salaries are currently at approximately 67% of the year-to-date budget. While certain areas, such as uniforms and vehicle repair and maintenance, are slightly over budget due to variability. However, overall materials and services are under budget, providing sufficient capacity to absorb those costs.

The Fire Department personnel budget is slightly below budget overall. Overtime has decreased, with regular overtime at 50% of budget and reimbursable conflagration overtime at 18%, keeping total overtime well under budget. Most materials and services are also below budget, with only a few areas approaching or slightly exceeding projections, such as vehicle repair and maintenance and a special supplies line item.

No movement in Bike Patrol account.

Administrator Holliday noted the administrator position line item is slightly higher due to a vacation hour accrual payout, but overall administrative salaries and benefits remain below budget. Year-to-date expenses for membership dues and education appear higher, reflecting one-time costs for multiple training and membership renewals, with limited additional education or training anticipated for the rest of the year. Administrative materials and services are overall under budget.

#### **Fund 716**

Administrator Holliday reported all items are on budget or slightly below. Chief Rasic confirmed the majority of capital items have been received and installed, with any remaining payments likely just delayed in the financials.

#### **Fund 717**

Administrator Holliday reported approximately \$300,000 remains in the construction budget. After accounting for the recently approved \$167,000 payment to Kirby, there should be sufficient funds to complete some projects this fiscal year; if not, the project will be carried forward. Administrator Holliday requested \$5,000 be allocated for a plaque honoring Doug Seator's, as well as for chairs and trashcans at the front of the facility. Chair Fister requested to review the pricing of all prior and a design review would be required.

Vice Chair Shoemaker moved to approve the February 2026 unaudited financials; Treasurer Zook seconded. The motion passed unanimously.

### **12. Review: February 2026 SROA Board meeting**

Ex Officio Schneider reviewed the SROA February Board Meeting, which included topics such as the proposed property transfer fee, staffing updates, concerns regarding the fuel tank, and the member pool hours and staffing.

### **Other Business**

#### **1. Resolution 2026-003 proposes reappointing Civil Service Commissioner Carolyn Barr**

Chief Boos explained that the Fire Department Civil Service Commission operates independently of the SSD board, primarily certifying promotional and entry-level firefighter exams and providing a venue for employees to appeal disciplinary actions under the collective bargaining agreement. Carolyn Barr has agreed to be reappointed for another term, while Ron Angel plans to step down, leaving two vacancies on the commission.

Chair Fister added the SSD board appoints Civil Service members, who operate independently and can challenge board or departmental decisions. Resolution 2026-003 proposes reappointing Carolyn Barr to maintain a quorum, with plans to recruit additional members.

Treasurer Zook moved to approve Resolution 2026-003 proposes reappointing Civil Service Commissioner Carolyn Barr; seconded by Dir. Kelley. The motion passed unanimously.

Vice Chair Shoemaker moved to adjourn; seconded Treasurer Zook. The motion passed unanimously. Meeting adjourned at 3:49 p.m.

Submitted by Rachel Popp

DRAFT

# SUNRIVER SERVICE DISTRICT

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## MINUTES OF BOARD SPECIAL MEETING

1:00 p.m. Thursday, April 2, 2026

Meeting In Person at Seator Hall Conference Room and Via Microsoft Teams

**Call to Order:** Chair Fister called the meeting to order at 1:00 PM

### **Pledge of Allegiance**

**Roll Call:** Chair Fister, Vice Chair Shoemaker, Treasurer Zook, Dir. Kelley were present. Dir. Stephens was not present.

**SROA:** Ex Officio Randy Schneider

**SSD Staff:** Fire Chief Boos, Fire Deputy Chief Bjorvik, Police Chief Rasic, Administrator Holliday, Exec. Asst. Popp

### **Public input:**

Sunriver resident Debbie Baker expressed concerns regarding the district's long-term financial solvency, especially through the end of the current levy period. She noted that while property tax revenue for Fund 715 remains consistent on average, overall revenue has declined. In addition, the FY 27 budget is trending 18% higher than the prior year. Baker recommended researching the district's health insurance model, noting that costs appear high.

She highlighted concerns about the lack of contributions to reserves and recommended increasing reserve funding. She also suggested developing a formal reserve strategy and conducting a reserve study. Baker also noted there is currently no amount listed for the disposition of income from fixed assets and recommended that one be developed. She also expressed concerns about declining ending working capital.

She also voiced concerns about the projected ending working capital balance in the 717 account.

Baker raised concerns about the SROA/Police contract, emphasizing expectations for responsiveness.

### **Business**

#### **1. Funds 715, 716, 717 budget review and approval**

The Board conducted a comprehensive review and discussion of all funds in preparation for approval to send to the Deschutes County Budget Committee. Administrator Holliday was tasked with several follow-up items to support the Board's financial review and fund approval, which include verifying assessed county property valuation information, researching alternative health insurance models to evaluate cost efficiency, and exploring potential district investment opportunities. Additionally, Administrator Holliday will verify projected increases in PERS costs, as well as identify and estimate any potential revenue from the sale of police and fire vehicles for the fixed income asset disposition.

The Board also discussed several recommendations for further evaluation, including assessing the district's long-term financial solvency through the end of the current levy period, as well as potentially implementing the formal reserve funding study and strategy. The reserve study is currently in draft form, and Administrator Holliday hopes to have the final copy for the June board meeting. Additional considerations include separating out the fire reserve program in the budget,

much like police did with bike patrol. In addition, reviewing whether to separate Administrative materials and services (M&S) costs from Public Safety Building M&S costs in the budget.

At this time, the Board has not made any final decisions and agrees to finalize all fund budgets at the April 16 Board meeting.

Treasurer Zook moved to adjourn; seconded Vice Chair Shoemaker. The motion passed unanimously.

Meeting adjourned at 2:07 p.m.

Submitted by Rachel Popp

DRAFT



Deschutes County 911 Service District

20355 Poe Sholes Dr Ste 300  
Bend, Oregon 97703-7399  
(541) 388-0185 Fax(541)382-5767

General Billing

Invoice

Customer Copy

CUSTOMER	INVOICE DATE	INVOICE NUMBER	AMOUNT PAID	DUE DATE	INVOICE TOTAL DUE
SUNRIVER POLICE DEPARTMENT	03/31/2026	5326	\$0.00	04/30/2026	\$22,830.63

DESCRIPTION	QUANTITY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
911 - DATA NETWORK REIMBURSEMENT	1.00	\$4971.120000	EACH	\$4,971.12	\$0.00	\$0.00	\$4,971.12
911 - POLICE-FIRE RMS USER FEES	1.00	\$17859.510000	EACH	\$17,859.51	\$0.00	\$0.00	\$17,859.51
<b>Invoice Total:</b>							<b>\$22,830.63</b>

Annual CAD / RMS Data Network Charges for the period of: July 1, 2025 - June 30, 2026

✂ DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT ✂



Deschutes County 911 Service District

20355 Poe Sholes Dr Ste 300  
Bend, Oregon 97703-7399  
(541) 388-0185 Fax(541)382-5767

General Billing

Remit Portion

Invoice Date	03/31/2026
Invoice Number	5326
Customer Number	6079
Amount Paid	
Due Date	04/30/2026
Invoice Total Due	\$22,830.63

SUNRIVER POLICE DEPARTMENT  
P O BOX 4788  
SUNRIVER, OR 97707-1788

Write Invoice Number on your check  
Make checks payable to: Deschutes County 911.  
Remit to: PO Box 6005 Bend, OR 97708-6005

# Sunriver Police Department

*FY 25/26 Billing (July 1, 2025-June 30, 2026)*

<b>7057550 / 339015 Data Network Reimbursement</b>		
11	Vehicle Modem Main. & Sup. (Airvantage) @ \$30.00 ea	\$330.00
2	iPad / iPhone Main. (CrewForce) @ \$138.49 ea	\$276.98
9	Netmotion @ \$120.00 ea	\$1,080.00
2	Meraki iPad MDM \$32.00 ea	\$64.00
	Tyler CAD Mobile \$292.74 ea	\$3,220.14
<b>7057550 / 342034 RMS User Fees</b>		
	RMS Support / NWS Maintenance	\$17,859.51
<b>Total Amount Due</b>		<b>\$22,830.63</b>

*For questions, contact Emily van Siereveld at 541-322-6116*

# Sunriver Public Safety Building



2025 Reserve Study Prepared for:

Sunriver Service District  
57455 Abbot Drive  
Sunriver, Oregon 97707

OR24-018  
Level I RS - Draft  
12/12/2024

**CERTA**<sup>™</sup>  
building solutions

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## Property Descriptions

Association Information:		Reserve Study Preparer:
Sunriver Service District - Public Safety Building		Certa Building Solutions
Ms. Mindy Holliday		Justin Barnhart CAI-RS. 240
57455 Abbot Drive		1510 SE 44th Avenue
Sunriver, Oregon 97707		Portland, OR 97215
Deschutes County		503.320.4719
<a href="mailto:mholliday@sunriversd.org">mholliday@sunriversd.org</a>		<a href="mailto:jbarnhart@certasolutions.com">jbarnhart@certasolutions.com</a>

## Reserve Study Methodology

Certa Building Solutions was retained to provide Reserve Study Services in pursuant of **ORS100.175**. The purpose of this Reserve Study is provide an analysis of probable repairs, replacement, or major maintenance of those components which are commonly owned or maintained by the Association as outlined by the Association's Governing Documents. Typically, a study such as this, excludes maintenance or replacement of components which have a service life less than 3 years or greater than 30 years.

This Reserve Study's intended use is to establish a baseline for which the Association funds their Reserve Account. This baseline is determined by evaluating the Association's maintenance and replacement costs over a 30-year period based on average life-cycles and average industry costs and determining the appropriate contributions. Reserve Contributions are intended to be consistent and incremental in nature, to prevent unnecessary fluctuations in recommended Reserve Contributions.

This Reserve Study was developed based on a visual review of the subject site, buildings, and amenities by the Reserve Provider. No invasive or exploratory openings or performance testing was performed. We rely entirely on the client and their representative to express historical or ongoing performance concerns. This document was created with the intent of establishing reasonable budgets for the future replacement or significant maintenance of commonly owned assets over a 30 year period. The timelines and schedules are conceptual in nature. This report should not be misconstrued as a building envelope assessment or repair scope.

The purpose of the visual review is to establish the basis for the "Component Life and Cost Analysis", which is the mechanisms used to develop the 30-year study. The "Component Life and Cost Analysis" will contain a list of the components or systems organized into logical groups by the Reserve Provider. Each component will have an established rating (Good, Fair, Poor), an estimated service date (assumed date of installation), an EUL (Estimated Useful Life), RUL (Remaining Useful Life), and projected replacement year. For those component which fall into the "Reserve Study Schedule" an associated quantity and/or value is provided.

The "Reserve Study Schedule" is a product of all the info contained in the "Reserve Study Schedule". The Replacement Schedule illustrates the replacement time-line on a yearly basis. Use the Replacement Schedule as a tool when planning major rehabilitation or renewal projects, as it shows the replacement of systems which are interconnected or that would logically be replaced in the same year.

Pre-Study Statistics		Association Description	
Fiscal Year End Date	December 31	Last Reserve Study Performed	2024
Fiscal Year Start Date	January 1	Date of Physical Analysis	10/18/2024
Current Annual Reserve Allocation	\$345,000	Number of Residential Units:	NA
Current Monthly Reserve Allocation	\$28,750.00	Number of Buildings:	1
Starting Reserve Account Balance	\$2,849,658	Year Constructed:	2024
Financial Information Provided	11/13/2012		
Type of Study Performed This Year	Level I		

## 2025 Executive Summary & Reserve Study Recommendations

The Cash-flow Method was used in determining the Minimum Reserve Contribution recommended in this report. Our recommendation is reflected below as an "Annual Contribution" by the Association and as a "Monthly Contribution" by the Association. Assessments to contributing parties shall be determined by the Association and their agents in accordance with their governing documents based on share or percentage of the recommendations below.

Recommended Minimum Annual Reserve Contribution	\$741,750
Recommended Minimum Monthly Reserve Contribution	\$61,812.50
Estimated Reserve Contributions over 30 Years	\$49,281,015
Estimated Expenditures over 30 years	\$52,856,379
Estimated Interest Earned on Reserve Account	5.20%
Applied Inflation	5.00%

## 5-Year Funding Projections

Fiscal Year	Starting Reserve Balance	Recommended Reserve Contributions	Recommended Monthly Reserve Contributions	Annual Reserve Expenses	Starting Funding Percentage	Projected Year End Balance
2025	\$2,849,658	\$741,750.00	\$61,812.50	\$465,790.53	48%	\$3,288,149.11
2026	\$3,288,149	\$778,837.50	\$64,903.13	\$768,616.34	52%	\$3,469,885.53
2027	\$3,469,886	\$817,779.38	\$68,148.28	\$327,561.97	51%	\$4,166,028.29
2028	\$4,166,028	\$858,668.34	\$71,555.70	\$688,031.46	54%	\$4,562,171.76
2029	\$4,562,172	\$901,601.76	\$75,133.48	\$835,195.53	54%	\$4,869,264.05

## Reserve Study Clarifications

The Association is currently funded at approximately 45.7%, placing them in a good funding position at the beginning of the reserve term. However, without significant increases to funding contributions, its current funding path will have a negative balance in 2031 which will continue to run a deficit for the remainder of the 30- year term.

The Subject building was originally constructed in early 2000. However, a full renovation/restoration with an addition was underway and nearing completion at the time of the last property visit as listed above. In general, all the buildings major systems have been replaced or received major overhaul to accommodate the new improvements. As such, building envelope components have all been listed with an installation year of 2024. Many of the systems have robust assemblies that are anticipated to perform throughout the reserve term. Component specific details are listed in the subsequent Component Life & Cost Analysis.

## 30-Year Funding Analysis

#	FISCAL YEAR	IDEAL YEAR START RESERVE BALANCE	YEAR START RESERVE BALANCE	YEAR START FUNDING %	RECOMMENDED ANNUAL REVENUE	VARIANCE IN REVENUE OVER PREVIOUS YEAR	TOTAL RESERVE LIABILITES	YEAR END RESERVE BALANCE	YEAR END FUNDING %	FUNDING VARIANCE
1	2025	\$5,905,797	\$2,849,658	48%	\$741,750	115%	\$465,791	\$3,288,149	52%	4%
2	2026	\$6,352,410	\$3,288,149	52%	\$778,838	5.00%	\$768,616	\$3,469,886	51%	-1%
3	2027	\$6,776,537	\$3,469,886	51%	\$817,779	5.00%	\$327,562	\$4,166,028	54%	3%
4	2028	\$7,730,656	\$4,166,028	54%	\$858,668	5.00%	\$688,031	\$4,562,172	54%	0%
5	2029	\$8,399,944	\$4,562,172	54%	\$901,602	5.00%	\$835,196	\$4,869,264	54%	0%
6	2030	\$9,000,539	\$4,869,264	54%	\$946,682	5.00%	\$752,635	\$5,326,603	55%	0%
7	2031	\$9,770,730	\$5,326,603	55%	\$994,016	5.00%	\$1,964,522	\$4,582,614	49%	-6%
8	2032	\$9,362,471	\$4,582,614	49%	\$1,043,717	5.00%	\$246,366	\$5,659,723	52%	3%
9	2033	\$10,796,161	\$5,659,723	52%	\$1,095,903	5.00%	\$1,390,285	\$5,644,339	68%	16%
10	2034	\$8,252,330	\$5,644,339	68%	\$1,150,698	5.00%	\$6,079,730	\$752,502	11%	-57%
11	2035	\$6,683,045	\$752,502	11%	\$1,208,233	5.00%	\$393,425	\$1,648,810	21%	9%
12	2036	\$8,021,324	\$1,648,810	21%	\$1,268,644	5.00%	\$1,084,333	\$1,928,444	22%	2%
13	2037	\$8,662,809	\$1,928,444	22%	\$1,332,076	5.00%	\$885,142	\$2,498,898	26%	4%
14	2038	\$9,614,467	\$2,498,898	26%	\$1,398,680	5.00%	\$1,234,675	\$2,801,374	27%	1%
15	2039	\$10,315,827	\$2,801,374	27%	\$1,468,614	5.00%	\$1,303,201	\$3,121,061	28%	1%
16	2040	\$11,059,586	\$3,121,061	28%	\$1,542,045	5.00%	\$665,836	\$4,205,128	33%	5%
17	2041	\$12,589,582	\$4,205,128	33%	\$1,619,147	5.00%	\$189,175	\$5,928,125	40%	7%
18	2042	\$14,780,379	\$5,928,125	40%	\$1,700,105	5.00%	\$1,282,314	\$6,675,904	42%	2%
19	2043	\$16,020,918	\$6,675,904	42%	\$1,785,110	5.00%	\$670,749	\$8,195,359	45%	4%
20	2044	\$18,053,855	\$8,195,359	45%	\$1,874,365	5.00%	\$3,939,047	\$6,449,472	38%	-7%
21	2045	\$16,857,912	\$6,449,472	38%	\$1,968,084	5.00%	\$493,513	\$8,336,092	43%	5%
22	2046	\$19,321,851	\$8,336,092	43%	\$2,066,488	5.00%	\$5,039,941	\$5,641,497	33%	-10%
23	2047	\$17,242,200	\$5,641,497	33%	\$2,169,812	5.00%	\$627,179	\$7,557,705	38%	5%

## 30-Year Funding Analysis

#	FISCAL YEAR	IDEAL YEAR START RESERVE BALANCE	YEAR START RESERVE BALANCE	YEAR START FUNDING %	RECOMMENDED ANNUAL REVENUE	VARIANCE IN REVENUE OVER PREVIOUS YEAR	TOTAL RESERVE LIABILITES	YEAR END RESERVE BALANCE	YEAR END FUNDING %	FUNDING VARIANCE
24	2048	\$19,804,276	\$7,557,705	38%	\$2,278,303	5.00%	\$1,891,694	\$8,357,418	39%	1%
25	2049	\$21,279,319	\$8,357,418	39%	\$2,392,218	5.00%	\$5,065,670	\$5,979,531	30%	-9%
26	2050	\$19,624,581	\$5,979,531	30%	\$2,511,829	5.00%	\$1,559,728	\$7,292,077	34%	3%
27	2051	\$21,698,358	\$7,292,077	34%	\$2,637,420	5.00%	\$1,237,895	\$9,143,565	38%	4%
28	2052	\$24,350,262	\$9,143,565	38%	\$2,769,291	5.00%	\$509,233	\$11,996,611	43%	5%
29	2053	\$28,043,194	\$11,996,611	43%	\$2,907,756	5.00%	\$1,789,403	\$13,796,943	45%	2%
30	2054	\$30,720,310	\$13,796,943	45%	\$3,053,144	5.00%	\$9,475,493	\$7,758,072	30%	-15%

## Statement of Reserve Funding Status

Currently, the reserve account is funded at approximately 48.3%, which based on the projected maintenance needs of the Association, places them in the Good category. Based on an analysis of the Association's cashflow over the next 30-years, Certa recommends that the Association target a funding percentage above 40% and maintain a minimum balance of \$150,000 (adjusted for inflation) to cover the cost of unforeseen repairs or cost overruns.

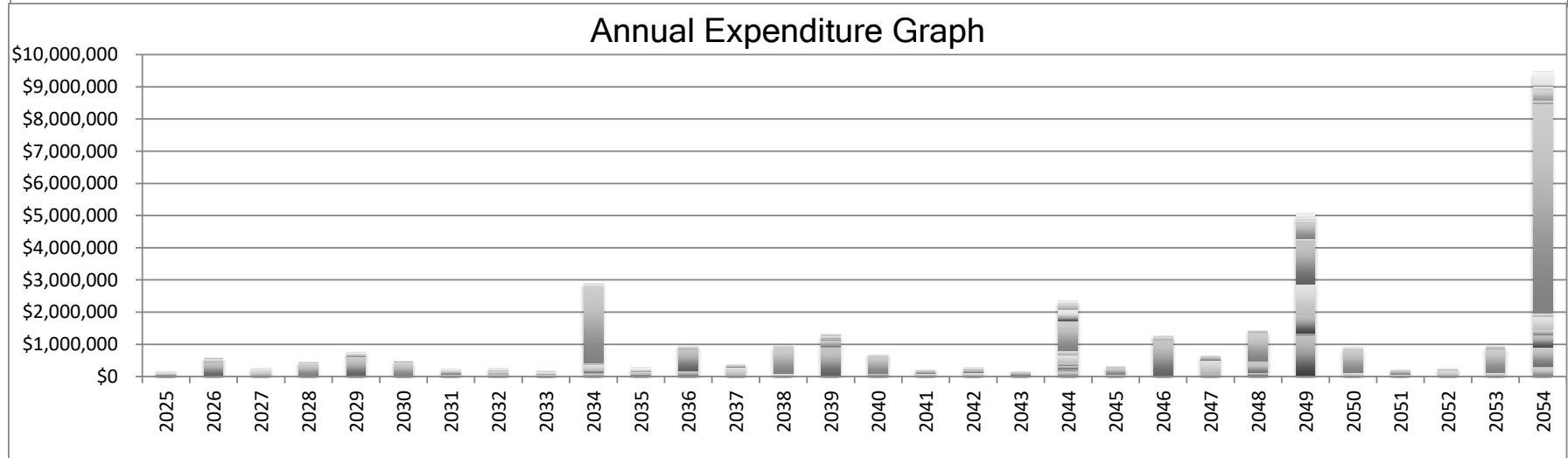
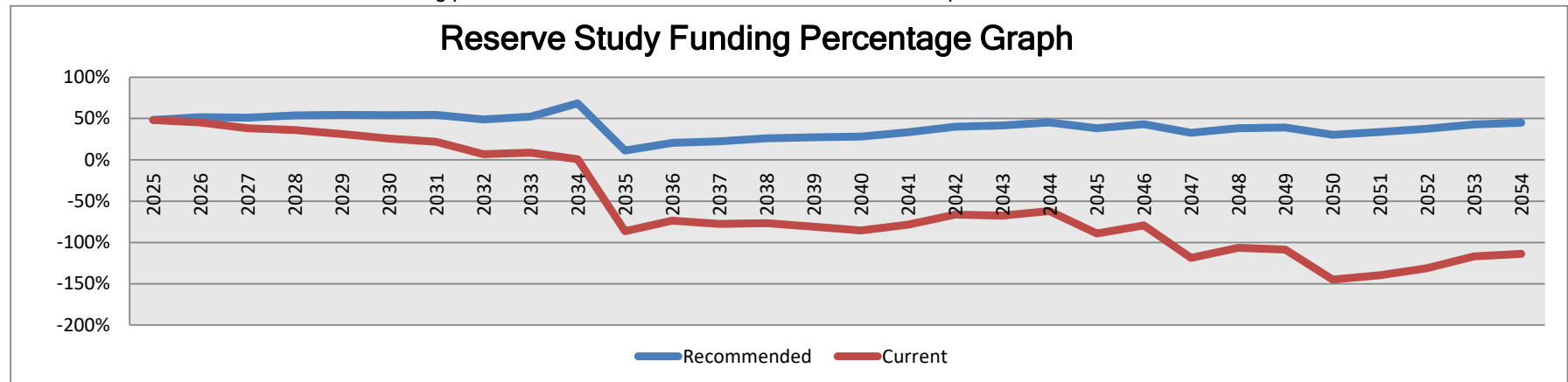
Certa recommends the Association establish an Annual Reserve Contribution of \$741,750 for the 2025 fiscal year. This is a substantial increase from the previous year. Assuming the Association continues to increase their reserve contributions by 5.00% annually to keep pace with inflation, we anticipate the association will gradually improve their financial position and have available capital to perform broad repairs to building envelope components outlined in this reserve study.

Over the course of 30-years, the Association is projected to spend \$52,856,379 on renewal projects. Over the same period of time, the Association will contribute \$49,281,015. During this period, the lowest ending reserve account balance of \$752,502 will occur in 2034. The highest reserve balance will occur in year 2054, with a starting balance of \$13,796,943. The Association will have ample time to reflect on their reserve contributions and adjust them as they see fit.

The four highest projected expenditure years are; 2046, with total liabilities of \$5,039,941; 2049, with total liabilities of \$5,065,670; 2034, with total liabilities of \$6,079,730; and 2054, with total liabilities of \$9,475,493. Details regarding the components included in each of these years are presented the subsequent schedule.

## Definition of Funding Levels

<b>Ideal:</b>	Indicates the reserve account is equal to, or exceeds, the amount of money needed to maintain the development. A 100% or more funding status does not necessarily indicate halting reserve contributions. 100% funding indicates that funding of the reserve account is consistent with the depreciation of the sum of all existing common elements.
<b>Good:</b>	Indicates reserve contributions out-pace expenditures while maintaining an adequate minimum reserve balance as a contingency. Efforts should be taken to maintain this level of status of the reserve account.
<b>Fair:</b>	Indicates the reserve account is underfunded. Special assessments can usually be avoided by increasing reserve contributions.
<b>Poor</b>	Indicates the association is at risk for special assessment to avoid deferred maintenance, which may jeopardize the property value and building performance. Immediate action should be taken to improve the reserve account balance.



# Component Life & Cost Analysis

Commonly Owned Component	Component Description and Comments	Component Condition	Installation Date (Year)	Expected Useful Life (Years)	Remaining Useful Life (Years)	Estimated Replacement Date	Included in Reserve Schedule?	Effective Age	Component Quantity	Units	Unit Cost	Replacement Value in Current Year
<b>100 - Building Cladding Components - Masonry</b>												
Split Face Masonry	This component is anticipated to have a long service life.	Good	2021	50	46	2071	NO	4	4164	SF	\$0.00	<b>\$0</b>
Stone Cladding or Veneer	This component is anticipated to have a long service life.	Good	2015	45	35	2060	NO	10	660	SF	\$0.00	<b>\$0</b>
<b>110 - Building Cladding Components - Lap, Panel, etc.</b>												
Wood Siding - Shou Sugi Ban	This component is anticipated to have a long service life.	Good	2024	40	39	2064	NO	1	4378	SF	\$0.00	<b>\$0</b>
Wood Siding - Shou Sugi Ban	Allowance for periodic application of oil as a maintenance item.	Good	2024	10	9	2034	YES	1	4378	SF 50%	\$30.00	<b>\$65,670</b>
Board and Batten Siding	The siding is installed over a rainscreen system and is anticipated to have a long service life.	Good	2024	25	24	2049	YES	1	4091	SF	\$0.00	<b>\$0</b>
Board and Batten Siding - Maintenance	Allowance for as needed repair and maintenance. This work should coincide with exterior paint cycles.	n/a	2024	8	7	2032	YES	1	1	Allowance	\$5,500.00	<b>\$5,500</b>
<b>120 - Building Cladding Components - Sealants and Finishes</b>												
Caulking and Joint Sealant			2024	25	24	2049	YES	1			\$0.00	<b>\$0</b>
Masonry Waterproofing	Allowance to apply liquid waterproofing sealant to adhered masonry veneer. This work should occur every other painting cycle.	Good	2024	16	15	2040	YES	1	660	SF	\$5.00	<b>\$3,300</b>
Exterior Paint	Allowance to apply paint to split face masonry facades and board and batten siding. This component funds for as needed sealant joint repair or replacement.	Good	2024	8	7	2032	YES	1	8255	SF	\$3.85	<b>\$31,782</b>
<b>130 - Building Cladding Components - Roofing</b>												
Composition Roofing	Allowance to replace asphalt shingles.	Good	2024	25	24	2049	YES	1	24500	SF	\$16.00	<b>\$392,000</b>
TPO Membrane roofing	Allowance for replacement.	Good	2024	20	19	2044	YES	1	1175	SF	\$17.00	<b>\$19,975</b>
Rain Gutters and Downspouts	Allowance for replacement. This work should occur in conjunction with roof replacement activities.	Good	2024	25	24	2049	YES	1	535	LF	\$15.75	<b>\$8,426</b>
<b>150 - Exterior Openings</b>												
Louvers, Vents and Screens	These components are anticipated to have a long service life.	Good	2024	50	49	2074	NO	1			\$0.00	<b>\$0</b>
Metal Doors and Frames	These components are anticipated to have a long service life.	Good	2024	45	44	2069	NO	1	14	EA	\$0.00	<b>\$0</b>
Metal Doors and Frames - With Full Height Glazing.	These components are anticipated to have a long service life.	Good	2024	45	44	2069	NO	1	5	EA	\$0.00	<b>\$0</b>
Vinyl Windows	This component is anticipated to have a long service life.	Good	2024	45	44	2069	NO	1	37	EA	\$0.00	<b>\$0</b>
<b>170 - Interior Finishes</b>												
Sealed/Polished Concrete Floors - Clean and Seal	Allowance to clean and seal polished concrete floors as needed. This component funds for coating of the most trafficked areas.	Good	2024	10	9	2034	YES	1	1600	SF	\$2.25	<b>\$3,600</b>
Wood Look Strip Vinyl	Allowance to replace wood look strip vinyl flooring at Bunk entry areas.	Good	2024	15	14	2039	YES	1	270	SF	\$4.00	<b>\$1,080</b>
Low-Pile Carpet Tile	Funding to replace bunk room flooring.	Good	2024	10	9	2034	YES	1	7	EA	\$950.00	<b>\$6,650</b>
Interior Paint	Funding to re-apply paint finishes.	Good	2024	10	9	2034	YES	1			\$0.00	<b>\$0</b>
Rubberized Flooring	Funding to replace workout room flooring.	Average	2023	18	16	2041	YES	2	1133	SF	\$6.00	<b>\$6,798</b>
<b>180 - Security and Access</b>												
Electronic Surveillance	Allowance for full replacement of CCTV surveillance system.	Good	2024	12	11	2036	YES	1	1	Allowance	\$51,579.04	<b>\$51,579</b>
Fire Detection Systems and Alarms	Allowance for replacement of fire alarm peripherals.	Good	2024	30	29	2054	YES	1	1	Allowance	\$105,000.00	<b>\$105,000</b>
Fire Alarm Panels	Allowance for replacement of fire alarm control panel.	Good	2024	20	19	2044	YES	1	1	Allowance	\$37,500.00	<b>\$37,500</b>
Gate Openers	Allowance to replace Tilt-A-Way gate opening mechanism	Good	2024	15	14	2039	YES	1	1		\$9,500.00	<b>\$9,500</b>
Electronic Entry Access Systems	Allowance for full replacement of automated entry systems. This work should align with surveillance system replacements.	Good	2024	12	11	2036	YES	1	1	Allowance	\$48,419.52	<b>\$48,420</b>
Vehicle Entrance/Exit Gates	Allowance to replace Tilt-A-Way gate and Systems.	Good	2024	30	29	2054	YES	1	1	EA	\$28,500.00	<b>\$28,500</b>
Overhead Doors - Fire Garage (North)	Allowance to replace overhead doors providing access to fire department garage. This component includes funding for replacement of garage door opening mechanisms.	Average	2010	25	10	2035	YES	15	4	EA	\$5,139.00	<b>\$20,556</b>

## Component Life & Cost Analysis

Commonly Owned Component	Component Description and Comments	Component Condition	Installation Date (Year)	Expected Useful Life (Years)	Remaining Useful Life (Years)	Estimated Replacement Date	Included in Reserve Schedule?	Effective Age	Component Quantity	Units	Unit Cost	Replacement Value in Current Year
Overhead Doors - Fire Garage (South)	Allowance to replace overhead doors providing access to fire department garage. This component includes funding for replacement of garage door opening mechanisms.	Good	2024	25	24	2049	YES	1	4	EA	\$5,139.00	<b>\$20,556</b>
<b>190 - Fixtures and Equipment Storage</b>												
Toilet Fixture	Funding for replacement.	Good	2024	25	24	2049	YES	1	20	EA	\$120.00	<b>\$2,400</b>
Stainless Steel Case Work	Funding for replacement for staninless case work in the Fire and Police areas.	Good	2024	30	29	2054	YES	1	1	Allowance	\$94,572.80	<b>\$94,573</b>
Police Lockers	Allowance for replacement of evidence and locker room lockers	Good	2024	25	24	2049	YES	1	1	Bid	\$140,991.20	<b>\$140,991</b>
Evidence Storage	Funding for replacement.	Good	2024	25	24	2049	YES	1	1	Bid	\$37,819.00	<b>\$37,819</b>
Armory Lockers	Allowance for replacement of armory lockers.	Good	2024	1	0	2025	YES	1	1	EA	\$12,963.00	<b>\$12,963</b>
Refrigerated Evidence Storage	Allowance for replacement of low boy evidence storage refrigeration unit.	Good	2024	1	0	2025	YES	1	1	EA	\$13,280.28	<b>\$13,280</b>
<b>200 - Appliances</b>												
Refrigerator	Allowance to replace breakroom Frigidaire Gallery refrigerator.	Good	2024	10	9	2034	YES	1	2	EA	\$1,240.70	<b>\$2,481</b>
Range/oven	Allowance to replace breakroom Frigidaire Gallery gas-fired range/oven.	Good	2024	15	14	2039	YES	1	2	EA	\$1,193.50	<b>\$2,387</b>
Dishwasher	Allowance to replace breakroom Frigidaire Gallery dishwasher.	Good	2024	8	7	2032	YES	1	2	EA	\$736.72	<b>\$1,473</b>
Vent Hood	Allowance to replace breakroom Frigidaire Gallery vent hood.	Good	2024	8	7	2032	YES	1	2	EA	\$414.75	<b>\$830</b>
Evidence Fume Hood	Funding to replace.	Good	2024	10	9	2034	YES	1	3	EA	\$9,200.00	<b>\$27,600</b>
Kitchen Plumbing Fixtures & Sink	Funding to replace.	Good	2024	25	24	2049	YES	1	3	EA	\$675.00	<b>\$2,025</b>
Commercial Stove	This component is anticipated to have a long service life. Maintenance/rebuilding of the equipment is recommended in lieu of replacement.	Good	2024	25	24	2049	YES	1	1	Allowance	\$5,500.00	<b>\$5,500</b>
Commercial Kitchen - Refrigerators	Allowance for replacement of refrigerators.	Good	2024	10	9	2034	YES	1	3	EA	\$1,240.70	<b>\$3,722</b>
<b>210 - Furnishings &amp; Amenities</b>												
Window Blinds	Funding to replace.	Average	2025	10	10	2035	YES	0	1	Allowance	\$15,000.00	<b>\$15,000</b>
Furniture Package	Funds for comprehensive furniture replacements.	Good	2024	25	24	2049	YES	1	1	Allowance	\$209,355.47	<b>\$209,355</b>
Athletic Equipment	Allowance for replacement of gym equipment. This allowance includes but is not limited to various items including excersize bike, Mt. Beachelor equipment, Woodway treadmill, and Rogue fitness equipmet.	Good	2024	25	24	2049	YES	1	1	Allowance	\$59,343.31	<b>\$59,343</b>
Fire Bunkroom - Hardgoods	This component funds for replacement of bunkroom hardgoods including but not limited to bed frames, benches, and desks.	Good	2024	10	9	2034	YES	1	7	EA	\$12,350.80	<b>\$86,456</b>
Fire Bunkroom - Hardgoods - Mattresses	Funding for replacement with like kind mattresses. Currently, the mattresses are Sleep Number Smart beds.	Good	2024	5	4	2029	YES	1	7	EA	\$1,895.86	<b>\$13,271</b>
<b>220 - Vehicles</b>												
Police Cargo Mate Trailer	Funding to replace.	Average	2000	30	5	2030	YES	25	1	EA	\$1,850.00	<b>\$1,850</b>
Police Radar Trailer (Digital Signs)	Funding to replace.	Average	2008	40	23	2048	YES	17	1	EA	\$8,500.00	<b>\$8,500</b>
Police Toyota Tacoma #1	Funding to replace.	Good	2023	7	5	2030	YES	2	1	EA	\$36,853.17	<b>\$36,853</b>
Police Toyota Tacoma #2	Funding to replace.	Good	2023	7	5	2030	YES	2	1	EA	\$36,853.17	<b>\$36,853</b>
Police Ford Interceptor 16-2200	Funding to replace.	Average	2016	10	1	2026	YES	9	1	EA	\$73,210.24	<b>\$73,210</b>
Police Ford Interceptor 19-2202	Funding to replace.	Average	2019	8	2	2027	YES	6	1	EA	\$73,210.24	<b>\$73,210</b>
Police Ford Interceptor 20-2206	Funding to replace.	Average	2020	8	3	2028	YES	5	1	EA	\$73,210.24	<b>\$73,210</b>
Police Ford Interceptor 21-2209	Funding to replace.	Average	2021	8	4	2029	YES	4	1	EA	\$73,210.24	<b>\$73,210</b>
Police Ford Interceptor 23-2203	Funding to replace.	Good	2023	5	3	2028	YES	2	1	EA	\$73,210.24	<b>\$73,210</b>
Police Ford Interceptor 23-2204	Funding to replace.	Good	2023	5	3	2028	YES	2	1	EA	\$73,210.24	<b>\$73,210</b>
Police Ford F-150	Funding to replace.	Good	2023	7	5	2030	YES	2	1	EA	\$69,537.95	<b>\$69,538</b>
Police Ford F-150 Hybrid	Funding to replace.	Good	2023	7	5	2030	YES	2	1	EA	\$72,037.95	<b>\$72,038</b>

## Component Life & Cost Analysis

Commonly Owned Component	Component Description and Comments	Component Condition	Installation Date (Year)	Expected Useful Life (Years)	Remaining Useful Life (Years)	Estimated Replacement Date	Included in Reserve Schedule?	Effective Age	Component Quantity	Units	Unit Cost	Replacement Value in Current Year	
Fire	Ford F-250 Pickup #293	Funding to replace.	Average	2004	21	0	2025	YES	21	1	EA	\$62,000.00	<b>\$62,000</b>
Fire	Ford Type 6 Engine #241	Funding to replace.	Average	2008	17	0	2025	YES	17	1	EA	\$250,000.00	<b>\$250,000</b>
Fire	Pierce Wildland Pumper #242	Funding to replace.	Average	2008	25	8	2033	YES	17	1	EA	\$686,386.54	<b>\$686,387</b>
Fire	Pierce Aerial Truck #251	Funding to replace.	Average	2009	25	9	2034	YES	16	1	EA	\$1,873,712.64	<b>\$1,873,713</b>
Fire	Freightliner Water Tender #231	Funding to replace.	Average	2010	34	19	2044	YES	15	1	EA	\$339,290.27	<b>\$339,290</b>
Fire	Pierce Pumper #224	Funding to replace.	Average	2016	15	6	2031	YES	9	1	EA	\$1,298,350.00	<b>\$1,298,350</b>
Fire	Ford Explorer #291	Funding to replace.	Average	2018	8	1	2026	YES	7	1	EA	\$51,000.00	<b>\$51,000</b>
Fire	Ford F-150 Pickup #292	Funding to replace.	Average	2018	8	1	2026	YES	7	1	EA	\$65,250.00	<b>\$65,250</b>
Fire	Lifeline Ambulance #272	Funding to replace.	Average	2016	10	1	2026	YES	9	1	EA	\$406,939.99	<b>\$406,940</b>
Fire	Lifeline Ambulance #271	Funding to replace.	Fair	2019	10	4	2029	YES	6	1	EA	\$406,939.99	<b>\$406,940</b>
<b>230 - Police Equipment</b>													
Police	AEDs (PD)	Funding to replace.	Good	2024	7	6	2031	YES	1	5	EA	\$2,256.30	<b>\$11,282</b>
Police	Axon 3D Body Cameras	Funding to replace.	Good	2022	5	2	2027	YES	3	12	EA	\$737.08	<b>\$8,845</b>
Police	Ballistic Helmets	Funding to replace.	Good	2022	5	2	2027	YES	3	13	EA	\$1,242.00	<b>\$16,146</b>
Police	Ballistic Plates	Funding to replace.	Good	2022	5	2	2027	YES	3	26	EA	\$605.49	<b>\$15,743</b>
Police	Computers MDT (PD)	Funding to replace.	Good	2023	3	1	2026	YES	2	6	EA	\$3,451.85	<b>\$20,711</b>
Police	DJI Mavic Drone	Currently, this equipment includes a Mavic 2 Drone. The Mavic 2 is no longer available for purchase from the manufacturer. This replacement funds for like kind replacement with the latest iteration of the drone.	Average	2021	5	1	2026	YES	4	2	EA	\$4,800.00	<b>\$9,600</b>
Police	Firearms Handgun & Optics	Funding to replace.	Good	2023	5	3	2028	YES	2	15	EA	\$889.14	<b>\$13,337</b>
Police	Firearms Rifle	Funding to replace.	Good	2024	5	4	2029	YES	1	15	EA	\$1,000.76	<b>\$15,011</b>
Police	Patrol Bikes	Funding to replace.	Average	2021	5	1	2026	YES	4	5	EA	\$1,367.73	<b>\$6,839</b>
Police	Radar/Lidar Guns	Funding to replace.	Good	2024	10	9	2034	YES	1	3	EA	\$1,223.62	<b>\$3,671</b>
Police	Radios (PD) - Harris Mobile P-25	Funding to replace.	Average	2017	10	2	2027	YES	8	8	EA	\$4,091.81	<b>\$32,734</b>
Police	Radios (PD) - Harris XG25P	Funding to replace.	Average	2017	10	2	2027	YES	8	10	EA	\$2,490.42	<b>\$24,904</b>
Police	Radios (PD) - Harris XL200	Funding to replace.	Average	2017	10	2	2027	YES	8	16	EA	\$3,318.40	<b>\$53,094</b>
Police	Radios (PD) - Motorola Apx 7000	Funding to replace.	Good	2016	10	1	2026	YES	9	3	EA	\$5,642.83	<b>\$16,929</b>
Police	Radios (PD) - Motorola Cdm 1250	Funding to replace.	Average	2016	10	1	2026	YES	9	8	EA	\$842.63	<b>\$6,741</b>
Police	Tasers	Funding to replace.	Average	2018	8	1	2026	YES	7	13	EA	\$952.81	<b>\$12,386</b>
Police	Misc. Equipment (PD)		Good	2024	5	4	2029	YES	1	1	Allowance	\$10,000.00	<b>\$10,000</b>
<b>240 - Fire Equipment</b>													
Fire	1993 John Deere 544E	Funding to replace.	Average	2015	25	15	2040	YES	10	1	EA	\$47,382.97	<b>\$47,383</b>
Fire	ACLS Trainer Plus - #1	Funding to replace.	Good	2024	10	9	2034	YES	1	1	EA	\$14,897.00	<b>\$14,897</b>
Fire	ACLS Trainer Plus - #2	Funding to replace.	Average	2013	12	0	2025	YES	12	1	EA	\$31,589.00	<b>\$31,589</b>
Fire	AEDs (FD)	Funding to replace.	Average	2021	10	6	2031	YES	4	7	EA	\$2,256.30	<b>\$15,794</b>
Fire	Bullard Thermal Imaging Cameras	Funding to replace.	Good	2023	10	8	2033	YES	2	2	EA	\$8,423.77	<b>\$16,848</b>
Fire	Cardiac Monitor/Defib (3)	Funding to replace.	Average	2018	12	5	2030	YES	7	1	EA	\$37,136.91	<b>\$37,137</b>
Fire	CPR Devices	Funding to replace.	Average	2015	15	5	2030	YES	10	1	EA	\$34,716.24	<b>\$34,716</b>
Fire	Emergency Towers	Funding to replace.	Average	2004	30	9	2034	YES	21	8	EA	\$180,735.45	<b>\$1,445,884</b>
Fire	Fire 700/800 MHZ Base Radio	Funding to replace.	Average	2018	10	3	2028	YES	7	1	EA	\$7,055.00	<b>\$7,055</b>
Fire	Fire 700/800 MHZ Mobile Radios	Funding to replace.	Average	2018	10	3	2028	YES	7	12	EA	\$4,843.58	<b>\$58,123</b>
Fire	Fire 700/800 MHZ Portable Radios	Funding to replace.	Average	2018	10	3	2028	YES	7	24	EA	\$9,055.43	<b>\$217,330</b>
Fire	Fire BK VHF Portable Radios	Funding to replace.	Average	2018	10	3	2028	YES	7	8	EA	\$1,158.21	<b>\$9,266</b>
Fire	Fire VHF Mobile Radios	Funding to replace.	Average	2021	10	6	2031	YES	4	6	EA	\$4,211.90	<b>\$25,271</b>
Fire	Holmatro Rescue System	Funding to replace.	Average	2020	10	5	2030	YES	5	1	EA	\$137,704.71	<b>\$137,705</b>
Fire	Hose Washer	Funding to replace.	Average	2019	10	4	2029	YES	6	1	EA	\$18,483.29	<b>\$18,483</b>
Fire	Ice Rescue Sled	Funding to replace.	Average	2013	15	3	2028	YES	12	1	EA	\$6,786.22	<b>\$6,786</b>
Fire	Knox Box Storage System	Funding to replace.	Average	2020	5	0	2025	YES	5	1	EA	\$8,500.00	<b>\$8,500</b>
Fire	Lucas CPR Devices	Funding to replace.	Good	2023	8	6	2031	YES	2	2	EA	\$15,525.66	<b>\$31,051</b>

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Fire	Air Compressor	Funding to replace Arctic Air Compressor, tanks, and storage.	Good	2024	20	19	2044	YES	1	1	EA	\$57,292.66	<b>\$57,293</b>
Fire	McGrath MAC Video Laryngoscope	Funding to replace.	Good	2022	5	2	2027	YES	3	1	EA	\$9,521.81	<b>\$9,522</b>
Fire	Commercial Washer/Extractor	Allowance to replace Milnor commercial washer/extractor.	Good	2023	10	8	2033	YES	2	1	EA	\$14,688.39	<b>\$14,688</b>
Fire	Dual Purpose Dryer	Funding to replace.	Good	2024	10	9	2034	YES	1	1	EA	\$13,435.60	<b>\$13,436</b>
Fire	Physio LP (44117202)	Funding to replace.	Fair	2015	10	0	2025	YES	10	1	EA	\$32,642.00	<b>\$32,642</b>
Fire	Physio LP (48435027)	Funding to replace.	Average	2020	10	5	2030	YES	5	1	EA	\$40,014.77	<b>\$40,015</b>
Fire	Physio LP (48434969)	Funding to replace.	Average	2020	10	5	2030	YES	5	1	EA	\$40,014.77	<b>\$40,015</b>
Fire	SCBA Units	Funding to replace.	Good	2023	15	13	2038	YES	2	17	EA	\$9,080.55	<b>\$154,369</b>
Fire	Shop Bench and Work Table	Funding to replace.	Good	2025	6	6	2031	YES	0	1	EA	\$5,360.05	<b>\$5,360</b>
Fire	Turnout Lockers	Funding to replace.	Good	2024	25	24	2049	YES	1	1	Allowance	\$50,000.00	<b>\$50,000</b>
Fire	Fire Department Alert (FDA) System.	This component funds for replacement of the specialized fire department alert system that was custom installed including Honeywell systems. This includes hardware and installation.	Good	2024	20	19	2044	YES	1	1	Bid	\$215,962.45	<b>\$215,962</b>
Fire	Misc. Equipment (FD)		Good	2024	5	4	2029	YES	1	24	EA	\$2,779.21	<b>\$66,701</b>
<b>250 - Conveying Equipment</b>													
	Elevators/Lifts - Mechanical Systems	This component is anticipated to have a long service life.		2024	50	49	2074	NO	1	2	EA	\$0.00	<b>\$0</b>
	Elevators/Lifts - Cab Upgrade	Allowance for cab upgrade including controls. This work should be completed in conjunction with fire alarm panel replacements to ensure proper integration and optimum compatibility.	Good	2024	20	19	2044	YES	1	2	EA	\$35,000.00	<b>\$70,000</b>
<b>260 - Plumbing</b>													
	Domestic Water Supply Piping	This component is anticipated to have a long service life.	Good	2024	50	49	2074	NO	1			\$0.00	<b>\$0</b>
	Waste Piping	This component is anticipated to have a long service life.	Good	2024	50	49	2074	NO	1			\$0.00	<b>\$0</b>
	Back Flow Prevention Device - Domestic	Funding to replace.	Good	2024	15	14	2039	YES	1	1	EA	\$3,250.00	<b>\$3,250</b>
	Back Flow Prevention Device - Fire Sprinklers	Funding to replace.	Good	2024	15	14	2039	YES	1	1	EA	\$3,250.00	<b>\$3,250</b>
	Gas - Commercial Water Heater	Allowance for replacement of 100 gallon State Ultra Force, gas-fired domestic water heater. This component funds for replacement of the expansion tank at the time of water heater replacement.	Good	2024	15	14	2039	YES	1	1	EA	\$17,875.00	<b>\$17,875</b>
	Domestic Hot Water - Recirculation Pump	Funding for replacement of electric hot water recirculation pump	Good	2024	10	9	2034	YES	1	1	EA	\$500.00	<b>\$500</b>
	Drinking Fountain #1	Allowance to replace Elkay fountain with water bottler filling station.		2024	8	7	2032	YES	1	1		\$1,537.45	<b>\$1,537</b>
	Drinking Fountain #2	Allowance to replace Elkay fountain.		2024	8	7	2032	YES	1	1		\$589.16	<b>\$589</b>
<b>270 - HVAC</b>													
	Direct Expansion Split System - 4 ton.	Allowance for replacement of Split System	Good	2024	20	19	2044	YES	1	4	EA	\$9,550.00	<b>\$38,200</b>
	Direct Expansion Split System - 2 ton.	Allowance for replacement of Split System	Good	2024	20	19	2044	YES	1	3	EA	\$8,500.00	<b>\$25,500</b>
	Ceiling Mounted Gas Heater	Allowance to replace Vantage II ceiling mounted heaters in garage space.		2024	1	0	2025	YES	1	1	EA	\$34,516.25	<b>\$34,516</b>
	Energy and Heat Recovery Ventilator	Allowance to replace Aldes ERV with like kind systems.	Good	2024	25	24	2049	YES	1	1	Allowance	\$7,350.00	<b>\$7,350</b>
<b>280 - Electrical Systems</b>													
	Emergency Electrical Generator	Allowance for replacement of back up generator.	Good	2024	30	29	2054	YES	1	1	EA	\$60,000.00	<b>\$60,000</b>
	Emergency Electrical Generator - Maintenance	Allowance for as needed repair and maintenance.	Good	2024	15	14	2039	YES	1	1	Allowance	\$12,000.00	<b>\$12,000</b>
	Emergency Electrical Generator - Battery	Periodic replacements	Good	2024	3	2	2027	YES	1	1	Allowance	\$500.00	<b>\$500</b>

## Component Life & Cost Analysis

Commonly Owned Component	Component Description and Comments	Component Condition	Installation Date (Year)	Expected Useful Life (Years)	Remaining Useful Life (Years)	Estimated Replacement Date	Included in Reserve Schedule?	Effective Age	Component Quantity	Units	Unit Cost	Replacement Value in Current Year
Thermography/IR Survey	Allowance for thermographic/infrared survey of the electrical distribution systems. Thermographic testing should be conducted on a periodic basis to aging buildings to ensure proper operation of the systems and determine any deficiencies. This type of work is generally recommended for all buildings with systems with over 30 years in service. This allowance funds for minor immediate repairs as determined by inspection reports.	n/a	2024	30	29	2054	YES	1	1	Allowance	\$9,500.00	<b>\$9,500</b>
<b>290 - Lighting Fixtures</b>												
Interior Lighting	Allowance for major replacements of interior lighting.	Good	2024	25	24	2049	YES	1	1	EA	\$25,000.00	<b>\$25,000</b>
Parking Area Lighting - Pole Replacement	Allowance to replace pole mounted LED light fixtures.	Good	2024	15	14	2039	YES	1	5	EA	\$4,975.00	<b>\$24,875</b>
Parking Area Lighting - Fixtures.	Allowance to replace pole mounted LED light fixtures.	Good	2024	20	19	2044	YES	1	5	EA	\$450.00	<b>\$2,250</b>
<b>300 - Communication &amp; Server Equipment</b>												
Integrated Audio/Video Equipment	Allowance for full replacement of CCTV surveillance system.	Good	2024	12	11	2036	YES	1	1	Allowance	\$0.00	<b>\$0</b>
Misc. Equipment - Video	Allowance for replacement.	Good	2025	12	12	2037	YES	0	1	Allowance	\$4,800.00	<b>\$4,800</b>
Audio-Visual Equipment	Premier Integrated Technologies	Good	2024	20	19	2044	YES	1	1	EA	\$86,725.00	<b>\$86,725</b>
Wall-mounted Television/Entertainment Equipment	Allowance for replacement.	Good	2024	6	5	2030	YES	1	2	Allowance	\$1,250.00	<b>\$2,500</b>
Phone Systems	Allowance for replacement.	Good	2023	15	13	2038	YES	2	1	Allowance	\$14,820.99	<b>\$14,821</b>
<b>310 - Fire Suppression</b>												
Fire Sprinkler System	This component is anticipated to have a long service life.	Good	2024	50	49	2074	NO	1			\$0.00	<b>\$0</b>
Fire Sprinkler System - Maintenance	Allowance for major repairs or sectional replacements of fire sprinkler system.	n/a	2024	15	14	2039	YES	1	1	Allowance	\$12,500.00	<b>\$12,500</b>
Fire Sprinkler System - Air Compressor	Allowance to replace air compressor. The noted air compressor was a Rigid branded consumer grade unit. This component funds for a like kind replacement.	Good	2024	5	4	2029	YES	1	1	EA	\$379.75	<b>\$380</b>

## Component Life & Cost Analysis

Commonly Owned Component	Component Description and Comments	Component Condition	Installation Date (Year)	Expected Useful Life (Years)	Remaining Useful Life (Years)	Estimated Replacement Date	Included in Reserve Schedule?	Effective Age	Component Quantity	Units	Unit Cost	Replacement Value in Current Year
Fire Extinguisher Cabinets	This component is anticipated to have a long service life.	Good	2024	40	39	2064	NO	1			\$0.00	<b>\$0</b>
Fire Extinguishers	As needed replacements	Good	2024	6	5	2030	YES	1	10	EA	\$125.00	<b>\$1,250</b>
<b>320 - Site Amenities</b>												
Building Labeling Signage	This component is anticipated to have a long service life.	Good	2025	40	40	2065	NO	0	1	Allowance	\$45,000.00	<b>\$45,000</b>
Carport Structures	Allowance for periodic maintenance including minor repairs of steel framed carport structure at the west of the Property.	Good	2024	18	17	2042	YES	1	1	Allowance	\$6,500.00	<b>\$6,500</b>
Bicycle Racks	This component is anticipated to have a long service life.	Good	2024	35	34	2059	NO	1	12	EA	\$0.00	<b>\$0</b>
<b>330 - Exterior Improvements</b>												
Asphalt Paving Overlay	Allowance for mill and overlay of the asphalt paved surfaces.		2024	30	29	2054	YES	1	27000	SF	\$2.90	<b>\$78,300</b>
Asphalt Paving Overlay - Existing Fire Station Entry.	Allowance to mill and overlay asphalt pavement located to the southeast near the existing fire station garage entry point. This is a one time cost as the square footage associated with this pavement has been included in the above component.	Fair	2000	25	0	2025	YES	25	3500	SF	\$2.90	<b>\$10,150</b>
Asphalt Seal Coat and Striping	Allowance to perform slurry coat of asphalt paved surfaces as well as apply pavement markings and parking striping.	Good	2024	6	5	2030	YES	1	27000	SF	\$0.29	<b>\$7,830</b>
Concrete Flatwork	Allowance for as needed repair and maintenance including crack routing and sealing.	Good	2000	25	0	2025	YES	25	1	Allowance	\$8,500.00	<b>\$8,500</b>
Concrete Curbs	Allowance for ongoing maintenance. This component funds for as needed repairs and sectional replacements.	Good	2024	15	14	2039	YES	1	1	Allowance	\$7,500.00	<b>\$7,500</b>
Metal Fencing	This component is anticipated to have a long service life. Periodic maintenance can be completed as a operational cost.	Good	2024	25	24	2049	YES	1		LF	\$0.00	<b>\$0</b>
Chain-Link Fencing	This component is anticipated to have a long service life. Periodic maintenance can be completed as an operational cost.	Good	2024	50	49	2074	NO	1		LF	\$0.00	<b>\$0</b>
Wood Fencing	Allowance to replace wood stockade fencing.	Good	2024	20	19	2044	YES	1	446	LF	\$45.00	<b>\$20,070</b>
Concrete Retaining Walls	This component is anticipated to have a long service life.	Good	2024	30	29	2054	YES	1			\$0.00	<b>\$0</b>
Irrigation Systems	Funding for major system overhaul. Irrigation systems are relatively limited due to the total landscaped areas.	Good	2024	25	24	2049	YES	1	1	Allowance	\$15,750.00	<b>\$15,750</b>
Irrigation Timers	Funding for replacement.	Good	2024	10	9	2034	YES	1	1	EA	\$1,150.00	<b>\$1,150</b>
Landscaping	Funding for landscaping replacements. This work is to align with irrigation replacements.	Good	2024	25	24	2049	YES	1	1	Allowance	\$20,000.00	<b>\$20,000</b>
<b>340 -Consultant Fees</b>												
Reserve Study Update	Pursuant of ORS100.175.		2024	1	0	2025	YES	1	1	EA	\$1,650.00	<b>\$1,650</b>
Reserve Study Update w/ Site Visit	Pursuant of ORS100.175.		2023	5	3	2028	YES	2	1	EA	\$2,060.00	<b>\$2,060</b>

Reserve Study Schedule							Years 1-5					
Component Description	Replacement Value in Current Year	First Replacement Year	Remaining Useful Life	Future Replacement Interval	Percentage of Annual Allocation	Funds Allocated Annually	Total Spent Over 30 Years	1 2025	2 2026	3 2027	4 2028	5 2029
<b>110 - Building Cladding Components - Lap, Panel, etc.</b>							\$574,194					
Wood Siding - Shou Sugi Ban	\$65,670	2034	9	10	1.02%	\$17,937.57	\$538,127					
Board and Batten Siding - Maintenance	\$5,500	2032	7	8	0.07%	\$1,202.22	\$36,067					
<b>120 - Building Cladding Components - Sealants &amp; Finishes</b>							\$215,271					
Masonry Waterproofing	\$3,300	2040	15	16	0.01%	\$228.68	\$6,860					
Exterior Paint	\$31,782	2032	7	8	0.39%	\$6,947.02	\$208,410					
<b>130 - Building Cladding Components - Roofing</b>							\$1,341,891					
Composition Roofing	\$392,000	2049	24	25	2.39%	\$42,141.31	\$1,264,239					
TPO Membrane roofing	\$19,975	2044	19	20	0.10%	\$1,682.53	\$50,476					
Rain Gutters and Downspouts	\$8,426	2049	24	25	0.05%	\$905.85	\$27,175					
<b>170 - Interior Finishes</b>							\$105,416					
Sealed/Polished Concrete Floors - Clear	\$3,600	2034	9	10	0.06%	\$983.33	\$29,500					
Wood Look Strip Vinyl	\$1,080	2039	14	15	0.01%	\$219.46	\$6,584					
Low-Pile Carpet Tile	\$6,650	2034	9	10	0.10%	\$1,816.43	\$54,493					
Interior Paint	\$0	2034	9	10	0.00%	\$0.00	\$0					
Rubberized Flooring	\$6,798	2041	16	18	0.03%	\$494.64	\$14,839					
<b>180 - Security and Access</b>							\$1,280,136					
Electronic Surveillance	\$51,579	2036	11	12	0.47%	\$8,221.46	\$246,644					
Fire Detection Systems and Alarms	\$105,000	2054	29	30	0.82%	\$14,406.47	\$432,194					
Fire Alarm Panels	\$37,500	2044	19	20	0.18%	\$3,158.69	\$94,761					
Gate Openers	\$9,500	2039	14	15	0.11%	\$1,930.42	\$57,913					
Electronic Entry Access Systems	\$48,420	2036	11	12	0.44%	\$7,717.85	\$231,536					
Vehicle Entrance/Exit Gates	\$28,500	2054	29	30	0.22%	\$3,910.33	\$117,310					
Overhead Doors - Fire Garage (North)	\$20,556	2035	10	25	0.06%	\$1,116.12	\$33,484					
Overhead Doors - Fire Garage (South)	\$20,556	2049	24	25	0.13%	\$2,209.84	\$66,295					
<b>190 - Fixtures and Equipment Storage</b>							\$1,346,528					
Toilet Fixture	\$2,400	2049	24	25	0.01%	\$258.01	\$7,740					
Stainless Steel Case Work	\$94,573	2054	29	30	0.74%	\$12,975.82	\$389,274					
Police Lockers	\$140,991	2049	24	25	0.86%	\$15,157.02	\$454,711					
Evidence Storage	\$37,819	2049	24	25	0.23%	\$4,065.67	\$121,970					
Armory Lockers	\$12,963	2025	0	1	0.35%	\$6,138.75	\$184,163	\$12,963	\$13,611	\$14,292	\$15,006	\$15,757
Refrigerated Evidence Storage	\$13,280	2025	0	1	0.36%	\$6,289.01	\$188,670	\$13,280	\$13,944	\$14,642	\$15,374	\$16,142
<b>200 - Appliances</b>							\$330,921					
Refrigerator	\$2,481	2034	9	10	0.04%	\$677.78	\$20,334					
Range/oven	\$2,387	2039	14	15	0.03%	\$485.04	\$14,551					
Dishwasher	\$1,473	2032	7	8	0.02%	\$322.07	\$9,662					
Vent Hood	\$830	2032	7	8	0.01%	\$181.32	\$5,439					
Evidence Fume Hood	\$27,600	2034	9	10	0.43%	\$7,538.86	\$226,166					
Commercial Stove	\$5,500	2049	24	25	0.03%	\$591.27	\$17,738					
Commercial Kitchen - Refrigerators	\$3,722	2034	9	10	0.06%	\$1,016.68	\$30,500					
<b>210 - Furnishings &amp; Amenities</b>							\$1,833,222					
Window Blinds	\$15,000	2035	10	10	0.12%	\$2,141.10	\$64,233					
Furniture Package	\$209,355	2049	24	25	1.28%	\$22,506.41	\$675,192					

Reserve Study Schedule								Years 1-5				
Component Description	Replacement Value in Current Year	First Replacement Year	Remaining Useful Life	Future Replacement Interval	Percentage of Annual Allocation	Funds Allocated Annually	Total Spent Over 30 Years	1 2025	2 2026	3 2027	4 2028	5 2029
Athletic Equipment	\$59,343	2049	24	25	0.36%	\$6,379.60	\$191,388					
Fire Bunkroom - Hardgoods	\$86,456	2034	9	10	1.34%	\$23,615.10	\$708,453					
Fire Bunkroom - Hardgoods - Mattresses	\$13,271	2029	4	5	0.37%	\$6,465.19	\$193,956					\$16,131
<b>220 - Vehicles</b>							<b>\$4,869,786</b>					
Police Cargo Mate Trailer	\$1,850	2030	5	30	0.00%	\$78.70	\$2,361					
Police Radar Trailer (Digital Signs)	\$8,500	2048	23	40	0.05%	\$870.27	\$26,108					
Police Toyota Tacoma #1	\$36,853	2030	5	7	0.64%	\$11,246.06	\$337,382					
Police Toyota Tacoma #2	\$36,853	2030	5	7	0.64%	\$11,246.06	\$337,382					
Police Ford Interceptor 16-2200	\$73,210	2026	1	8	1.15%	\$20,205.30	\$606,159		\$76,871			
Police Ford Interceptor 19-2202	\$73,210	2027	2	8	1.20%	\$21,215.56	\$636,467			\$80,714		
Police Ford Interceptor 20-2206	\$73,210	2028	3	8	1.26%	\$22,276.34	\$668,290				\$84,750	
Police Ford Interceptor 21-2209	\$73,210	2029	4	8	1.33%	\$23,390.16	\$701,705					\$88,988
Police Ford Interceptor 23-2203	\$73,210	2028	3	5	1.93%	\$33,967.11	\$1,019,013				\$84,750	
Police Ford Interceptor 23-2204	\$73,210	2028	3	5	1.93%	\$33,967.11	\$1,019,013				\$84,750	
Police Ford F-150	\$69,538	2030	5	7	1.20%	\$21,220.11	\$636,603					
Police Ford F-150 Hybrid	\$72,038	2030	5	7	1.25%	\$21,983.01	\$659,490					
Fire Ford F-250 Pickup #293	\$62,000	2025	0	21	0.44%	\$7,824.32	\$234,730	\$62,000				
Fire Ford Type 6 Engine #241	\$250,000	2025	0	17	1.56%	\$27,433.49	\$823,005	\$250,000				
Fire Pierce Wildland Pumper #242	\$686,387	2033	8	25	1.92%	\$33,803.52	\$1,014,106					
Fire Pierce Aerial Truck #251	\$1,873,713	2034	9	25	5.50%	\$96,891.44	\$2,906,743					
Fire Freightliner Water Tender #231	\$339,290	2044	19	34	1.62%	\$28,578.99	\$857,370					
Fire Pierce Pumper #224	\$1,298,350	2031	6	15	10.14%	#####	\$5,357,068					
Fire Ford Explorer #291	\$51,000	2026	1	8	0.80%	\$14,075.49	\$422,265		\$53,550			
Fire Ford F-150 Pickup #292	\$65,250	2026	1	8	1.02%	\$18,008.35	\$540,251		\$68,513			
Fire Lifeline Ambulance #272	\$406,940	2026	1	10	4.27%	\$75,233.74	\$2,257,012		\$427,287			
Fire Lifeline Ambulance #271	\$406,940	2029	4	10	4.94%	\$87,092.45	\$2,612,774					\$494,638
<b>230 - Police Equipment</b>							<b>\$2,774,227</b>					
Police AEDs (PD)	\$11,282	2031	6	7	0.21%	\$3,614.78	\$108,443					
Police Axon 3D Body Cameras	\$8,845	2027	2	5	0.22%	\$3,908.37	\$117,251			\$9,752		
Police Ballistic Helmets	\$16,146	2027	2	5	0.40%	\$7,134.48	\$214,034			\$17,801		
Police Ballistic Plates	\$15,743	2027	2	5	0.39%	\$6,956.29	\$208,689			\$17,356		
Police Computers MDT (PD)	\$20,711	2026	1	3	0.87%	\$15,277.01	\$458,310		\$21,747			\$25,174
Police DJI Mavic Drone	\$9,600	2026	1	5	0.23%	\$4,039.98	\$121,199		\$10,080			
Police Firearms Handgun & Optics	\$13,337	2028	3	5	0.35%	\$6,187.94	\$185,638			\$15,439		
Police Firearms Rifle	\$15,011	2029	4	5	0.42%	\$7,313.06	\$219,392					\$18,247
Police Patrol Bikes	\$6,839	2026	1	5	0.16%	\$2,877.92	\$86,338		\$7,181			
Police Radar/Lidar Guns	\$3,671	2034	9	10	0.06%	\$1,002.68	\$30,081					
Police Radios (PD) - Harris Mobile P-25	\$32,734	2027	2	10	0.36%	\$6,354.44	\$190,633			\$36,090		
Police Radios (PD) - Harris XG25P	\$24,904	2027	2	10	0.27%	\$4,834.42	\$145,033			\$27,457		
Police Radios (PD) - Harris XL200	\$53,094	2027	2	10	0.58%	\$10,306.71	\$309,201			\$58,537		
Police Radios (PD) - Motorola Apx 7000	\$16,929	2026	1	10	0.18%	\$3,129.69	\$93,891		\$17,775			
Police Radios (PD) - Motorola Cdm 1250	\$6,741	2026	1	10	0.07%	\$1,246.27	\$37,388		\$7,078			
Police Tasers	\$12,386	2026	1	8	0.19%	\$3,418.54	\$102,556		\$13,006			
Police Misc. Equipment (PD)	\$10,000	2029	4	5	0.28%	\$4,871.65	\$146,150					\$12,155
<b>240 - Fire Equipment</b>							<b>\$16,433,419</b>					
Fire 1993 John Deere 544E	\$47,383	2040	15	25	0.19%	\$3,283.53	\$98,506					
Fire ACLS Trainer Plus - #1	\$14,897	2034	9	10	0.23%	\$4,069.07	\$122,072					
Fire ACLS Trainer Plus - #2	\$31,589	2025	0	12	0.36%	\$6,339.87	\$190,196	\$31,589				

Reserve Study Schedule								Years 1-5				
Component Description	Replacement Value in Current Year	First Replacement Year	Remaining Useful Life	Future Replacement Interval	Percentage of Annual Allocation	Funds Allocated Annually	Total Spent Over 30 Years	1 2025	2 2026	3 2027	4 2028	5 2029
Fire AEDs (FD)	\$15,794	2031	6	10	0.21%	\$3,726.69	\$111,801					
Fire Bullard Thermal Imaging Cameras	\$16,848	2033	8	10	0.25%	\$4,382.72	\$131,482					
Fire Cardiac Monitor/Defib (3)	\$37,137	2030	5	12	0.54%	\$9,512.54	\$285,376					
Fire CPR Devices	\$34,716	2030	5	15	0.26%	\$4,547.34	\$136,420					
Fire Emergency Notification System	\$0	2043	18	20	0.00%	\$0.00	\$0					
Fire Emergency Towers	\$1,445,884	2034	9	20	15.50%	#####	\$8,194,493					
Fire Fire 700/800 MHZ Base Radio	\$7,055	2028	3	10	0.08%	\$1,438.00	\$43,140				\$8,167	
Fire Fire 700/800 MHZ Mobile Radios	\$58,123	2028	3	10	0.67%	\$11,847.01	\$355,410				\$67,285	
Fire Fire 700/800 MHZ Portable Radios	\$217,330	2028	3	10	2.51%	\$44,297.70	\$1,328,931				\$251,587	
Fire Fire BK VHF Portable Radios	\$9,266	2028	3	10	0.11%	\$1,888.59	\$56,658				\$10,726	
Fire Fire VHF Mobile Radios	\$25,271	2031	6	10	0.34%	\$5,962.91	\$178,887					
Fire Holmatro Rescue System	\$137,705	2030	5	10	1.76%	\$30,944.84	\$928,345					
Fire Hose Washer	\$18,483	2029	4	10	0.22%	\$3,955.76	\$118,673					\$22,467
Fire Ice Rescue Sled	\$6,786	2028	3	15	0.05%	\$806.26	\$24,188				\$7,856	
Fire Knox Box Storage System	\$8,500	2025	0	5	0.19%	\$3,406.73	\$102,202	\$8,500				
Fire Lucas CPR Devices	\$31,051	2031	6	8	0.37%	\$6,464.15	\$193,924					
Fire Air Compressor	\$57,293	2044	19	20	0.27%	\$4,825.86	\$144,776					
Fire McGrath MAC Video Laryngoscope	\$9,522	2027	2	5	0.24%	\$4,207.43	\$126,223			\$10,498		
Fire Commercial Washer/Extractor	\$14,688	2033	8	10	0.22%	\$3,821.04	\$114,631					
Fire Dual Purpose Dryer	\$13,436	2034	9	10	0.21%	\$3,669.90	\$110,097					
Fire Physio LP (44117202)	\$32,642	2025	0	10	0.33%	\$5,747.38	\$172,421	\$32,642				
Fire Physio LP (48435027)	\$40,015	2030	5	10	0.51%	\$8,992.07	\$269,762					
Fire Physio LP (48434969)	\$40,015	2030	5	10	0.51%	\$8,992.07	\$269,762					
Fire SCBA Units	\$154,369	2038	13	15	1.70%	\$29,874.49	\$896,235					
Fire Shop Bench and Work Table	\$5,360	2031	6	6	0.09%	\$1,566.51	\$46,995					
Fire Turnout Lockers	\$50,000	2049	24	25	0.31%	\$5,375.17	\$161,255					
Fire Fire Department Alert (FDA) System.	\$215,962	2044	19	20	1.03%	\$18,190.88	\$545,726					
<b>250 - Conveying Equipment</b>							\$176,887					
Elevators/Lifts - Cab Upgrade	\$70,000	2044	19	20	0.33%	\$5,896.22	\$176,887					
<b>260 - Plumbing</b>							\$166,634					
Back Flow Prevention Device - Domes	\$3,250	2039	14	15	0.04%	\$660.41	\$19,812					
Back Flow Prevention Device - Fire Sp	\$3,250	2039	14	15	0.04%	\$660.41	\$19,812					
Gas - Commercial Water Heater	\$17,875	2039	14	15	0.21%	\$3,632.24	\$108,967					
Domestic Hot Water - Recirculation Pu	\$500	2034	9	10	0.01%	\$136.57	\$4,097					
Drinking Fountain #1	\$1,537	2032	7	8	0.02%	\$336.06	\$10,082					
Drinking Fountain #2	\$589	2032	7	8	0.01%	\$128.78	\$3,863					
<b>270 - HVAC</b>							\$675,036					
Direct Expansion Split System - 4 ton.	\$38,200	2044	19	20	0.18%	\$3,217.65	\$96,529					
Direct Expansion Split System - 2 ton.	\$25,500	2044	19	20	0.12%	\$2,147.91	\$64,437					
Ceiling Mounted Gas Heater	\$34,516	2025	0	1	0.93%	\$16,345.50	\$490,365	\$34,516	\$36,242	\$38,054	\$39,957	\$41,955
Energy and Heat Recovery Ventilator	\$7,350	2049	24	25	0.04%	\$790.15	\$23,704					
<b>280 - Electrical Systems</b>							\$370,842					
Emergency Electrical Generator	\$60,000	2054	29	30	0.47%	\$8,232.27	\$246,968					
Emergency Electrical Generator - Mair	\$12,000	2039	14	15	0.14%	\$2,438.43	\$73,153					
Emergency Electrical Generator - Batt	\$500	2027	2	3	0.02%	\$387.25	\$11,618			\$551		
Thermography/IR Survey	\$9,500	2054	29	5	0.07%	\$1,303.44	\$39,103					

Reserve Study Schedule							Years 1-5					
Component Description	Replacement Value in Current Year	First Replacement Year	Remaining Useful Life	Future Replacement Interval	Percentage of Annual Allocation	Funds Allocated Annually	Total Spent Over 30 Years	1 2025	2 2026	3 2027	4 2028	5 2029
<b>290 - Lighting Fixtures</b>							<b>\$237,953</b>					
Interior Lighting	\$25,000	2049	24	25	0.15%	\$2,687.58	\$80,627					
Parking Area Lighting - Pole Replacem	\$24,875	2039	14	15	0.29%	\$5,054.66	\$151,640					
Parking Area Lighting - Fixtures.	\$2,250	2044	19	20	0.01%	\$189.52	\$5,686					
<b>300 - Communication &amp; Server Equipment</b>							<b>\$360,463</b>					
Misc. Equipment - Video	\$4,800	2037	12	12	0.05%	\$803.35	\$24,101					
Audio-Visual Equipment	\$86,725	2044	19	20	0.41%	\$7,304.99	\$219,150					
Wall-mounted Television/Entertainmer	\$2,500	2030	5	6	0.06%	\$1,038.86	\$31,166					
Phone Systems	\$14,821	2038	13	15	0.16%	\$2,868.25	\$86,047					
<b>310 - Fire Suppression</b>							<b>\$97,334</b>					
Fire Sprinkler System - Maintenance	\$12,500	2039	14	15	0.14%	\$2,540.03	\$76,201					
Fire Sprinkler System - Air Compresso	\$380	2029	4	5	0.01%	\$185.00	\$5,550					\$462
Fire Extinguishers	\$1,250	2030	5	6	0.03%	\$519.43	\$15,583					
<b>320 - Site Amenities</b>							<b>\$14,898</b>					
Carport Structures	\$6,500	2042	17	18	0.03%	\$496.60	\$14,898					
Bicycle Racks	\$0	2059	34	35	0.00%	\$0.00	\$0					
<b>330 - Exterior Improvements</b>							<b>\$730,482</b>					
Asphalt Paving Overlay	\$78,300	2054	29	30	0.61%	\$10,743.11	\$322,293					
Asphalt Paving Overlay - Existing Fire	\$10,150	2025	0	25	0.08%	\$1,484.05	\$44,522	\$10,150				
Asphalt Seal Coat and Striping	\$7,830	2030	5	6	0.18%	\$3,253.70	\$97,611					
Concrete Flatwork	\$8,500	2025	0	10	0.08%	\$1,496.62	\$44,899	\$8,500				
Concrete Curbs	\$7,500	2039	14	15	0.09%	\$1,524.02	\$45,721					
Wood Fencing	\$20,070	2044	19	20	0.10%	\$1,690.53	\$50,716					
Irrigation Systems	\$15,750	2049	24	25	0.10%	\$1,693.18	\$50,795					
Irrigation Timers	\$1,150	2034	9	10	0.02%	\$314.12	\$9,424					
Landscaping	\$20,000	2049	24	25	0.12%	\$2,150.07	\$64,502					
<b>340 - Consultant Fees</b>							<b>\$115,331</b>					
Reserve Study Update	\$1,650	2025	0	1	0.16%	\$2,888.59	\$86,658	\$1,650	\$1,733	\$1,819	\$0	\$2,006
Reserve Study Update w/ Site Visit	\$2,060	2028	3	5	0.05%	\$955.77	\$28,673				\$2,385	
<b>Economic Variables</b>												
Total Estimated Expenditures	\$52,856,379							\$465,791	\$768,616	\$327,562	\$688,031	\$835,196
Recommended Reserve Contributions	\$741,750							\$741,750	\$778,838	\$817,779	\$858,668	\$901,602
Interest Rate Earned on Reserve Acco	5.20%							5.20%	5.20%	5.20%	5.20%	5.20%
Special Assessment	\$0							\$0	\$0	\$0	\$0	\$0
Starting Balance	\$2,849,658							\$3,288,149	\$3,469,886	\$4,166,028	\$4,562,172	\$4,869,264

Reserve Study Schedule		Years 6-15										
Component Description	Replacement Value in Current Year	First Replacement Year	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
<b>110 - Building Cladding Components - Lap, Panel, etc.</b>												
Wood Siding - Shou Sugi Ban	\$65,670	2034					\$101,876					
Board and Batten Siding - Maintenance	\$5,500	2032			\$7,739							
<b>120 - Building Cladding Components - Sealants &amp; Finishes</b>												
Masonry Waterproofing	\$3,300	2040										
Exterior Paint	\$31,782	2032			\$44,720							
<b>130 - Building Cladding Components - Roofing</b>												
Composition Roofing	\$392,000	2049										
TPO Membrane roofing	\$19,975	2044										
Rain Gutters and Downspouts	\$8,426	2049										
<b>170 - Interior Finishes</b>												
Sealed/Polished Concrete Floors - Clear	\$3,600	2034					\$5,585					
Wood Look Strip Vinyl	\$1,080	2039										\$2,138
Low-Pile Carpet Tile	\$6,650	2034					\$10,316					
Interior Paint	\$0	2034					\$0					
Rubberized Flooring	\$6,798	2041										
<b>180 - Security and Access</b>												
Electronic Surveillance	\$51,579	2036							\$88,218			
Fire Detection Systems and Alarms	\$105,000	2054										
Fire Alarm Panels	\$37,500	2044										
Gate Openers	\$9,500	2039										\$18,809
Electronic Entry Access Systems	\$48,420	2036							\$82,814			
Vehicle Entrance/Exit Gates	\$28,500	2054										
Overhead Doors - Fire Garage (North)	\$20,556	2035						\$33,484				
Overhead Doors - Fire Garage (South)	\$20,556	2049										
<b>190 - Fixtures and Equipment Storage</b>												
Toilet Fixture	\$2,400	2049										
Stainless Steel Case Work	\$94,573	2054										
Police Lockers	\$140,991	2049										
Evidence Storage	\$37,819	2049										
Armory Lockers	\$12,963	2025	\$16,544	\$17,372	\$18,240	\$19,152	\$20,110	\$21,115				
Refrigerated Evidence Storage	\$13,280	2025	\$16,949	\$17,797	\$18,687	\$19,621	\$20,602	\$21,632				
<b>200 - Appliances</b>												
Refrigerator	\$2,481	2034					\$3,849					
Range/oven	\$2,387	2039										\$4,726
Dishwasher	\$1,473	2032			\$2,073							
Vent Hood	\$830	2032			\$1,167							
Evidence Fume Hood	\$27,600	2034					\$42,817					
Commercial Stove	\$5,500	2049										
Commercial Kitchen - Refrigerators	\$3,722	2034					\$5,774					
<b>210 - Furnishings &amp; Amenities</b>												
Window Blinds	\$15,000	2035						\$24,433				
Furniture Package	\$209,355	2049										

Reserve Study Schedule			Years 6-15									
Component Description	Replacement Value in Current Year	First Replacement Year	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
Athletic Equipment	\$59,343	2049										
Fire Bunkroom - Hardgoods	\$86,456	2034					\$134,121					
Fire Bunkroom - Hardgoods - Mattresses	\$13,271	2029					\$20,588					\$26,276
<b>220 - Vehicles</b>												
Police Cargo Mate Trailer	\$1,850	2030	\$2,361									
Police Radar Trailer (Digital Signs)	\$8,500	2048										
Police Toyota Tacoma #1	\$36,853	2030	\$47,035							\$66,183		
Police Toyota Tacoma #2	\$36,853	2030	\$47,035							\$66,183		
Police Ford Interceptor 16-2200	\$73,210	2026					\$113,573					
Police Ford Interceptor 19-2202	\$73,210	2027						\$119,252				
Police Ford Interceptor 20-2206	\$73,210	2028							\$125,214			
Police Ford Interceptor 21-2209	\$73,210	2029								\$131,475		
Police Ford Interceptor 23-2203	\$73,210	2028				\$108,165					\$138,049	
Police Ford Interceptor 23-2204	\$73,210	2028				\$108,165					\$138,049	
Police Ford F-150	\$69,538	2030	\$88,750							\$124,880		
Police Ford F-150 Hybrid	\$72,038	2030	\$91,941							\$129,370		
Fire Ford F-250 Pickup #293	\$62,000	2025										
Fire Ford Type 6 Engine #241	\$250,000	2025										
Fire Pierce Wildland Pumper #242	\$686,387	2033				\$1,014,106						
Fire Pierce Aerial Truck #251	\$1,873,713	2034					\$2,906,743					
Fire Freightliner Water Tender #231	\$339,290	2044										
Fire Pierce Pumper #224	\$1,298,350	2031		\$1,739,913								
Fire Ford Explorer #291	\$51,000	2026					\$79,118					
Fire Ford F-150 Pickup #292	\$65,250	2026					\$101,224					
Fire Lifeline Ambulance #272	\$406,940	2026							\$696,005			
Fire Lifeline Ambulance #271	\$406,940	2029										\$805,713
<b>230 - Police Equipment</b>												
Police AEDs (PD)	\$11,282	2031		\$15,118								\$21,273
Police Axon 3D Body Cameras	\$8,845	2027			\$12,446					\$15,884		
Police Ballistic Helmets	\$16,146	2027			\$22,719					\$28,996		
Police Ballistic Plates	\$15,743	2027			\$22,152					\$28,272		
Police Computers MDT (PD)	\$20,711	2026			\$29,143			\$33,736				\$39,054
Police DJI Mavic Drone	\$9,600	2026		\$12,865					\$16,419			
Police Firearms Handgun & Optics	\$13,337	2028				\$19,705						\$25,149
Police Firearms Rifle	\$15,011	2029					\$23,288					\$29,722
Police Patrol Bikes	\$6,839	2026		\$9,164					\$11,696			
Police Radar/Lidar Guns	\$3,671	2034					\$5,695					
Police Radios (PD) - Harris Mobile P-25	\$32,734	2027								\$58,786		
Police Radios (PD) - Harris XG25P	\$24,904	2027								\$44,724		
Police Radios (PD) - Harris XL200	\$53,094	2027								\$95,350		
Police Radios (PD) - Motorola Apx 7000	\$16,929	2026							\$28,953			
Police Radios (PD) - Motorola Cdm 1250	\$6,741	2026							\$11,530			
Police Tasers	\$12,386	2026					\$19,215					
Police Misc. Equipment (PD)	\$10,000	2029					\$15,513					\$19,799
<b>240 - Fire Equipment</b>												
Fire 1993 John Deere 544E	\$47,383	2040										
Fire ACLS Trainer Plus - #1	\$14,897	2034					\$23,110					
Fire ACLS Trainer Plus - #2	\$31,589	2025								\$56,729		

Reserve Study Schedule		Years 6-15										
Component Description	Replacement Value in Current Year	First Replacement Year	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039
Fire AEDs (FD)	\$15,794	2031		\$21,166								
Fire Bullard Thermal Imaging Cameras	\$16,848	2033				\$24,891						
Fire Cardiac Monitor/Defib (3)	\$37,137	2030	\$47,397									
Fire CPR Devices	\$34,716	2030	\$44,308									
Fire Emergency Notification System	\$0	2043										
Fire Emergency Towers	\$1,445,884	2034				\$2,243,040						
Fire Fire 700/800 MHZ Base Radio	\$7,055	2028									\$13,303	
Fire Fire 700/800 MHZ Mobile Radios	\$58,123	2028									\$109,600	
Fire Fire 700/800 MHZ Portable Radios	\$217,330	2028									\$409,809	
Fire Fire BK VHF Portable Radios	\$9,266	2028									\$17,472	
Fire Fire VHF Mobile Radios	\$25,271	2031		\$33,866								
Fire Holmatro Rescue System	\$137,705	2030	\$175,750									
Fire Hose Washer	\$18,483	2029										\$36,596
Fire Ice Rescue Sled	\$6,786	2028										
Fire Knox Box Storage System	\$8,500	2025	\$10,848					\$13,846				
Fire Lucas CPR Devices	\$31,051	2031		\$41,612								\$61,479
Fire Air Compressor	\$57,293	2044										
Fire McGrath MAC Video Laryngoscope	\$9,522	2027			\$13,398					\$17,100		
Fire Commercial Washer/Extractor	\$14,688	2033				\$21,701						
Fire Dual Purpose Dryer	\$13,436	2034					\$20,843					
Fire Physio LP (44117202)	\$32,642	2025						\$53,170				
Fire Physio LP (48435027)	\$40,015	2030	\$51,070									
Fire Physio LP (48434969)	\$40,015	2030	\$51,070									
Fire SCBA Units	\$154,369	2038									\$291,087	
Fire Shop Bench and Work Table	\$5,360	2031		\$7,183						\$9,626		
Fire Turnout Lockers	\$50,000	2049										
Fire Fire Department Alert (FDA) System.	\$215,962	2044										
<b>250 - Conveying Equipment</b>												
Elevators/Lifts - Cab Upgrade	\$70,000	2044										
<b>260 - Plumbing</b>												
Back Flow Prevention Device - Domes	\$3,250	2039										\$6,435
Back Flow Prevention Device - Fire Sp	\$3,250	2039										\$6,435
Gas - Commercial Water Heater	\$17,875	2039										\$35,391
Domestic Hot Water - Recirculation Pu	\$500	2034					\$776					
Drinking Fountain #1	\$1,537	2032			\$2,163							
Drinking Fountain #2	\$589	2032			\$829							
<b>270 - HVAC</b>												
Direct Expansion Split System - 4 ton.	\$38,200	2044										
Direct Expansion Split System - 2 ton.	\$25,500	2044										
Ceiling Mounted Gas Heater	\$34,516	2025	\$44,052	\$46,255	\$48,568	\$50,996	\$53,546	\$56,223				
Energy and Heat Recovery Ventilator	\$7,350	2049										
<b>280 - Electrical Systems</b>												
Emergency Electrical Generator	\$60,000	2054										
Emergency Electrical Generator - Mair	\$12,000	2039										\$23,759
Emergency Electrical Generator - Batt	\$500	2027	\$638			\$739			\$855			\$990
Thermography/IR Survey	\$9,500	2054										

Reserve Study Schedule													Years 6-15												
Component Description	Replacement Value in Current Year	First Replacement Year	6 2030	7 2031	8 2032	9 2033	10 2034	11 2035	12 2036	13 2037	14 2038	15 2039													
<b>290 - Lighting Fixtures</b>																									
Interior Lighting	\$25,000	2049																							
Parking Area Lighting - Pole Replacem	\$24,875	2039										\$49,251													
Parking Area Lighting - Fixtures.	\$2,250	2044																							
<b>300 - Communication &amp; Server Equipment</b>																									
Misc. Equipment - Video	\$4,800	2037								\$8,620															
Audio-Visual Equipment	\$86,725	2044																							
Wall-mounted Television/Entertainmer	\$2,500	2030	\$3,191						\$4,276																
Phone Systems	\$14,821	2038									\$27,947														
<b>310 - Fire Suppression</b>																									
Fire Sprinkler System - Maintenance	\$12,500	2039										\$24,749													
Fire Sprinkler System - Air Compresso	\$380	2029					\$589					\$752													
Fire Extinguishers	\$1,250	2030	\$1,595						\$2,138																
<b>320 - Site Amenities</b>																									
Carport Structures	\$6,500	2042																							
Bicycle Racks	\$0	2059																							
<b>330 - Exterior Improvements</b>																									
Asphalt Paving Overlay	\$78,300	2054																							
Asphalt Paving Overlay - Existing Fire	\$10,150	2025																							
Asphalt Seal Coat and Striping	\$7,830	2030	\$9,993						\$13,392																
Concrete Flatwork	\$8,500	2025						\$13,846																	
Concrete Curbs	\$7,500	2039										\$14,849													
Wood Fencing	\$20,070	2044																							
Irrigation Systems	\$15,750	2049																							
Irrigation Timers	\$1,150	2034					\$1,784																		
Landscaping	\$20,000	2049																							
<b>340 - Consultant Fees</b>																									
Reserve Study Update	\$1,650	2025	\$2,106	\$2,211	\$2,322	\$0	\$2,560	\$2,688	\$2,822	\$2,963	\$0	\$3,267													
Reserve Study Update w/ Site Visit	\$2,060	2028				\$3,044					\$3,884														
<b>Economic Variables</b>																									
Total Estimated Expenditures	\$52,856,379		\$752,635	\$1,964,522	\$246,366	\$1,390,285	\$6,079,730	\$393,425	\$1,084,333	\$885,142	\$1,234,675	\$1,303,201													
Recommended Reserve Contributions	\$741,750		\$946,682	\$994,016	\$1,043,717	\$1,095,903	\$1,150,698	\$1,208,233	\$1,268,644	\$1,332,076	\$1,398,680	\$1,468,614													
Interest Rate Earned on Reserve Accto	5.20%		5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%													
Special Assessment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
Starting Balance	\$2,849,658		YE Balance: \$5,326,603	\$4,582,614	\$5,659,723	\$5,644,339	\$752,502	\$1,648,810	\$1,928,444	\$2,498,898	\$2,801,374	\$3,121,061													

Reserve Study Schedule		Years 16-25										
Component Description	Replacement Value in Current Year	First Replacement Year	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049
<b>110 - Building Cladding Components - Lap, Panel, etc.</b>												
Wood Siding - Shou Sugi Ban	\$65,670	2034					\$165,945					
Board and Batten Siding - Maintenance	\$5,500	2032	\$11,434								\$16,893	
<b>120 - Building Cladding Components - Sealants &amp; Finishes</b>												
Masonry Waterproofing	\$3,300	2040	\$6,860									
Exterior Paint	\$31,782	2032	\$66,072								\$97,618	
<b>130 - Building Cladding Components - Roofing</b>												
Composition Roofing	\$392,000	2049										\$1,264,239
TPO Membrane roofing	\$19,975	2044					\$50,476					
Rain Gutters and Downspouts	\$8,426	2049										\$27,175
<b>170 - Interior Finishes</b>												
Sealed/Polished Concrete Floors - Clean	\$3,600	2034					\$9,097					
Wood Look Strip Vinyl	\$1,080	2039										
Low-Pile Carpet Tile	\$6,650	2034					\$16,804					
Interior Paint	\$0	2034					\$0					
Rubberized Flooring	\$6,798	2041		\$14,839								
<b>180 - Security and Access</b>												
Electronic Surveillance	\$51,579	2036									\$158,426	
Fire Detection Systems and Alarms	\$105,000	2054										
Fire Alarm Panels	\$37,500	2044					\$94,761					
Gate Openers	\$9,500	2039										
Electronic Entry Access Systems	\$48,420	2036									\$148,722	
Vehicle Entrance/Exit Gates	\$28,500	2054										
Overhead Doors - Fire Garage (North)	\$20,556	2035										
Overhead Doors - Fire Garage (South)	\$20,556	2049										\$66,295
<b>190 - Fixtures and Equipment Storage</b>												
Toilet Fixture	\$2,400	2049										\$7,740
Stainless Steel Case Work	\$94,573	2054										
Police Lockers	\$140,991	2049										\$454,711
Evidence Storage	\$37,819	2049										\$121,970
Armory Lockers	\$12,963	2025										
Refrigerated Evidence Storage	\$13,280	2025										
<b>200 - Appliances</b>												
Refrigerator	\$2,481	2034					\$6,270					
Range/oven	\$2,387	2039										
Dishwasher	\$1,473	2032	\$3,063								\$4,526	
Vent Hood	\$830	2032	\$1,724								\$2,548	
Evidence Fume Hood	\$27,600	2034					\$69,744					
Commercial Stove	\$5,500	2049										\$17,738
Commercial Kitchen - Refrigerators	\$3,722	2034					\$9,406					
<b>210 - Furnishings &amp; Amenities</b>												
Window Blinds	\$15,000	2035						\$39,799				
Furniture Package	\$209,355	2049										\$675,192

Reserve Study Schedule		Years 16-25										
Component Description	Replacement Value in Current Year	First Replacement Year	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049
Athletic Equipment	\$59,343	2049										\$191,388
Fire Bunkroom - Hardgoods	\$86,456	2034					\$218,469					
Fire Bunkroom - Hardgoods - Mattresses	\$13,271	2029					\$33,535					\$42,800
<b>220 - Vehicles</b>												
Police Cargo Mate Trailer	\$1,850	2030										
Police Radar Trailer (Digital Signs)	\$8,500	2048									\$26,108	
Police Toyota Tacoma #1	\$36,853	2030					\$93,126					
Police Toyota Tacoma #2	\$36,853	2030					\$93,126					
Police Ford Interceptor 16-2200	\$73,210	2026			\$167,799							
Police Ford Interceptor 19-2202	\$73,210	2027				\$176,189						
Police Ford Interceptor 20-2206	\$73,210	2028					\$184,999					
Police Ford Interceptor 21-2209	\$73,210	2029						\$194,249				
Police Ford Interceptor 23-2203	\$73,210	2028				\$176,189					\$224,867	
Police Ford Interceptor 23-2204	\$73,210	2028				\$176,189					\$224,867	
Police Ford F-150	\$69,538	2030					\$175,719					
Police Ford F-150 Hybrid	\$72,038	2030					\$182,036					
Fire Ford F-250 Pickup #293	\$62,000	2025							\$172,730			
Fire Ford Type 6 Engine #241	\$250,000	2025			\$573,005							
Fire Pierce Wildland Pumper #242	\$686,387	2033										
Fire Pierce Aerial Truck #251	\$1,873,713	2034										
Fire Freightliner Water Tender #231	\$339,290	2044					\$857,370					
Fire Pierce Pumper #224	\$1,298,350	2031							\$3,617,155			
Fire Ford Explorer #291	\$51,000	2026			\$116,893							
Fire Ford F-150 Pickup #292	\$65,250	2026			\$149,554							
Fire Lifeline Ambulance #272	\$406,940	2026							\$1,133,720			
Fire Lifeline Ambulance #271	\$406,940	2029										\$1,312,422
<b>230 - Police Equipment</b>												
Police AEDs (PD)	\$11,282	2031						\$29,933				
Police Axon 3D Body Cameras	\$8,845	2027			\$20,273					\$25,874		
Police Ballistic Helmets	\$16,146	2027			\$37,007					\$47,231		
Police Ballistic Plates	\$15,743	2027			\$36,083					\$46,052		
Police Computers MDT (PD)	\$20,711	2026		\$45,210			\$52,336			\$60,585		
Police DJI Mavic Drone	\$9,600	2026		\$20,956					\$26,745			
Police Firearms Handgun & Optics	\$13,337	2028				\$32,097				\$40,965		
Police Firearms Rifle	\$15,011	2029					\$37,933					\$48,413
Police Patrol Bikes	\$6,839	2026		\$14,928					\$19,052			
Police Radar/Lidar Guns	\$3,671	2034					\$9,276					
Police Radios (PD) - Harris Mobile P-25	\$32,734	2027								\$95,757		
Police Radios (PD) - Harris XG25P	\$24,904	2027								\$72,851		
Police Radios (PD) - Harris XL200	\$53,094	2027								\$155,315		
Police Radios (PD) - Motorola Apx 7000	\$16,929	2026							\$47,162			
Police Radios (PD) - Motorola Cdm 1250	\$6,741	2026							\$18,780			
Police Tasers	\$12,386	2026			\$28,390							
Police Misc. Equipment (PD)	\$10,000	2029					\$25,270					\$32,251
<b>240 - Fire Equipment</b>												
Fire 1993 John Deere 544E	\$47,383	2040	\$98,506									
Fire ACLS Trainer Plus - #1	\$14,897	2034					\$37,644					
Fire ACLS Trainer Plus - #2	\$31,589	2025										\$101,878

Reserve Study Schedule		Years 16-25										
Component Description	Replacement Value in Current Year	First Replacement Year	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049
Fire AEDs (FD)	\$15,794	2031		\$34,477								
Fire Bullard Thermal Imaging Cameras	\$16,848	2033				\$40,546						
Fire Cardiac Monitor/Defib (3)	\$37,137	2030			\$85,118							
Fire CPR Devices	\$34,716	2030						\$92,113				
Fire Emergency Notification System	\$0	2043				\$0						
Fire Emergency Towers	\$1,445,884	2034										
Fire Fire 700/800 MHZ Base Radio	\$7,055	2028									\$21,670	
Fire Fire 700/800 MHZ Mobile Radios	\$58,123	2028									\$178,526	
Fire Fire 700/800 MHZ Portable Radios	\$217,330	2028									\$667,535	
Fire Fire BK VHF Portable Radios	\$9,266	2028									\$28,460	
Fire Fire VHF Mobile Radios	\$25,271	2031		\$55,164								
Fire Holmatro Rescue System	\$137,705	2030	\$286,278									
Fire Hose Washer	\$18,483	2029										\$59,610
Fire Ice Rescue Sled	\$6,786	2028				\$16,332						
Fire Knox Box Storage System	\$8,500	2025	\$17,671					\$22,553				
Fire Lucas CPR Devices	\$31,051	2031								\$90,833		
Fire Air Compressor	\$57,293	2044					\$144,776					
Fire McGrath MAC Video Laryngoscope	\$9,522	2027			\$21,824					\$27,854		
Fire Commercial Washer/Extractor	\$14,688	2033				\$35,349						
Fire Dual Purpose Dryer	\$13,436	2034					\$33,951					
Fire Physio LP (44117202)	\$32,642	2025						\$86,609				
Fire Physio LP (48435027)	\$40,015	2030	\$83,188									
Fire Physio LP (48434969)	\$40,015	2030	\$83,188									
Fire SCBA Units	\$154,369	2038										
Fire Shop Bench and Work Table	\$5,360	2031				\$12,900						\$17,287
Fire Turnout Lockers	\$50,000	2049										\$161,255
Fire Fire Department Alert (FDA) System.	\$215,962	2044					\$545,726					
<b>250 - Conveying Equipment</b>												
Elevators/Lifts - Cab Upgrade	\$70,000	2044					\$176,887					
<b>260 - Plumbing</b>												
Back Flow Prevention Device - Domes	\$3,250	2039										
Back Flow Prevention Device - Fire Sp	\$3,250	2039										
Gas - Commercial Water Heater	\$17,875	2039										
Domestic Hot Water - Recirculation Pu	\$500	2034					\$1,263					
Drinking Fountain #1	\$1,537	2032	\$3,196								\$4,722	
Drinking Fountain #2	\$589	2032	\$1,225								\$1,810	
<b>270 - HVAC</b>												
Direct Expansion Split System - 4 ton.	\$38,200	2044					\$96,529					
Direct Expansion Split System - 2 ton.	\$25,500	2044					\$64,437					
Ceiling Mounted Gas Heater	\$34,516	2025										
Energy and Heat Recovery Ventilator	\$7,350	2049										\$23,704
<b>280 - Electrical Systems</b>												
Emergency Electrical Generator	\$60,000	2054										
Emergency Electrical Generator - Mair	\$12,000	2039										
Emergency Electrical Generator - Batt	\$500	2027			\$1,146			\$1,327			\$1,536	
Thermography/IR Survey	\$9,500	2054										

Reserve Study Schedule													Years 16-25				
Component Description	Replacement Value in Current Year	First Replacement Year	16 2040	17 2041	18 2042	19 2043	20 2044	21 2045	22 2046	23 2047	24 2048	25 2049					
<b>290 - Lighting Fixtures</b>																	
Interior Lighting	\$25,000	2049										\$80,627					
Parking Area Lighting - Pole Replacem	\$24,875	2039															
Parking Area Lighting - Fixtures.	\$2,250	2044					\$5,686										
<b>300 - Communication &amp; Server Equipment</b>																	
Misc. Equipment - Video	\$4,800	2037										\$15,480					
Audio-Visual Equipment	\$86,725	2044					\$219,150										
Wall-mounted Television/Entertainer	\$2,500	2030			\$5,730						\$7,679						
Phone Systems	\$14,821	2038															
<b>310 - Fire Suppression</b>																	
Fire Sprinkler System - Maintenance	\$12,500	2039															
Fire Sprinkler System - Air Compresso	\$380	2029					\$960					\$1,225					
Fire Extinguishers	\$1,250	2030			\$2,865						\$3,839						
<b>320 - Site Amenities</b>																	
Carport Structures	\$6,500	2042			\$14,898												
Bicycle Racks	\$0	2059															
<b>330 - Exterior Improvements</b>																	
Asphalt Paving Overlay	\$78,300	2054															
Asphalt Paving Overlay - Existing Fire	\$10,150	2025															
Asphalt Seal Coat and Striping	\$7,830	2030			\$17,947						\$24,050						
Concrete Flatwork	\$8,500	2025						\$22,553									
Concrete Curbs	\$7,500	2039															
Wood Fencing	\$20,070	2044					\$50,716										
Irrigation Systems	\$15,750	2049										\$50,795					
Irrigation Timers	\$1,150	2034					\$2,906										
Landscaping	\$20,000	2049										\$64,502					
<b>340 - Consultant Fees</b>																	
Reserve Study Update	\$1,650	2025	\$3,430	\$3,602	\$3,782	\$0	\$4,169	\$4,378	\$4,597	\$4,827	\$0	\$5,321					
Reserve Study Update w/ Site Visit	\$2,060	2028				\$4,958					\$6,327						
<b>Economic Variables</b>																	
Total Estimated Expenditures	\$52,856,379		\$665,836	\$189,175	\$1,282,314	\$670,749	\$3,939,047	\$493,513	\$5,039,941	\$627,179	\$1,891,694	\$5,065,670					
Recommended Reserve Contributions	\$741,750		\$1,542,045	\$1,619,147	\$1,700,105	\$1,785,110	\$1,874,365	\$1,968,084	\$2,066,488	\$2,169,812	\$2,278,303	\$2,392,218					
Interest Rate Earned on Reserve Accto	5.20%		5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%					
Special Assessment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Starting Balance	\$2,849,658		YE Balance: \$4,205,128	\$5,928,125	\$6,675,904	\$8,195,359	\$6,449,472	\$8,336,092	\$5,641,497	\$7,557,705	\$8,357,418	\$5,979,531					

Reserve Study Schedule		Years 26-30					
Component Description	Replacement Value in Current Year	First Replacement Year	26 2050	27 2051	28 2052	29 2053	30 2054
<b>110 - Building Cladding Components - Lap, Panel, etc.</b>							
Wood Siding - Shou Sugi Ban	\$65,670	2034					\$270,307
Board and Batten Siding - Maintenance	\$5,500	2032					
<b>120 - Building Cladding Components - Sealants &amp; Finishes</b>							
Masonry Waterproofing	\$3,300	2040					
Exterior Paint	\$31,782	2032					
<b>130 - Building Cladding Components - Roofing</b>							
Composition Roofing	\$392,000	2049					
TPO Membrane roofing	\$19,975	2044					
Rain Gutters and Downspouts	\$8,426	2049					
<b>170 - Interior Finishes</b>							
Sealed/Polished Concrete Floors - Clear	\$3,600	2034					\$14,818
Wood Look Strip Vinyl	\$1,080	2039					\$4,445
Low-Pile Carpet Tile	\$6,650	2034					\$27,372
Interior Paint	\$0	2034					\$0
Rubberized Flooring	\$6,798	2041					
<b>180 - Security and Access</b>							
Electronic Surveillance	\$51,579	2036					
Fire Detection Systems and Alarms	\$105,000	2054					\$432,194
Fire Alarm Panels	\$37,500	2044					
Gate Openers	\$9,500	2039					\$39,103
Electronic Entry Access Systems	\$48,420	2036					
Vehicle Entrance/Exit Gates	\$28,500	2054					\$117,310
Overhead Doors - Fire Garage (North)	\$20,556	2035					
Overhead Doors - Fire Garage (South)	\$20,556	2049					
<b>190 - Fixtures and Equipment Storage</b>							
Toilet Fixture	\$2,400	2049					
Stainless Steel Case Work	\$94,573	2054					\$389,274
Police Lockers	\$140,991	2049					
Evidence Storage	\$37,819	2049					
Armory Lockers	\$12,963	2025					
Refrigerated Evidence Storage	\$13,280	2025					
<b>200 - Appliances</b>							
Refrigerator	\$2,481	2034					\$10,214
Range/oven	\$2,387	2039					\$9,825
Dishwasher	\$1,473	2032					
Vent Hood	\$830	2032					
Evidence Fume Hood	\$27,600	2034					\$113,605
Commercial Stove	\$5,500	2049					
Commercial Kitchen - Refrigerators	\$3,722	2034					\$15,321
<b>210 - Furnishings &amp; Amenities</b>							
Window Blinds	\$15,000	2035					
Furniture Package	\$209,355	2049					

Reserve Study Schedule			Years 26-30				
Component Description	Replacement Value in Current Year	First Replacement Year	26 2050	27 2051	28 2052	29 2053	30 2054
Athletic Equipment	\$59,343	2049					
Fire Bunkroom - Hardgoods	\$86,456	2034					\$355,863
Fire Bunkroom - Hardgoods - Mattresses	\$13,271	2029					\$54,625
<b>220 - Vehicles</b>							
Police Cargo Mate Trailer	\$1,850	2030					
Police Radar Trailer (Digital Signs)	\$8,500	2048					
Police Toyota Tacoma #1	\$36,853	2030		\$131,038			
Police Toyota Tacoma #2	\$36,853	2030		\$131,038			
Police Ford Interceptor 16-2200	\$73,210	2026	\$247,916				
Police Ford Interceptor 19-2202	\$73,210	2027		\$260,312			
Police Ford Interceptor 20-2206	\$73,210	2028			\$273,327		
Police Ford Interceptor 21-2209	\$73,210	2029				\$286,994	
Police Ford Interceptor 23-2203	\$73,210	2028				\$286,994	
Police Ford Interceptor 23-2204	\$73,210	2028				\$286,994	
Police Ford F-150	\$69,538	2030		\$247,254			
Police Ford F-150 Hybrid	\$72,038	2030		\$256,143			
Fire Ford F-250 Pickup #293	\$62,000	2025					
Fire Ford Type 6 Engine #241	\$250,000	2025					
Fire Pierce Wildland Pumper #242	\$686,387	2033					
Fire Pierce Aerial Truck #251	\$1,873,713	2034					
Fire Freightliner Water Tender #231	\$339,290	2044					
Fire Pierce Pumper #224	\$1,298,350	2031					
Fire Ford Explorer #291	\$51,000	2026	\$172,704				
Fire Ford F-150 Pickup #292	\$65,250	2026	\$220,960				
Fire Lifeline Ambulance #272	\$406,940	2026					
Fire Lifeline Ambulance #271	\$406,940	2029					
<b>230 - Police Equipment</b>							
Police AEDs (PD)	\$11,282	2031			\$42,119		
Police Axon 3D Body Cameras	\$8,845	2027			\$33,022		
Police Ballistic Helmets	\$16,146	2027			\$60,280		
Police Ballistic Plates	\$15,743	2027			\$58,775		
Police Computers MDT (PD)	\$20,711	2026	\$70,135			\$81,190	
Police DJI Mavic Drone	\$9,600	2026		\$34,134			
Police Firearms Handgun & Optics	\$13,337	2028				\$52,283	
Police Firearms Rifle	\$15,011	2029					\$61,789
Police Patrol Bikes	\$6,839	2026		\$24,316			
Police Radar/Lidar Guns	\$3,671	2034					\$15,110
Police Radios (PD) - Harris Mobile P-25	\$32,734	2027					
Police Radios (PD) - Harris XG25P	\$24,904	2027					
Police Radios (PD) - Harris XL200	\$53,094	2027					
Police Radios (PD) - Motorola Apx 7000	\$16,929	2026					
Police Radios (PD) - Motorola Cdm 1250	\$6,741	2026					
Police Tasers	\$12,386	2026	\$41,945				
Police Misc. Equipment (PD)	\$10,000	2029					\$41,161
<b>240 - Fire Equipment</b>							
Fire 1993 John Deere 544E	\$47,383	2040					
Fire ACLS Trainer Plus - #1	\$14,897	2034					\$61,318
Fire ACLS Trainer Plus - #2	\$31,589	2025					

Reserve Study Schedule			Years 26-30				
Component Description	Replacement Value in Current Year	First Replacement Year	26 2050	27 2051	28 2052	29 2053	30 2054
Fire AEDs (FD)	\$15,794	2031		\$56,159			
Fire Bullard Thermal Imaging Cameras	\$16,848	2033				\$66,045	
Fire Cardiac Monitor/Defib (3)	\$37,137	2030					\$152,861
Fire CPR Devices	\$34,716	2030					
Fire Emergency Notification System	\$0	2043					
Fire Emergency Towers	\$1,445,884	2034					\$5,951,453
Fire Fire 700/800 MHZ Base Radio	\$7,055	2028					
Fire Fire 700/800 MHZ Mobile Radios	\$58,123	2028					
Fire Fire 700/800 MHZ Portable Radios	\$217,330	2028					
Fire Fire BK VHF Portable Radios	\$9,266	2028					
Fire Fire VHF Mobile Radios	\$25,271	2031		\$89,857			
Fire Holmatro Rescue System	\$137,705	2030	\$466,317				
Fire Hose Washer	\$18,483	2029					
Fire Ice Rescue Sled	\$6,786	2028					
Fire Knox Box Storage System	\$8,500	2025	\$28,784				
Fire Lucas CPR Devices	\$31,051	2031					
Fire Air Compressor	\$57,293	2044					
Fire McGrath MAC Video Laryngoscope	\$9,522	2027			\$35,549		
Fire Commercial Washer/Extractor	\$14,688	2033				\$57,580	
Fire Dual Purpose Dryer	\$13,436	2034					\$55,303
Fire Physio LP (44117202)	\$32,642	2025					
Fire Physio LP (48435027)	\$40,015	2030	\$135,504				
Fire Physio LP (48434969)	\$40,015	2030	\$135,504				
Fire SCBA Units	\$154,369	2038				\$605,148	
Fire Shop Bench and Work Table	\$5,360	2031					
Fire Turnout Lockers	\$50,000	2049					
Fire Fire Department Alert (FDA) System.	\$215,962	2044					
<b>250 - Conveying Equipment</b>							
Elevators/Lifts - Cab Upgrade	\$70,000	2044					
<b>260 - Plumbing</b>							
Back Flow Prevention Device - Domes	\$3,250	2039					\$13,377
Back Flow Prevention Device - Fire Sp	\$3,250	2039					\$13,377
Gas - Commercial Water Heater	\$17,875	2039					\$73,576
Domestic Hot Water - Recirculation Pu	\$500	2034					\$2,058
Drinking Fountain #1	\$1,537	2032					
Drinking Fountain #2	\$589	2032					
<b>270 - HVAC</b>							
Direct Expansion Split System - 4 ton.	\$38,200	2044					
Direct Expansion Split System - 2 ton.	\$25,500	2044					
Ceiling Mounted Gas Heater	\$34,516	2025					
Energy and Heat Recovery Ventilator	\$7,350	2049					
<b>280 - Electrical Systems</b>							
Emergency Electrical Generator	\$60,000	2054					\$246,968
Emergency Electrical Generator - Mair	\$12,000	2039					\$49,394
Emergency Electrical Generator - Batt	\$500	2027		\$1,778			\$2,058
Thermography/IR Survey	\$9,500	2054					\$39,103

Reserve Study Schedule		Years 26-30					
Component Description	Replacement Value in Current Year	First Replacement Year	26 2050	27 2051	28 2052	29 2053	30 2054
<b>290 - Lighting Fixtures</b>							
Interior Lighting	\$25,000	2049					
Parking Area Lighting - Pole Replacem	\$24,875	2039					\$102,389
Parking Area Lighting - Fixtures.	\$2,250	2044					
<b>300 - Communication &amp; Server Equipment</b>							
Misc. Equipment - Video	\$4,800	2037					
Audio-Visual Equipment	\$86,725	2044					
Wall-mounted Television/Entertainer	\$2,500	2030					\$10,290
Phone Systems	\$14,821	2038				\$58,100	
<b>310 - Fire Suppression</b>							
Fire Sprinkler System - Maintenance	\$12,500	2039					\$51,452
Fire Sprinkler System - Air Compresso	\$380	2029					\$1,563
Fire Extinguishers	\$1,250	2030					\$5,145
<b>320 - Site Amenities</b>							
Carport Structures	\$6,500	2042					
Bicycle Racks	\$0	2059					
<b>330 - Exterior Improvements</b>							
Asphalt Paving Overlay	\$78,300	2054					\$322,293
Asphalt Paving Overlay - Existing Fire	\$10,150	2025	\$34,372				
Asphalt Seal Coat and Striping	\$7,830	2030					\$32,229
Concrete Flatwork	\$8,500	2025					
Concrete Curbs	\$7,500	2039					\$30,871
Wood Fencing	\$20,070	2044					
Irrigation Systems	\$15,750	2049					
Irrigation Timers	\$1,150	2034					\$4,734
Landscaping	\$20,000	2049					
<b>340 - Consultant Fees</b>							
Reserve Study Update	\$1,650	2025	\$5,587	\$5,867	\$6,160	\$0	\$6,792
Reserve Study Update w/ Site Visit	\$2,060	2028				\$8,075	
<b>Economic Variables</b>							
Total Estimated Expenditures	\$52,856,379		\$1,559,728	\$1,237,895	\$509,233	\$1,789,403	\$9,475,493
Recommended Reserve Contributions	\$741,750		\$2,511,829	\$2,637,420	\$2,769,291	\$2,907,756	\$3,053,144
Interest Rate Earned on Reserve Acco	5.20%		5.20%	5.20%	5.20%	5.20%	5.20%
Special Assessment	\$0		\$0	\$0	\$0	\$0	\$0
Starting Balance	\$2,849,658	YE Balance:	\$7,292,077	\$9,143,565	\$11,996,611	\$13,796,943	\$7,758,072

## Reserve Study Types

Level I	Level II	Level III
Full Evaluation (Initial Study)	Visual Evaluation (Every Fifth Year)	Office Update (4 years Between I & II)
Component Catalog & Inventory	Component Inventory Verification	Update Life and Replacement Cost Analysis
Condition Assessment of Common Components	Condition Assessment of Common Components	Update RUL based on work performed
Life and Replacement Cost Analysis	Update Life and Replacement Cost Analysis	Update Funding Analysis & Recommendations
Review Historical Maintenance Records	Update RUL based on work performed	
Funding Analysis & Recommendations	Update Funding Analysis & Recommendations	

## Economic Variables

Economic variables such as inflation of goods and services are factored into the estimated future replacement costs of common components, using historical data provided by [www.Inflationdata.com](http://www.Inflationdata.com). Inflation is compounded over the 30-year period to give an accurate portrait of what costs may look like over the 30 years. Using historical data allows us to forecast a fairly accurate 30-year cost analysis. Actual prices should be adjusted annually, using the current RS-Means Facilities Construction Cost Data guide, in order to provide the most up to date cost analysis. Updating your Reserve Study annually is important and will help to prevent large fluctuation in Recommended Annual Contributions.

Projected Annual Inflation (%) Based on inflation history 2015 - 2024 by <a href="http://www.Inflationdata.com">www.Inflationdata.com</a>	5.00% is applied annually to all future expenditures to keep up with inflation. This factor may be adjusted annually.
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## Elements Contained Within This Reserve Study

This Reserve Study shall include the following elements:

- Preparation of Major Common Elements Components Inventory
- Assess Component Condition based upon an on-site visual observation
- Assess the Use Life, Remaining Use Life and Valuation Estimates of Repair or Replacement
- Test the Current fund Status and other Funding Methods
- Develop and recommend a practical Funding Plan

## Elements Excluded From This Reserve Study

The following Components types are typically excluded from this report as their use-life cannot be determined due to lack of accessibility without “destructive testing” and analysis from a specialist. If any of these items are of concern to the association, or would like to have them included, please notify us so that we assist in coordination of the appropriate specialist.

- In wall or underground plumbing, fittings and valves
- In wall or underground electrical wiring
- Utility Lines, junction boxes, and meters
- Mechanical systems and equipment that are inaccessible
- Environmental hazards, (radon, asbestos, etc.)

## Reserve Study Disclosures

The documents included within the reserve study are intended to be used as guidelines and estimates. Predicting exactly when a common component or system will fail is impractical; however, an estimation of useful life based on similar product history and professional experience is used to estimate the time of replacement and associated costs. All costs included within this reserve study should be used as budgeting figures. For exact pricing, a qualified, licensed contractor should be contacted to provide a bid for any anticipated replacements.

Per ORS175.100, the replacement schedule lists all components and systems which are anticipated to wear out or fail within 30 years. Items which are anticipated to be replaced or repaired in the current year are typically not included if the study was produced prior to the fiscal year the study represents. Information pertaining to the component and costs should have been provided to the Reserve Study Provider. Due to this factor, the starting balance is often an estimate of the year end balance.

On the reserve schedule, review which items are anticipated to require renewal in the near future and monitor closely. It may be better to replace items prior to failure to eliminate the opportunity for surrounding components or associated systems to be affected. Be aware of items scheduled within 5 years of the current year. If the component represents a major expense, it is appropriate to obtain Order of Magnitude Pricing from a contractor. A representative from Certa Building Solutions can typically assist with this. The replacement of components are scheduled based on historical data and the replacement is scheduled as an estimate. Items commonly fail sooner or later than the estimated date. If items fail prematurely, a warranty may still be valid. Be sure to check with the manufacturer about warranty coverage prior to replacing the item.

This reserve study is not a guarantee or warranty for any components or systems. The product manufacturer or installation contractor generally provides a warranty. The manufacturer and/or installation contractor may not be identified for some components or systems and therefore may be difficult to obtain warranty information. Anytime warranty info is provided by a service provider or upon the purchase of a new component or system, that information should be kept on file. The anticipated funds per unit assume all units are participating. If vacant units exist or otherwise do not contribute to the reserve fund, adjustments may need to be made to compensate for that loss of revenue.

Interest rate on savings is assumed in this report. If the association has multiple accounts with varying rates a conservative estimate for interest earned has been made. If the association believes that the stated rate is inaccurate, they can request an adjustment to the interest rate in writing, providing the new interest rate, so necessary revisions can be made.

This reserve study represents a reflection of the financial and maintenance projections for this community as of the date of issue. Over time, deposits, interest rates, inflation, and replacement costs will vary, making this reserve study inaccurate. It is required to update this reserve study every year per the state of Oregon Code 100.175 to ensure accuracy and adequate funding.

Taxes owed to the IRS have not been factored into this study, as we are unable to know the exact net taxable income prior to any given year.

This reserve study is not to take the place of a property condition assessment and has been developed based on a limited visual review of the site. We recommend a property condition assessment be performed every 5 years and the subsequent findings and recommendations incorporated into the reserve study. Unless otherwise stated in this report, this reserve study was prepared without reviewing or responding to an existing property condition assessment report.

## Reserve Study Definitions and Terms

**CASH FLOW METHOD:** A method of developing a Reserve Funding Plan where contributions to the Reserve fund are designed to offset the variable annual expenditures from the Reserve fund. Different Reserve Funding Plans are tested against the anticipated schedule of Reserve expenses until the desired Funding Goal is achieved.

**COMPONENT:** The individual line items in the Reserve Study, developed or updated in the Physical Analysis. These elements form the building blocks for the Reserve Study. Components typically are: 1) Association responsibility, 2) with limited Useful Life expectancies, 3) predictable Remaining Useful Life expectancies, 4) above a minimum threshold cost, and 5) as required by local codes.

**COMPONENT INVENTORY:** The task of selecting and quantifying Reserve Components. This task can be accomplished through on-site visual observations, review of association design and organizational documents, a review of established association precedents, and discussion with appropriate association representative(s) of the association or cooperative.

**COMPONENT METHOD:** A method of developing a Reserve Funding Plan where the total contribution is based on the sum of contributions for individual components. See "Cash Flow Method."

**CONDITION ASSESSMENT:** The task of evaluating the current condition of the component based on observed or reported characteristics.

**CURRENT REPLACEMENT COST:** See "Replacement Cost."

**DEFICIT:** An actual (or projected) Reserve Balance less than the Fully Funded Balance. The opposite would be a Surplus.

**EFFECTIVE AGE:** The difference between Useful Life and Remaining Useful Life. Not always equivalent to chronological age, since some components age irregularly. Used primarily in computations.

**FINANCIAL ANALYSIS:** The portion of a Reserve Study where current status of the Reserves (measured as cash or Percent Funded) and a recommended Reserve contribution rate (Reserve Funding Plan) are derived, and the projected Reserve income and expense over time is presented. The Financial Analysis is one of the two parts of a Reserve Study.

**FULLY FUNDED:** 100% Funded. When the actual (or projected) Reserve balance is equal to the Fully Funded Balance.

**FULLY FUNDED BALANCE (FFB):** Total Accrued Depreciation. An indicator against which Actual (or projected) Reserve balance can be compared. The Reserve balance that is in direct proportion to the fraction of life "used up" of the current Repair or Replacement cost. This number is calculated for each component, then summed together for an association total. Two formulae can be utilized, depending on the provider's sensitivity to interest and inflation effects.

Note: Both yield identical results when interest and inflation are equivalent.

$FFB = \text{Current Cost} \times \text{Effective Age} / \text{Useful Life}$  or

$FFB = (\text{Current Cost} \times \text{Effective Age} / \text{Useful Life}) + [(\text{Current Cost} \times \text{Effective Age} / \text{Useful Life}) / (1 + \text{Interest Rate})^{\text{Remaining Life}}] - [(\text{Current Cost} \times \text{Effective Age} / \text{Useful Life}) / (1 + \text{Inflation Rate})^{\text{Remaining Life}}]$

**FUND STATUS:** The status of the reserve fund as compared to an established benchmark such as percent funding.

**FUNDING GOALS:** Independent of methodology utilized, the following represent the basic categories of Funding Plan goals:

**FUNDING GOALS: Independent of methodology utilized, the following represent the basic categories of Funding Plan goals:**

**Baseline Funding:**

Establishing a Reserve funding goal of keeping the Reserve cash balance above zero.

**Full Funding:** Setting a Reserve funding goal of attaining and maintaining Reserves at or near 100% funded.

**Statutory Funding:** Establishing a Reserve funding goal of setting aside the specific minimum amount of Reserves required by local statutes.

**Threshold Funding:** Establishing a Reserve funding goal of keeping the Reserve balance above a specified dollar or Percent Funded amount. Depending on the threshold, this may be more or less conservative than "Fully Funding."

**FUNDING PLAN:** An association's plan to provide income to a Reserve fund to offset anticipated expenditures from that fund.

**FUNDING PRINCIPLES:**

- Sufficient Funds When Required
- Stable Contribution Rate over the Years
- Evenly Distributed Contributions over the Years
- Fiscally Responsible

**LIFE AND VALUATION ESTIMATES:** The task of estimating Useful Life, Remaining Useful Life, and Repair or Replacement Costs for the Reserve components.

**PERCENT FUNDED:** The ratio, at a particular point of time (typically the beginning of the Fiscal Year), of the actual (or projected) Reserve Balance to the Fully Funded Balance, expressed as a percentage.

**PHYSICAL ANALYSIS:** The portion of the Reserve Study where the Component Inventory, Condition Assessment, and Life and Valuation Estimate tasks are performed. This represents one of the two parts of the Reserve Study.

**REMAINING USEFUL LIFE (RUL):** Also referred to as "Remaining Life" (RL). The estimated time, in years, that a reserve component can be expected to continue to serve its intended function. Projects anticipated to occur in the initial year have "zero" Remaining Useful Life.

**REPLACEMENT COST:** The cost of replacing, repairing, or restoring a Reserve Component to its original functional condition. The Current Replacement Cost would be the cost to replace, repair, or restore the component during that particular year.

**RESERVE BALANCE:** Actual or projected funds as of a particular point in time that the association has identified for use to defray the future repair or replacement of those major components which the association is obligated to maintain. Also known as Reserves, Reserve Accounts, Cash Reserves. Based upon information provided and not audited.

**RESERVE PROVIDER:** An individual that prepares Reserve Studies.

**RESERVE STUDY:** A budget planning tool which identifies the current status of the Reserve fund and a stable and equitable Funding Plan to offset the anticipated future major common area expenditures. The Reserve Study consists of two parts: the Physical Analysis and the Financial Analysis.

## Reserve Study Limitations

This reserve study is intended for the sole use of the client indicated above and must not be distributed to, or used by, others without our knowledge. It is based on the documents and information provided to us and the findings at the time of our on-site review.

It is a basic assumption that any correspondence, material, data, evaluations and reports furnished by others are free of latent deficiencies or inaccuracies except for apparent variances discovered during the completion of this report.

Unless specifically noted in this report, no testing, verification of operation of systems, review of concealed elements, intrusive openings, opening of system components for internal inspection, detailed analysis or design calculations were conducted, nor were they within the scope of this review.

Some of the findings herein are based on a random sampling visual review of the surface conditions, discussions with the Board of Directors and/or their designated representatives, and review of relevant documents. Observations were made only of those areas that were readily accessible during our review. Deficiencies existing but not recorded in this report were not apparent given the level of study undertaken. Components not included have not been reviewed, and if their conditions need to be known, further study will be required. Unless otherwise indicated, components are assumed to be suitable for their intended use and are being used under normal service conditions. Finally, we have not undertaken a physical review of concealed structural systems.

It is possible that unexpected conditions may be encountered at buildings that have not been explored within the scope of this reserve study. Should such an event occur, CBS should be notified in order that we may determine if modifications to our conclusions are necessary.

In issuing this reserve study, CBS does not assume any of the duties or liabilities of the designers, builders or owners of the subject property. Owners, prospective purchasers, tenants or others who use or rely on the contents of this reserve study do so with the understanding as to the limitations of the documents reviewed and the general visual review undertaken, and understand that CBS cannot be held liable for damages they may suffer in respect to the purchase, ownership, or use of the subject property.

Professional judgment was exercised in gathering and analyzing the information obtained and in the formulation of the conclusions. Like all professional persons rendering advice, we do not act as insurers of the conclusions we reach, but we commit ourselves to care and competence in reaching those conclusions. No warranties, either expressed or implied, are made.



# SUNRIVER FIRE DEPARTMENT / Memorandum

Date: April 10<sup>th</sup>, 2026  
To: SSD Board of Directors  
From: Bill Boos, Fire Chief

Subject: **SSD Board Meeting – April 16<sup>th</sup>, 2026**

---

## **A) Calls for Service**

- Emergency response update

## **B) Administrative Update**

- Development of the FY 2026/27 annual budget
- Building update
- Wildfire preparedness fair
- Meeting with Jason Jantzi from SDAO
- Meeting with Ben Duda, Ashley Volz and Rachelle Brookins
- SROA rules and regulations
- Central Oregon Fire Chiefs association

## **C) Operations Update**

- Central Oregon wildfire school (COWS)
- Case review with Dr. Murphy
- Wildfire pre-season training

## **D) Community Events**

- No community events were scheduled.

# SUNRIVER FIRE DEPARTMENT DASHBOARD

Community ~ Honor ~ Integrity ~ Pride



## March

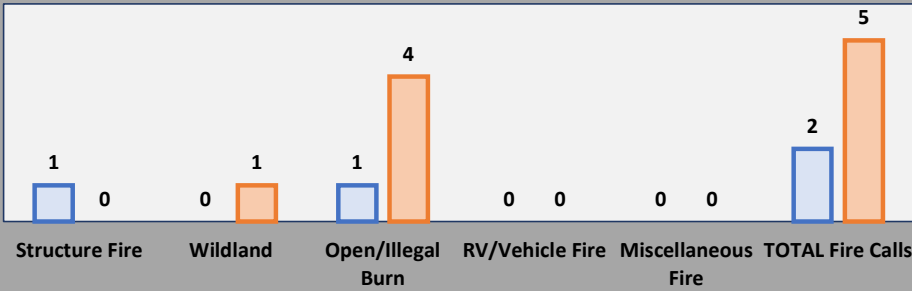
### Comparison Statistics

March

2025	2026
<b>24</b>	<b>45</b>

#### FIRE RESPONSES

■ 2025 ■ 2026

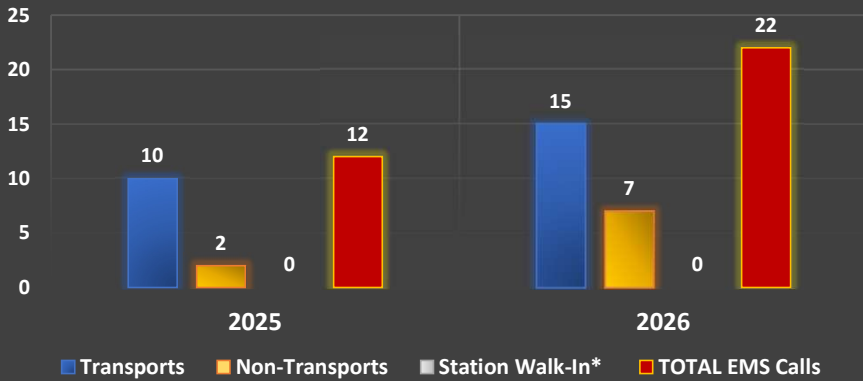


#### RESPONSE TIMES (Min:Sec)

(Min:Sec)

	2025	2026
<b>Turn-Out Time</b> (Dispatched to Enroute)	<b>1:46</b>	<b>1:51</b>
<b>Response Time</b> (Enroute to Arrived)	<b>9:29</b>	<b>9:23</b>
<b>Scene to Back In-Service</b>	<b>41:43</b>	<b>45:03</b>

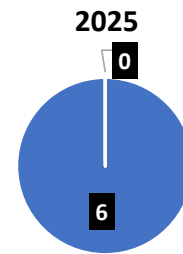
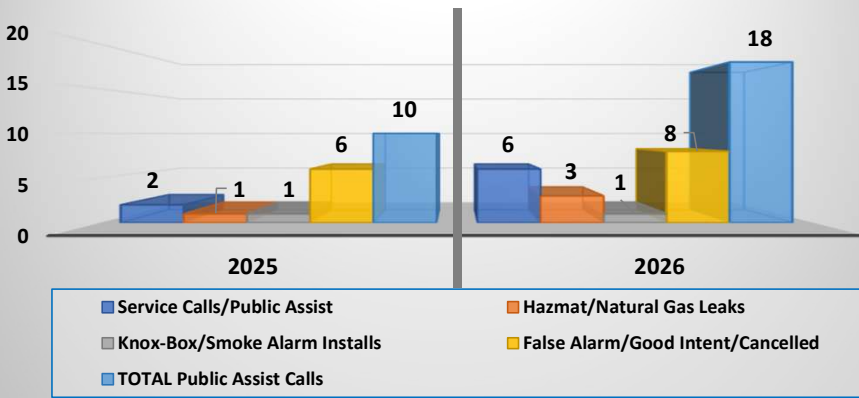
#### EMS RESPONSES



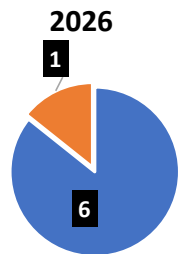
\*Walk-ins are included in Transport / Non-Transport Totals

	March 2025	March 2026
<b>TRAINING HOURS</b>	<b>506.5</b>	<b>276.8</b>
<b>MOTOR VEHICLE CRASHES</b>	<b>0</b>	<b>2</b>

#### PUBLIC ASSIST CALLS



■ Mutual Aid Given  
■ Mutual Aid Received



■ Mutual Aid Given  
■ Mutual Aid Received

#### TOTAL CALLS (YTD)

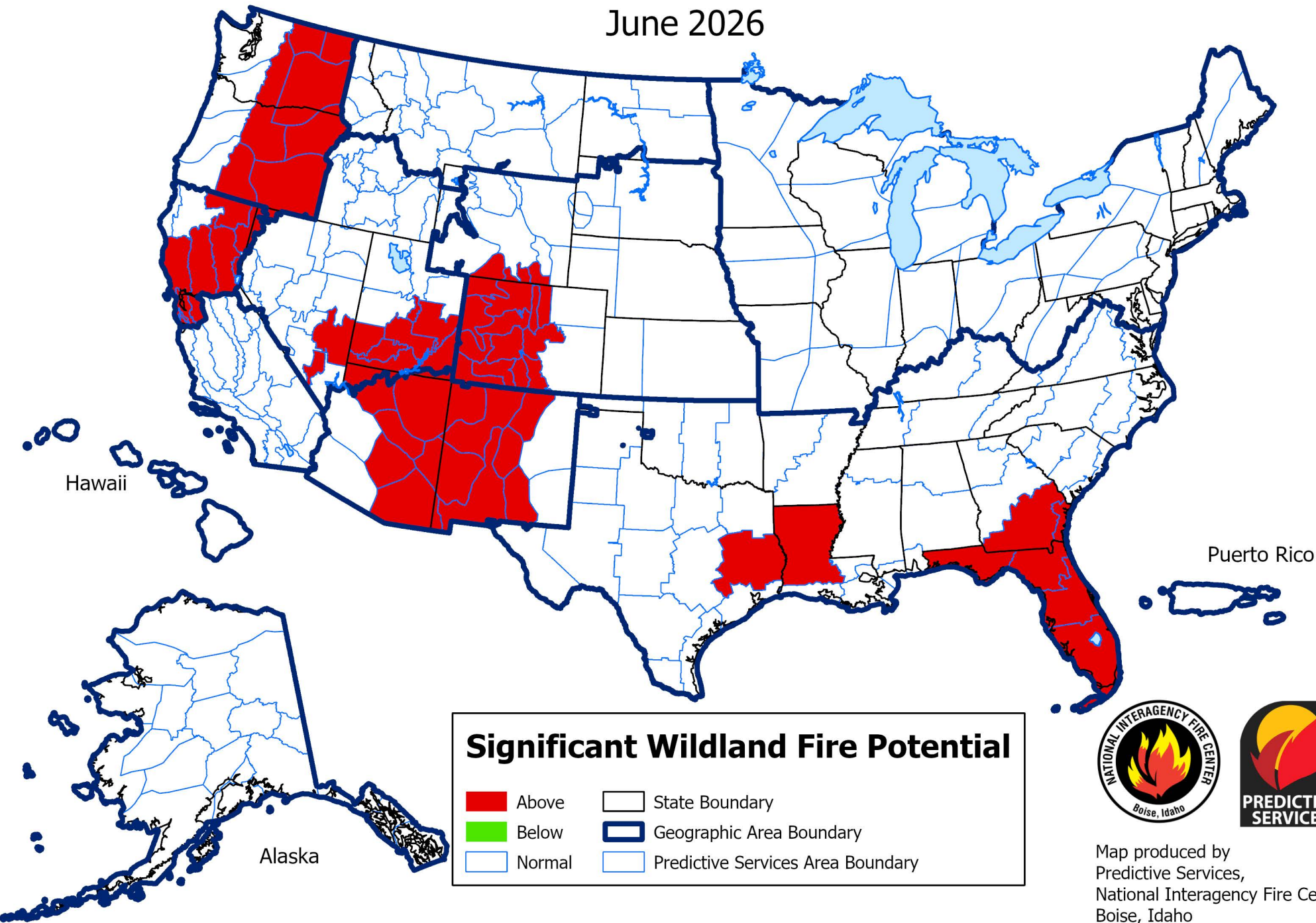
<b>89</b>	<b>104</b>
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**March 2025**  
Ambulance Billing \$ **18,482.00**

**March 2026**  
Ambulance Billing \$ **36,030.20**

# Significant Wildland Fire Potential Outlook

June 2026



Map produced by  
Predictive Services,  
National Interagency Fire Center  
Boise, Idaho

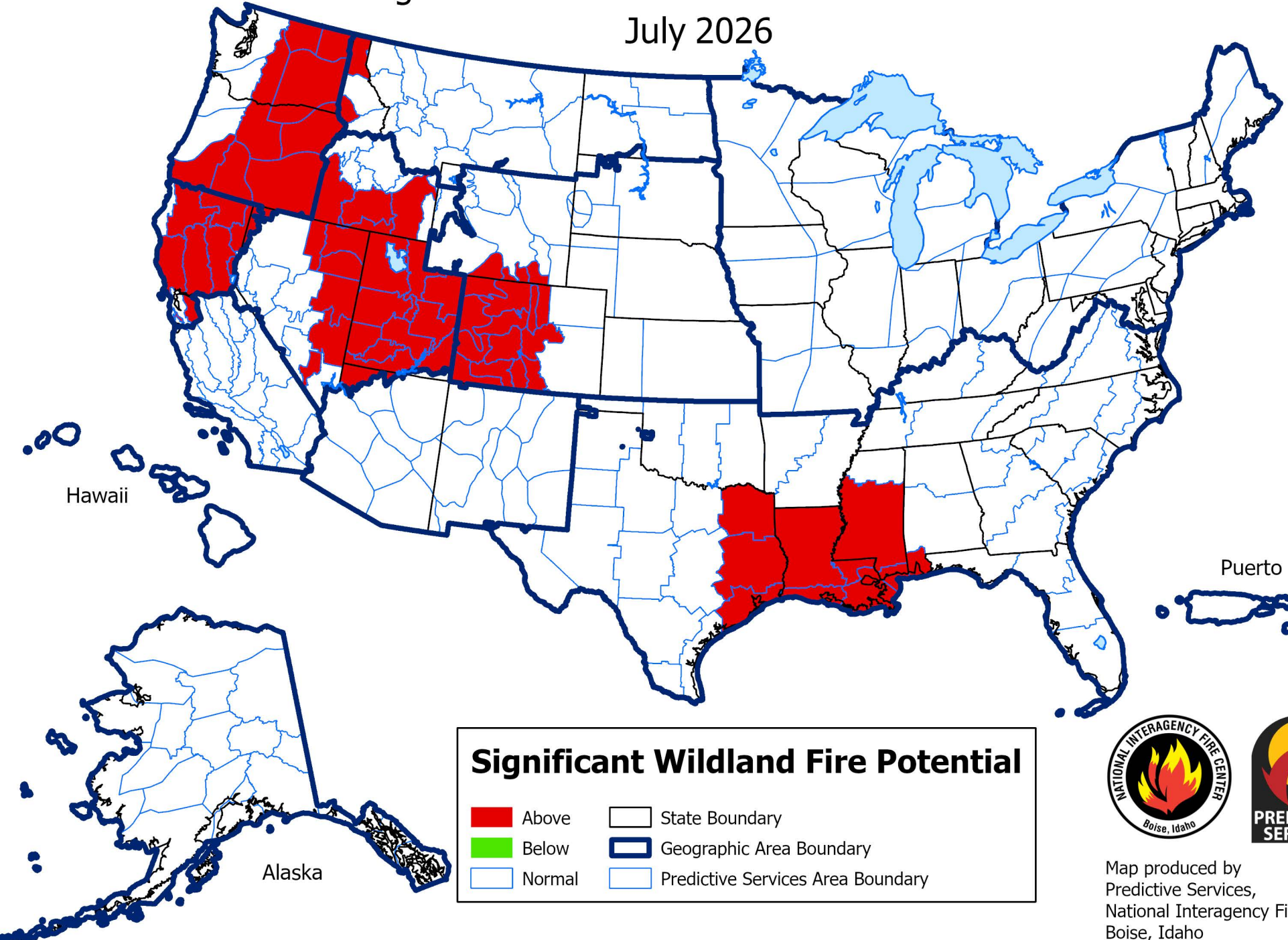
Issued: April 1, 2026

Next Issue: May 1, 2026







Above normal significant wildland fire potential indicates a greater than usual likelihood that significant wildland fires will occur. Significant wildland fires should be expected at typical times and intervals during normal significant wildland fire potential conditions. Significant wildland fires are still possible but less likely than usual during forecasted below normal periods.

# Significant Wildland Fire Potential Outlook

## July 2026



### Significant Wildland Fire Potential

 Above	 State Boundary
 Below	 Geographic Area Boundary
 Normal	 Predictive Services Area Boundary



Map produced by  
Predictive Services,  
National Interagency Fire Center  
Boise, Idaho  
Issued: April 1, 2026  
Next Issue: May 1, 2026

Above normal significant wildland fire potential indicates a greater than usual likelihood that significant wildland fires will occur. Significant wildland fires should be expected at typical times and intervals during normal significant wildland fire potential conditions. Significant wildland fires are still possible but less likely than usual during forecasted below normal periods.



# Drought Information Statement for Northeast Oregon and South Central Washington

## Valid April 10, 2026

Issued By: National Weather Service Pendleton, OR

Contact Information: [nws.pendleton@noaa.gov](mailto:nws.pendleton@noaa.gov)

- This product will be updated monthly or sooner if drought conditions change significantly.
  - Please see all currently available products at <https://drought.gov/drought-information-statements>.
  - Please visit <https://www.weather.gov/pdt/DroughtInformationStatement> for previous statements.
  - Please visit <https://www.drought.gov/drought-status-updates> for regional drought status updates.
- Severe drought continues in northeast Oregon. The rest of the area is in a mix of abnormally dry and moderate drought.
  - Near to above normal precipitation (100%-300% of normal) in the Washington Cascades, northern Blue Mountains and northern Wallowa county and below to well below normal (25% to 75% of normal) in most other areas over the last 30 days. Less than 25% of normal in parts of central Oregon
  - Drought is expected to persist or develop over most areas by the end of June while No Drought conditions continue in the Cascades of Kittitas and Yakima counties and in western Franklin and northeast Benton counties
  - All areas forecast to have normal significant fire potential for mid April - May 2026 becoming above normal significant fire potential for June and July 2026





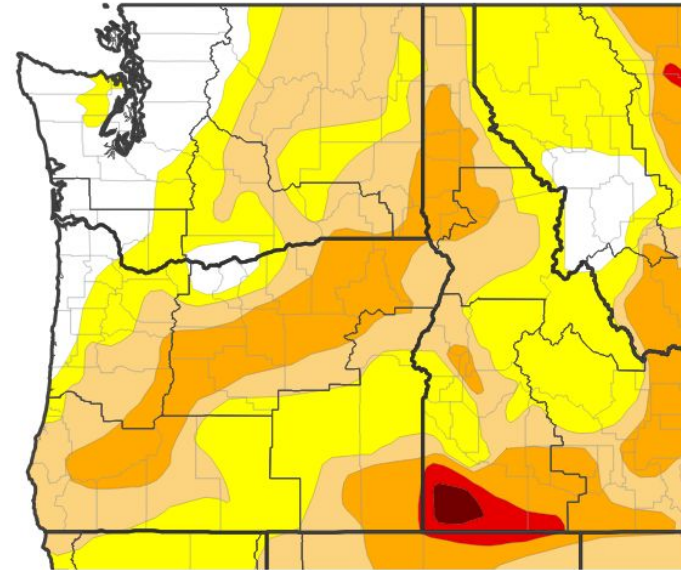
# U.S. Drought Monitor

Link to the [latest U.S. Drought Monitor](#) for Northeast Oregon and South Central Washington

- Drought intensity and Extent

- **D2 (Severe Drought):** Union, Jefferson, most of Umatilla, western Wallowa, far southern Walla Walla and Columbia, southern Morrow, northern Grant and Crook, most of Wheeler and northern and western Deschutes counties
- **D1 (Moderate Drought):** Eastern Kittitas, central and northeast Yakima, most of Benton, Walla Walla and Columbia, eastern Franklin, eastern Wallowa, northwestern Umatilla, central Morrow, southern Grant, southern Gilliam, central Sherman, southern Wasco, southern Crook and Deschutes counties
- **D0: (Abnormally Dry):** Western Kittitas, much of Yakima, northern Klickitat, western Franklin, portions of Benton, northwestern Morrow, central Gilliam, Sherman and Wasco, far southeastern Deschutes and Crook counties
- **Normal Conditions:** northern Wasco and Sherman, northwest Gilliam and southern Klickitat counties

## U.S. Drought Monitor



### U.S. Drought Monitor



Source(s): NDMC, NOAA, USDA, NASA; image courtesy of Drought.gov

Data Valid: 04/07/26



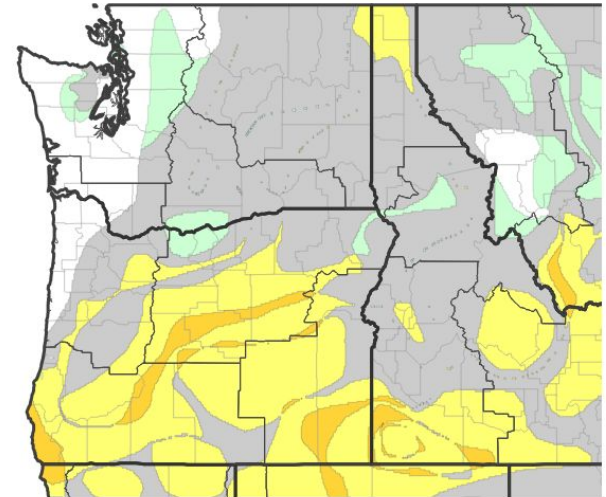


# Recent Changes in Drought Intensity

Link to the latest [4-week change map](#) for Northeast Oregon and South Central Washington

- Four Week Drought Monitor Class Change.
  - **Drought Worsened (2 classes):** Portions of Deschutes, Crook, Wheeler and Grant counties
  - **Drought Worsened (1 class):** Jefferson, much of Deschutes, Crook, Wheeler and Grant, far southeast Union and southwest Wallowa, portions of southern Wasco, Sherman, Gilliam, Morrow and Umatilla counties
  - **Drought Improved (1 class):** Portions of central Wallowa, northern Wasco and Sherman, northwest Gilliam and southern Klickitat counties
  - **No Change:** All other areas not mentioned above

U.S. Drought Monitor 4-Week Change Map



Drought Degradation



Drought Improvement



Source(s): NDMC, NOAA, USDA, NASA; image courtesy of Drought.gov

Data Valid: 04/07/26

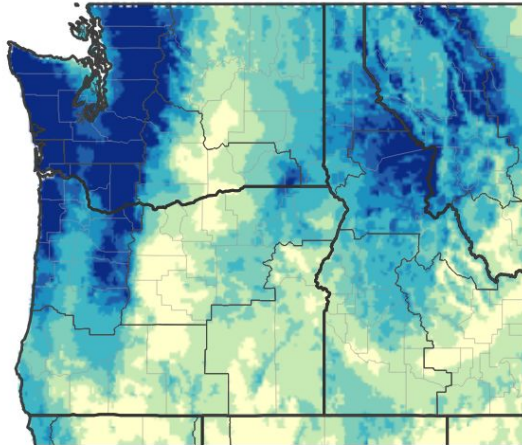




# Precipitation - Last 30 Days

- Near to above normal (100% to 300% of normal) in the WA Cascades and WA Blue Mountains, Kittitas Valley and eastern WA Columbia basin over the last 30 days
- Near to above normal (100% to 200% of normal) in northern Wallowa county and northern OR Cascades and in small pockets of the John Day Highlands and central Union county.
- Below to well below normal (<25% to 75% of normal) in most other areas over the last 30 days
- Highest precipitation amounts were 8+ inches along the WA and northern OR Cascade crest over the last 30 days
- Generally less than 2 inches of precipitation in rest of the mountains and less than 1 inch in the lower elevations over the last 30 days

### NWPS 30-Day Precipitation Accumulations (inches)



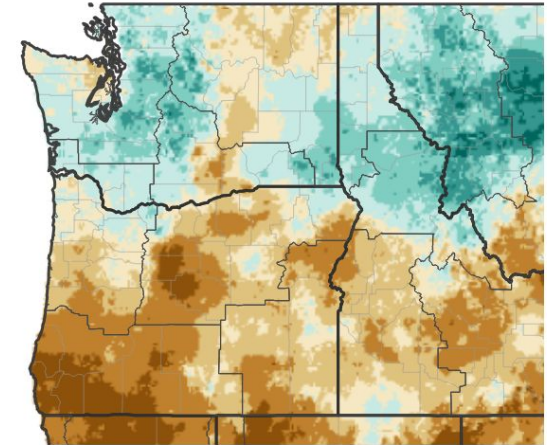
Inches of Precipitation



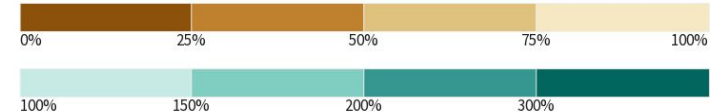
Source(s): National Weather Service National Water Prediction Service; image courtesy of Drought.gov

Data Valid: 04/08/26

### 30-Day Precipitation: Percent of PRISM Normal



Precipitation Shown as a Percentage of Normal Conditions



Source(s): National Weather Service National Water Prediction Service; image courtesy of Drought.gov

Data Valid: 04/09/26

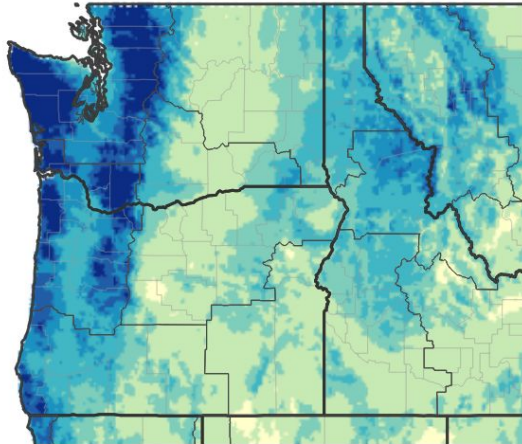




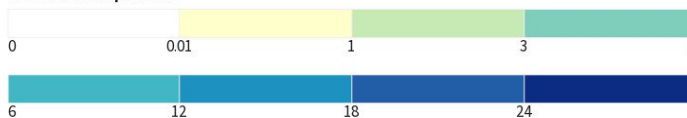
# Precipitation - Last 90 Days

- Near to below normal precipitation (25% to 100% of normal) in most areas over the last 90 days
- Near to above normal precipitation (100% to 150% of normal) in northern Walla Walla and Columbia and a portion of northeast Yakima counties over the last 90 days
- Precipitation amounts of 1-12 inches in most areas over the last 90 days
- Wettest locations had 18 to 24 inches over the WA Cascade crest over the last 90 days
- Driest locations received less than 1 inches in northeast Deschutes and northwest Crook county over the last 90 days

NWPS 90-Day Precipitation Accumulations (inches)



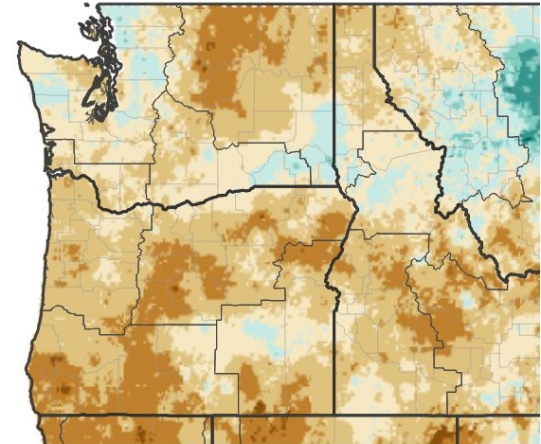
Inches of Precipitation



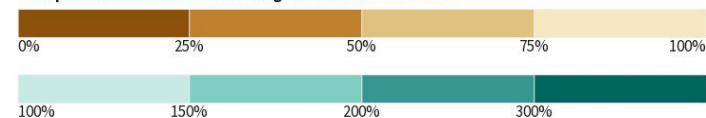
Source(s): National Weather Service National Water Prediction Service; image courtesy of Drought.gov

Data Valid: 04/08/26

90-Day Precipitation: Percent of PRISM Normal



Precipitation Shown as a Percentage of Normal Conditions



Source(s): National Weather Service National Water Prediction Service; image courtesy of Drought.gov

Data Valid: 04/09/26

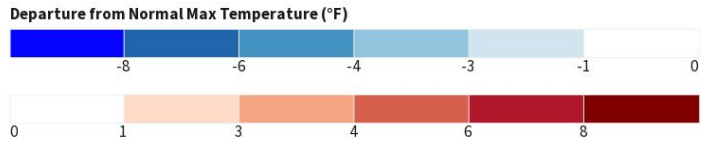
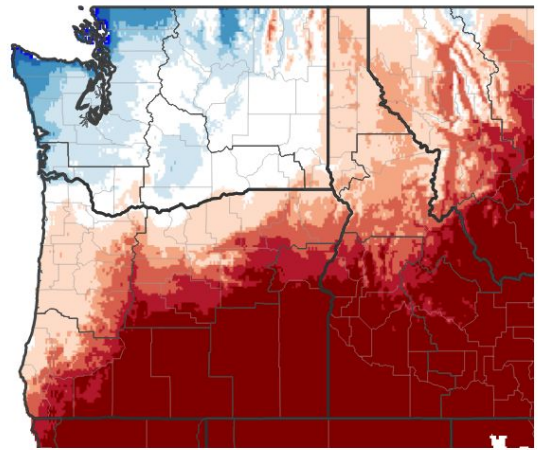




# Temperatures - Last 7 And Last 30 Days

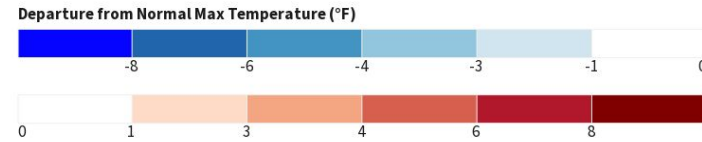
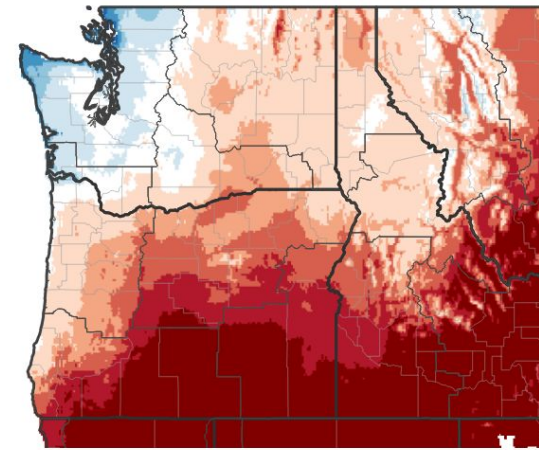
- Near to below normal temperatures (1 degree above to 3 degrees below normal) over WA for the last 7 days
- Above to well above normal temperatures (1 degree above to 8+ degrees above normal) in OR for the last 7 days
- Above to well above normal temperatures (1 degree above to 8+ degrees above normal) in most areas for the last 30 days
- Near to below normal temperatures (1 degree above to 3 degrees below normal) in the WA Cascades, and the Yakima and Kittitas Valleys for the last 30 days

### 7-Day Temperature Anomaly



Source(s): NOAA's National Centers for Environmental Information; image courtesy of Drought.gov  
 Data Valid: 03/31/26

### 30-Day Temperature Anomaly



Source(s): NOAA's National Centers for Environmental Information; image courtesy of Drought.gov  
 Data Valid: 03/31/26



# Summary of Impacts

Links: See/submit [Condition Monitoring Observer Reports \(CMOR\)](#) and view the [Drought Impacts Reporter](#)

## Hydrologic Impacts

- Below to well below normal streamflows (30th-80th percentiles) in most basins
- Far below normal streamflows (9th-15th percentiles) in the Crooked basin

## Agricultural Impacts

- Reservoirs in the WA Cascades are mostly full (80% - 98% full - average is 93%) due to recent precipitation. Other reservoirs are 50%-90% full with a few outliers at less than 35% full. However, a majority of mountain snow packs are at 0%-10% of normal and others are at 18%-55%. Water deliveries to agricultural interests in the Yakima area remain uncertain but will likely be reduced from normal amounts. Impacts elsewhere are uncertain at this time but water availability will likely also be below normal.

## Fire Hazard Impacts

- Normal significant wildland fire potential is present over the entire area through May 2026 becoming above normal significant wildland fire potential in June and July 2026.

## Other Impacts

- Washington: [Washington Issues A Drought Emergency For The Entire State Through April 2027](#)

## Mitigation Actions

- Please refer to your municipality and/or water provider for mitigation information





# Hydrologic Conditions and Impacts as of April 10th, 2026

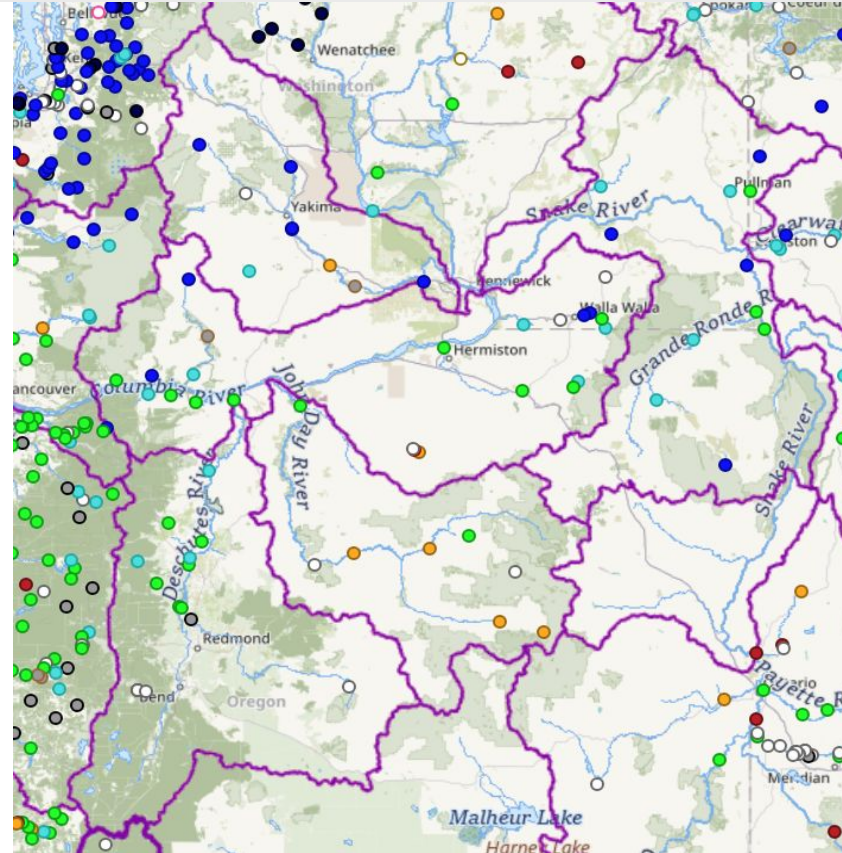
## Main Takeaways

- Above to much above normal streamflows (76th-95th percentile) in WA Cascade and the Walla Walla basins
- Near to above normal streamflows (25th-90th percentiles) in most other basins
- Below to near normal streamflows (10th-24th percentiles) in the John Day basin

## Impacts

No known impacts at this time

*Reduced streamflow may be detrimental to aquatic species and recreational activities.*



## Streamflow: Status

- Above flood stage
- All-time high for this day 100<sup>th</sup> percentile (maximum)
- Much above normal >90<sup>th</sup> percentile
- Above normal 76<sup>th</sup> – 90<sup>th</sup> percentile
- Normal 25<sup>th</sup> – 75<sup>th</sup> percentile
- Below normal 10<sup>th</sup> – 24<sup>th</sup> percentile
- Much below normal <10<sup>th</sup> percentile
- All-time low for this day 0<sup>th</sup> percentile (minimum)
- Not flowing
- Not ranked
- Measurement flag
- Recent measurement unavailable

**Comments:** Marker color indicates the current streamflow condition. Categories are based on the percentile of existing streamflow records on this day-of-the-year. A streamgauge is not ranked when there is less than 20 years of record or a current streamflow value is unavailable. Flood stages are maintained by the National Weather Service (NWS) and are not established for all USGS streamgages.





# Snowpack Conditions and Impacts as of March 17, 2026

Link to the [latest Snow Water Equivalent Percent of 1991-2020 Median map](#)

## Main Takeaways

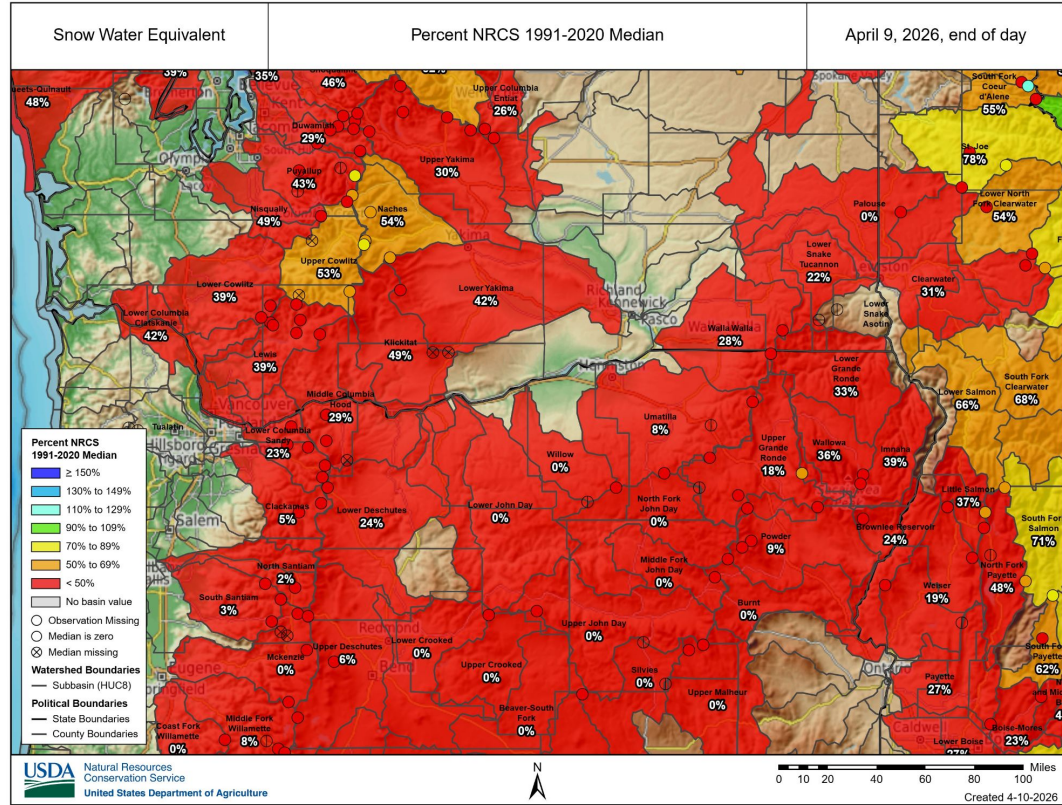
- Snowpacks are below normal (22% to 54% of normal) in WA basin
- Far below normal snowpack values (0% to 8% of normal) in most Oregon basins except for well below normal snowpacks (18% to 39% of normal) in the Union and Wallowa County and Lower Deschutes basins

## Impacts

No known impacts at this time

*Snow water equivalent is related to the amount of water stored in snowpack.*

- *Snow can affect the amount of available water for spring and summer snow melt. This can have impacts on water storage, irrigation, fisheries, vegetation, municipal water supplies, and wildfire.*





# Water Supply Forecast - April - September 2026

Link to the latest [Northwest River Forecast Center Water Supply Forecast](#).

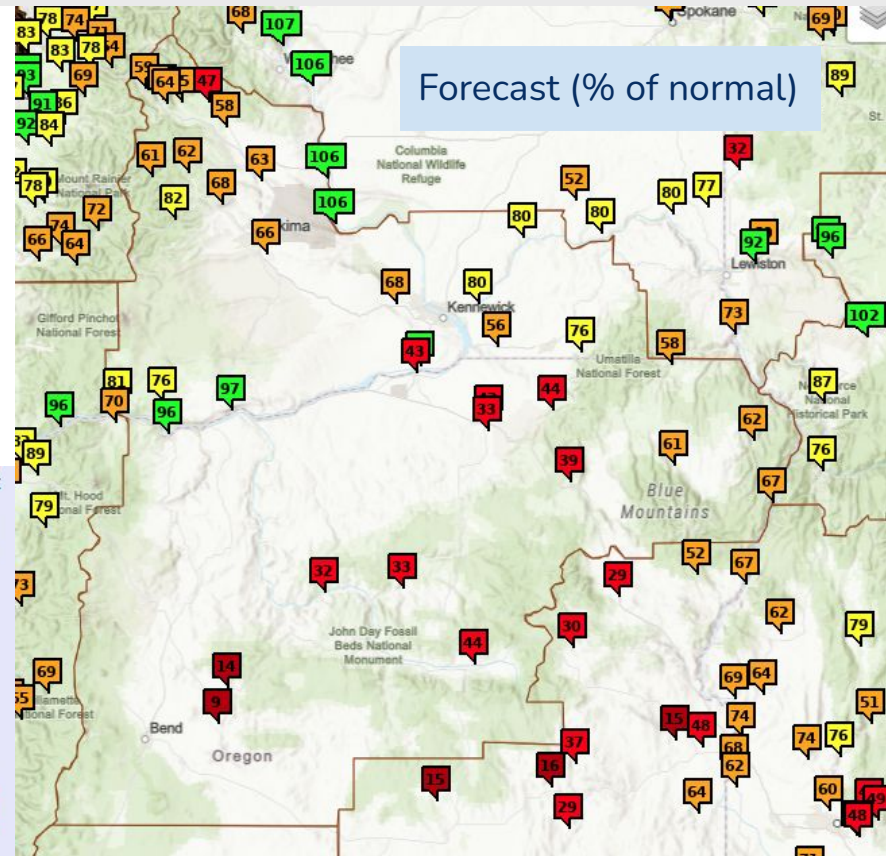
## Main Takeaways

- Below to near normal water supply (55% to 95% of the 1991-2020 normal) is forecast over most other Washington locations for the April - September 2026 period
- Well below normal water supply (32% to 68% of the 1991-2020 normal) is forecast for most Oregon locations and the Yakima and Naches basins for the April - September 2026 period
- Far below normal water supply (9-14% of the 1991-2020 normal) is forecast along the Crooked River Basin for the April - September 2026 period
- These forecasts for 2026 are based on streamflow data from the new water year which started on October 1, 2025

## Impacts

No known impacts at this time

*Low reservoir levels would be expected to affect agriculture production, fish, and other aquatic species.*





# Fire Hazard Impacts

Link to [Wildfire Potential Outlooks from the National Interagency Coordination Center](#).

## Main Takeaways

- Normal significant wildland fire potential (i.e., normal risk) is forecast for all areas through May 2026
- Above normal significant wildland fire potential (i.e., greater than normal risk) is forecast for all areas in for June and July 2026

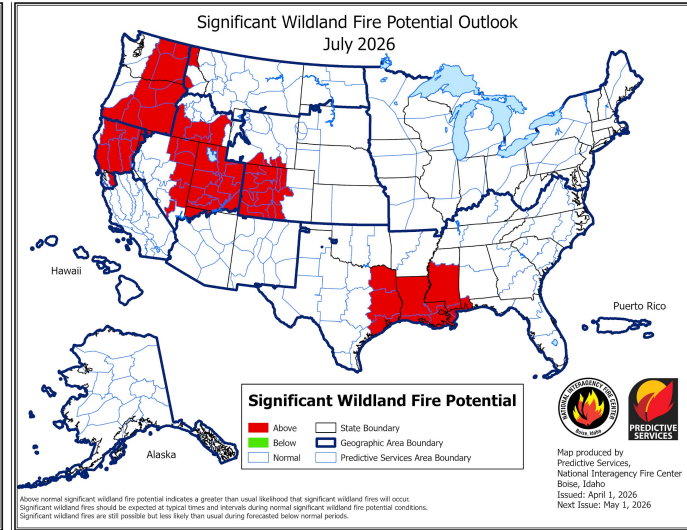
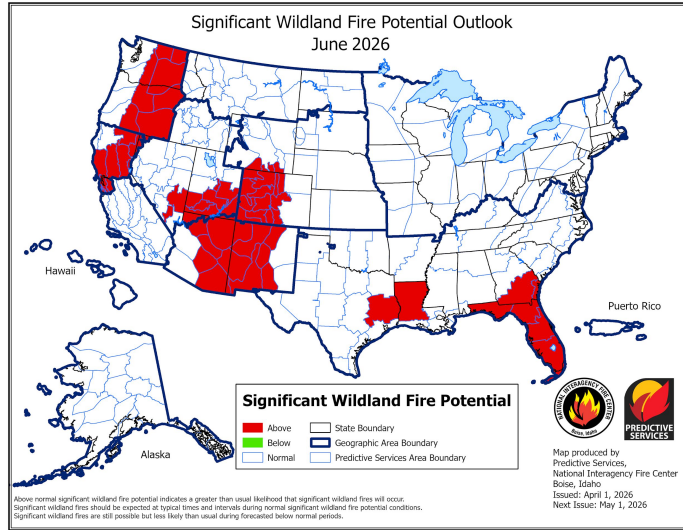


Image Caption:  
Left - June 2026  
Right - July 2026

Data Courtesy National Interagency Coordination Center  
Issued April 1, 2026

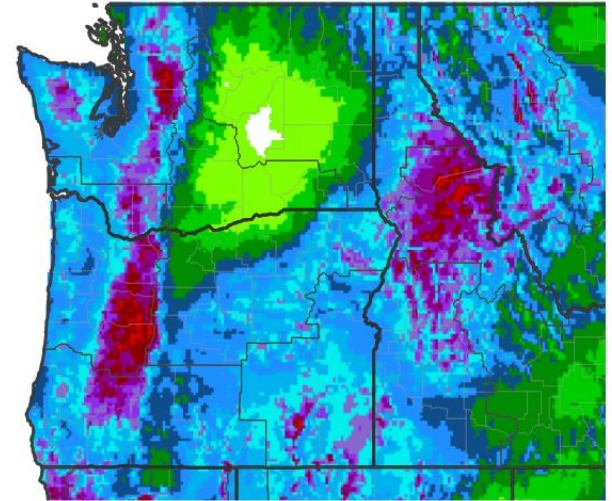




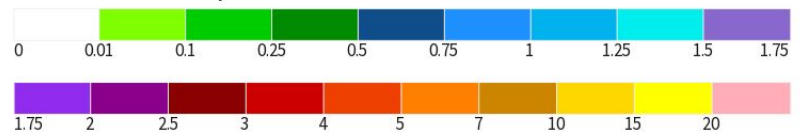
# Seven Day Precipitation Forecast

- A system will bring showers and a chance of thunderstorms this weekend and early Monday
- High temperatures will drop into the 50s and lower 60s next week. Overnight lows in the 30s and lower 40s with below freezing temperatures possible in central Oregon Tuesday through Thursday
- Most mountain locations will get 1 to 2 inches of precipitation (some of it as snow) in the next week while the lower elevations will get a half inch or less
- After a couple of quieter days, another system will spread additional rain and mountain snow Wednesday

## 7-Day Quantitative Precipitation Forecast for April 10, 2026–April 17, 2026



Predicted Inches of Precipitation



Source(s): National Weather Service Weather Prediction Center; image courtesy of Drought.gov

Last Updated: 04/10/26



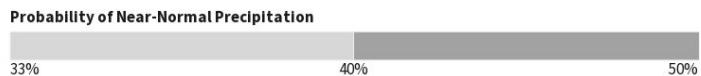
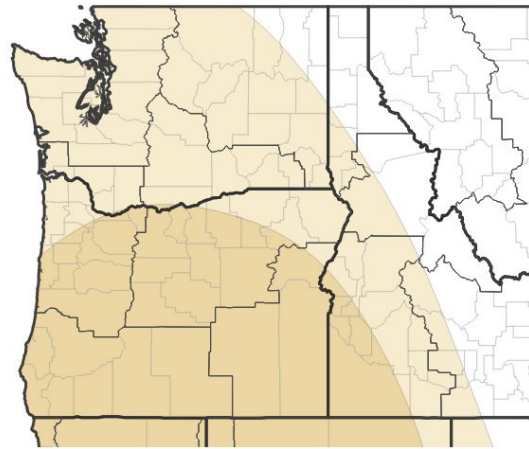


# Monthly Outlook

The latest monthly and seasonal outlooks can be found on the [CPC homepage](#)

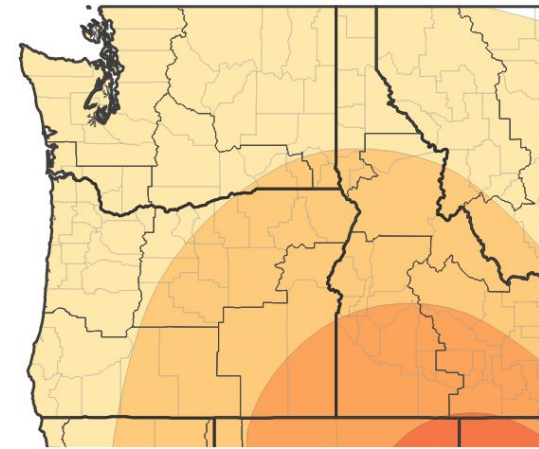
- A 33% to 50% chance of above normal temperatures is expected across the entire area
- A 33% to 50% chance of below normal precipitation is expected across the entire area

### Monthly Precipitation Outlook for April 1, 2026–April 30, 2026



Source(s): Climate Prediction Center; image courtesy of Drought.gov Last Updated: 03/31/26

### Monthly Temperature Outlook for April 1, 2026–April 30, 2026



Source(s): Climate Prediction Center; image courtesy of Drought.gov Last Updated: 03/31/26



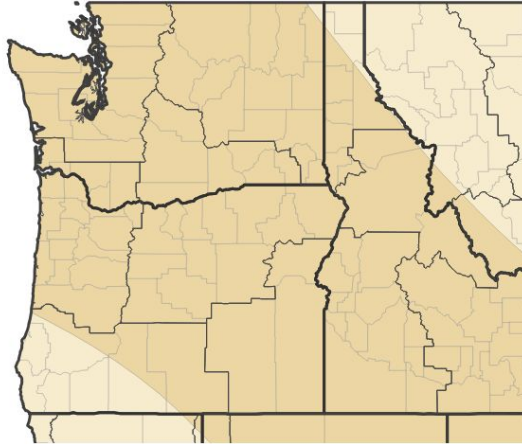


# Three Month Outlook

The latest monthly and seasonal outlooks can be found on the [CPC homepage](#)

- A 40% to 60% chance of above normal temperatures is expected across the entire area
- A 40% to 50% chance of below normal precipitation is expected across the entire area

Seasonal (3-Month) Precipitation Outlook for April 1, 2026–June 30, 2026



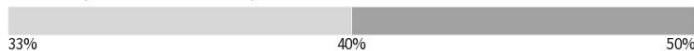
Probability of Below-Normal Precipitation



Probability of Above-Normal Precipitation



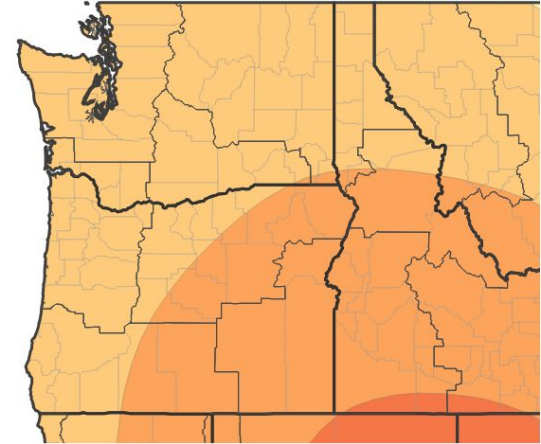
Probability of Near-Normal Precipitation



Source(s): Climate Prediction Center; image courtesy of Drought.gov

Last Updated: 03/19/26

Seasonal (3-Month) Temperature Outlook for April 1, 2026–June 30, 2026



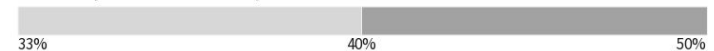
Probability of Below-Normal Temperatures



Probability of Above-Normal Temperatures



Probability of Near-Normal Temperatures



Source(s): Climate Prediction Center; image courtesy of Drought.gov

Last Updated: 03/19/26





# Drought Outlook

The latest monthly and seasonal outlooks can be found on the [CPC homepage](#)

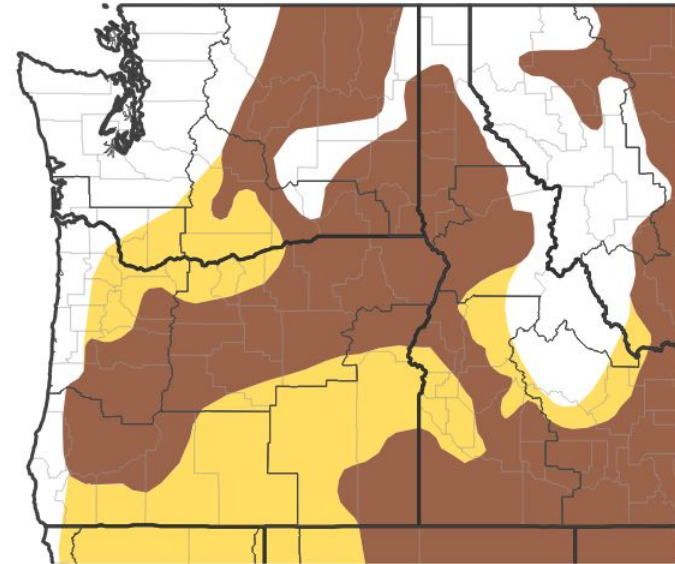
## Seasonal (3-Month) Drought Outlook for March 31, 2026–June 30, 2026

### Main Takeaways

- Drought is expected to either persist or develop over most of the area by the end of June
- No Drought conditions are expected to continue in the Cascades of western Kittitas and northwest Yakima counties and in western Franklin and northeast Benton counties during mid April through June 2026

### Possible Impacts

- Any lingering drought may result in reduced streamflows and low reservoir levels which may result in a possible reduction of agricultural yield, crop loss, and poor pasture conditions where irrigation water is not available.



### Drought Is Predicted To...



Source(s): Climate Prediction Center; image courtesy of Drought.gov

Last Updated: 03/31/26

Links to the latest:

[Climate Prediction Center Monthly Drought Outlook](#)

[Climate Prediction Center Seasonal Drought Outlook](#)



National Oceanic and  
Atmospheric Administration

U.S. Department of Commerce

National Weather Service  
Pendleton, OR



# SUNRIVER POLICE DEPARTMENT

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## MEMORANDUM

**TO: SSD BOARD OF DIRECTORS**  
**FROM: PETE RASIC, CHIEF OF POLICE**  
**DATE: APRIL 16, 2026**  
**SUBJECT: MARCH 2026 ACTIVITY REPORT**

---

### **Calls for Service:**

See attached March 2026 calls for service (547 total calls)

- Calls for service almost identical to 2025, up from Feb (479) .
- 3 of the 27 investigations were outside of Sunriver
- There were 46 total calls generated in Caldera Springs/Crosswater SPD officers responded to 3.

### **Administrative Update:**

- Contract negotiations with SROA for rules enforcement & Bike Patrol
  - SSD received email from SROA on March 26, 2026, discontinuing the agreement for rules enforcement and bike patrol.
- Contract negotiations with SPOA for CBA
  - Resumed conversations with new POA executive board
- Recruitment & Promotion (ongoing)
  - Two officer candidates provided conditional job offers. Currently in background process.
- Met with Deschutes County for updates to county-wide emergency messaging
  - SRAAlerts
- Lt. Van Meter
  - Coordinated walk-through inspection with Dept of Corrections
  - Creating standardized operating procedures (SOP) manual
  - Ongoing NWAA accreditation tracking and compliance
- Sgt. Beck
  - Standardized uniform guidelines and procurement
  - Updated and standardized patrol report forms
- Sgt. Voll
  - Standardized orientation process for new employees
  - Major edits to FTEP manual
  - Creation of training matrix for employee development
- Executive Assistant Fobi
  - Update processes and inventory to clear a backlog of items in held in evidence
  - Coordinated with CP to finalize training manual and update organizational Chart
  - Updates to police department website

### **Operations:**

- Drone program has resumed and is fully operational
- Officer Ardaiz selected for Deschutes County CERT
- Chief attended Northwest Leadership Conference

**Community Events:**

- Lt. Van Meter and Chief gave presentation at Community Bible Church
- Station tours
- Kids Center luncheon fundraiser
- Lt. Van Meter attended the SROA / Deschutes County meeting

## SRPD March 2026

### Overview of Service Calls and Patrol Activity

Service Calls	2025	2026
Total Calls For Service	546	547
Self Initiated	380	410
Non-Emergency	113	98
Emergency	50	38

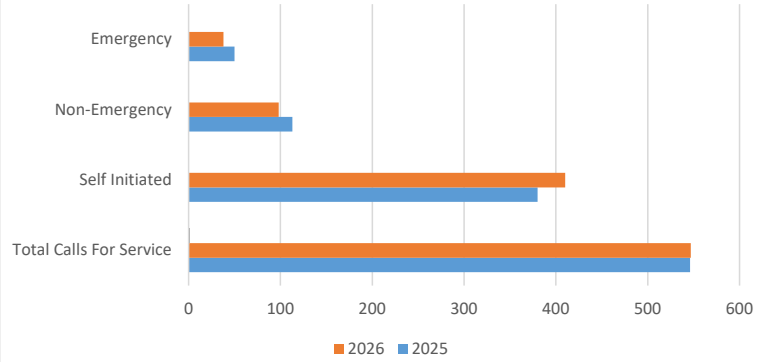
### Traffic Enforcement & Violations

Outcome	2025	2026
Traffic Stops	179	123
Citations	45	53
Verbal Warn	23	15
Written Warn	4	5
Administration Citation	0	0

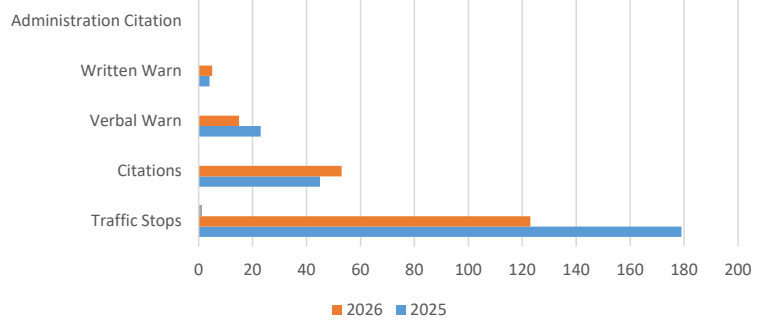
### Case & Arrest Summary

Category	2025	2026
Total Cases	28	27
Total Offenses (Within Cases)	35	42
Criminal	19	11
Non-Criminal	9	16
Persons Arrested/Offenses	9	6

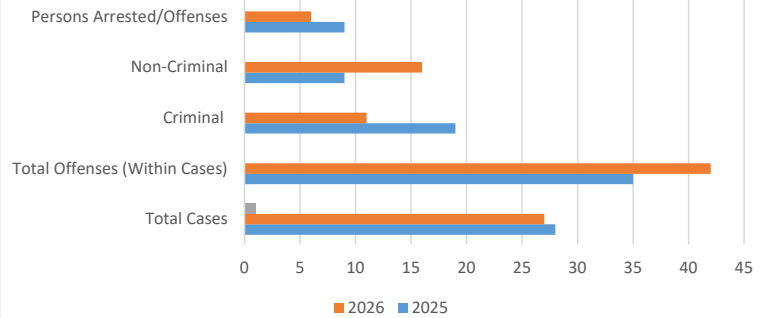
### Service Calls & Patrol Activity



### Traffic Enforcement & Violations



### Case & Arrest Summary





# Incident Analysis Report

## Summary By Incident Type

**Print Date/Time:** 04/07/2026 10:28  
**Login ID:** dc911sd\brittanyfo  
**Incident Type:** All  
**Call Source:** All

**From Date:** 03/01/2026 00:00  
**To Date:** 03/31/2026 23:59

Sunriver Police Department  
**ORI Number:** OR0090500

**Officer ID:** All  
**Location:** All

Incident Type	Number of Incidents
Admin Call	7
Alarm	5
Animal Control Problem	8
Assist	25
Bar or Security Check	149
Bicycle Accident	1
Burglary	2
Code 5	4
Code 6	38
Code 99	1
Code or Ordinance	1
Community Policing	58
Criminal Mischief	2
Dispute	1
Domestic	2
DUII	5
Harassment	2
Hazard	9
Hit and Run	5
Intoxicated	1
Juvenile	6
Lobby	4
Missing	2
MVA Injury	1
MVA Non Injury	4
MVA Unk	3
Noise	8
Parking	15
Person Stop	7
Property	12
Pursuit	1
Range or Training	1
ROV	1
Suspicious or Prowler	12
Theft	3
Traffic Complaint	6
TS	123
Unknown	3



# Incident Analysis Report

## Summary By Incident Type

**Print Date/Time:** 04/07/2026 10:29  
**Login ID:** dc911sd\brittanyfo  
**Incident Type:** All  
**Call Source:** All

**From Date:** 03/01/2026 00:00  
**To Date:** 03/31/2026 23:59

Sunriver Police Department  
**ORI Number:** OR0090500  
**Officer ID:** All  
**Location:** All

Incident Type	Number of Incidents
Unwanted	2
Warrant	1
Weapon	1
Welfare Check	5
<b>Total:</b>	<b>547</b>



# Sunriver Service District

541-593-8622  
ssdadmin@sunriversd.org  
57475 Abbot Dr, Sunriver  
PO Box 2108, Sunriver, OR 97707



## MONTHLY REPORT TO DISTRICT MANAGING BOARD

April 16, 2026

Mindy Holliday

### Financial

- Continued development of the FY 2027 budget for Funds 715, 716, and 717, including verification of personnel data, tax-assessed values, and incorporation of estimated vehicle sales and asset disposition.
- Initiated and/or progressed the Reserve Study.
- Finance Committee held its first meeting to discuss the District's long-term financial needs; next meeting scheduled for June.
- Evaluated building versus administrative materials and services (M&S) allocations.
- Currently developing a six-year financial projection.
- Participated in an investment meeting to discuss potential investment opportunities and evaluate their feasibility.
- Addressed and worked toward resolution of various PERS-related issues.
- Facilitated payroll processing and resolved associated items and issues.
- Continued management of QuickBooks Online transactions, including reconciliation of PERS statements, accounts payable and receivable, payroll liabilities, and oversight of District cash flow between First Interstate Bank accounts and Oregon Treasury LGIP funds.

### Human Resources

- Researching health insurance options for the District as a potential cost-saving measure.
- Initiated early stages of updating the employee handbook to incorporate required changes.
- Working on organizing and reviewing historical files received from SROA.

### Operations

- Worked with the Nominating Committee to continue advertising open positions; ongoing development of a procedural manual to guide the committee.
- Ordered garbage cans and outdoor seating for the front of the Public Safety Building.
- Coordinated with SROA to transition the Sunriver Emergency website, which will be redirected to the SSD website.
- Working on completion of the annual SDAO Best Practices Program, including required updates to public meeting policies and associated training.

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Working Cap

9

	Actual FY 23-24	Actual FY 24-25	FY 25-26					FY 26-27	
			Budget FY 25-26	Actual YTD		Year End Proj		Budget	
				3/31/2026	% of Bud	Amount	% of Bud	Requested	FTEs
<b>Beg Net Working Capital</b>	3,720,249	3,962,367	4,135,822	3,827,728	93%	3,827,728	93%	4,353,513	
Revenues	6,255,800	7,017,911	6,925,581	6,680,234	96%	7,097,575	102%	7,094,647	
<b>TOTAL RESOURCES</b>	<b>9,976,049</b>	<b>11,079,768</b>	<b>11,061,403</b>	<b>10,507,962</b>	<b>95%</b>	<b>10,925,303</b>	<b>99%</b>	<b>11,448,160</b>	
<b>REQUIREMENTS</b>									
Police	2,071,414	2,231,287	2,597,342	1,642,359	63%	2,277,574	88%	2,775,937	13
Bike	54,629	32,532	55,393	37,218	67%	37,218	67%	-	0
Fire	2,997,304	3,416,801	3,600,993	2,630,437	73%	3,487,093	97%	3,826,973	15
Admin	555,586	626,929	665,029	512,351	77%	619,905	93%	733,875	1.5
<b>Total Dept Requirements</b>	<b>5,678,932</b>	<b>6,307,549</b>	<b>6,908,757</b>	<b>4,822,364</b>	<b>70%</b>	<b>6,421,790</b>	<b>93%</b>	<b>7,336,784</b>	
Excess of Rev over Exp	576,868	710,362	16,824	1,857,870		675,785		(242,137)	
<b>CAPITAL OUTLAY</b>									
Trans to Reserve Fund	(334,750)	(345,000)	(150,000)	-	0%	(150,000)	100%	-	
Trans to Public Safety Bldg	-	(500,000)	-	-	0%	-	0%	-	
<b>CONTINGENCIES AND WORKING CAPITAL</b>									
Contingencies	-	-	(40,000)	-	0%	-	0%	-	
Excess including capital and contingencies			(173,176)			525,785		(242,137)	
<b>End Net Working Capital</b>	<b>3,962,367</b>	<b>3,827,728</b>	<b>3,962,646</b>	<b>5,685,598</b>	<b>143%</b>	<b>4,353,513</b>	<b>110%</b>	<b>4,111,376</b>	

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Resources

		FY 25-26						FY 26-27	
		Actual	Actual	Budget	Actual YTD		Year End Proj		Budget
		FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud	Requested
Tax Rate/\$1000 Assessed Value		\$ 3.31	\$ 3.45	\$ 3.45	\$ 3.45	100%	\$ 3.45	100%	\$3.45
Assessed Value		\$ 1,698,389,777		\$ 1,900,829,889					\$ 1,969,489,525
Actual/Assumed Collection Rate		97%	97%	97%					97%
Account Number	Account Description								
715-1000-301-0000-1	<b>Beg Net Working Capital</b>	<b>3,720,249</b>	<b>3,962,367</b>	<b>4,135,822</b>	<b>3,827,728</b>	<b>93%</b>	<b>3,827,728</b>	<b>93%</b>	<b>4,353,513</b>
715-1000-311-1000	Property Tax Collections	5,656,867	6,106,365	6,361,127	6,062,612	95%	6,361,127	100%	6,590,897
715-1000-311-1500	Prior Year Tax Collection	53,056	38,515	40,000	26,968	67%	35,957	90%	40,000
715-1000-331-1200	Grant Revenue	-	13,567	-	-	0%	-	0%	-
715-1000-335-2100	CONFLAG REIMBSMT-STATE	17,340	200,076	85,000	126,616	149%	126,616	149%	85,000
715-1000-342-1400	Contract Payments- SROA Rules & Regs	34,422	35,455	36,519	17,990	49%	17,990	49%	
715-1000-342-3100	Ambulance Charges	386,834	363,782	400,000	308,720	77%	411,627	103%	400,000
715-1000-342-3120	Bad Debt Expense	(207,532)	(154,086)	(215,000)	(190,320)	89%	(253,760)	118%	(215,000)
715-1000-342-3200	Fire/Medical Charges	3,912	3,524	3,500	2,480	71%	3,307	94%	3,500
715-1000-342-3300	Bike Patrol	39,730	40,921	39,435	42,149	107%	42,149	107%	
715-1000-343-1300	Miscellaneous Income Police	2,595	1,655	10,000	64,068	641%	64,068	641%	5,000
715-1000-343-1301	Miscellaneous Income Fire	3,113	226	5,000	145	3%	193	4%	250
715-1000-343-1302	Miscellaneous Income District		1,620		70,323		70,323		
715-1000-351-2300	Court Fines & Fees	19,502	21,495	15,000	24,042	160%	32,056	214%	25,000
715-1000-361-1100	Interest on Investments	211,306	272,556	125,000	124,442	100%	165,923	133%	125,000
715-1000-365-1000	GEMT	34,655	72,240	20,000	-	0%	20,000	100%	35,000
<b>REVENUES</b>		<b>6,255,800</b>	<b>7,017,911</b>	<b>6,925,581</b>	<b>6,680,234</b>	<b>96%</b>	<b>7,097,575</b>	<b>102%</b>	<b>7,094,647</b>
<b>TOTAL RESOURCES</b>		<b>9,976,049</b>	<b>10,980,278</b>	<b>11,061,403</b>	<b>10,507,962</b>	<b>95%</b>	<b>10,925,303</b>	<b>99%</b>	<b>11,448,160</b>

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Police & Bike Req

9.0

>105%

Account Number	Account Description	Actual FY 23-24	Actual FY 24-25	FY 25-26					FY 26-27	
				Budget FY 25-26	Actual YTD		Year End Proj		Budget	FTEs
					3/31/2026	% of Bud	Amount	% of Bud		
<b>POLICE DEPT DETAIL</b>										
715-4000-422-1020	Police Chief	126,280	128,279	138,922	105,091	76%	140,121	101%	143,089	1
715-4000-422-1141	Police Sergeant	200,255	215,678	227,487	131,131	58%	227,487	100%	248,267	2
715-4000-422-1142	Police Lieutenant	124,042	71,188	62,104	30,147	49%	62,104	100%	124,210	1
715-4000-422-1143	Police Patrol Officer	433,703	387,566	533,075	328,144	62%	437,525	82%	577,600	6
715-4000-422-1144	Corporal	64,898	181,252	217,442	141,436	65%	188,581	87%	230,360	2
715-4000-422-1145	Community Service Officer	-	49,719	56,563	42,030	74%	56,040	99%	15,000	
715-4000-422-1155	Overtime	57,735	60,321	30,000	20,026	67%	26,701	89%	40,000	
715-4000-422-1156	Wage Reimbursement	(2,761)								
715-4000-422-1815	Administrative Assistant	76,083	77,154	80,116	62,281	78%	83,041	104%	80,108	1
715-4000-422-1901	Vacation Buyback	29,893	27,525	25,000	12,373	49%	16,497	66%	25,000	
<b>SALARY SUBTOTAL</b>		<b>1,110,128</b>	<b>1,198,682</b>	<b>1,370,709</b>	<b>872,659</b>	<b>64%</b>	<b>1,238,099</b>	<b>90%</b>	<b>1,483,634</b>	<b>13</b>
715-4000-422-2110	Life/Disability/Sec 125	10,401	8,412	8,579	7,529	88%	10,039	117%	8,112	
715-4000-422-2150	Health/Dental Insurance/VEBA	350,656	381,705	467,379	306,389	66%	408,519	87%	460,276	
715-4000-422-2201	FICA/Medicare	32,765	25,474	19,513	17,457	89%	23,276	119%	21,150	
715-4000-422-2301	PERS - Employee/Employer	279,453	304,822	413,010	245,254	59%	327,005	79%	473,530	
715-4000-422-2501	Unemployment	1,076	689	2,000	168	8%	224	11%	1,000	
715-4000-422-2505	Oregon Paid Leave	4,162	4,741	5,383	3,393	63%	4,524	84%	5,835	
715-4000-422-2601	Workers' Compensation Ins	12,152	19,831	40,138	32,525	81%	32,525	81%	37,404	
<b>BENEFITS SUBTOTAL</b>		<b>690,665</b>	<b>745,673</b>	<b>956,002</b>	<b>612,715</b>	<b>64%</b>	<b>806,112</b>	<b>84%</b>	<b>1,007,307</b>	
<b>PERSONNEL SERVICES TOTAL</b>		<b>1,800,793</b>	<b>1,944,355</b>	<b>2,326,711</b>	<b>1,485,374</b>	<b>64%</b>	<b>2,044,211</b>	<b>88%</b>	<b>2,490,941</b>	
<b>MATERIALS &amp; SERVICES</b>										
715-4000-422-3399	Contract Services	84,921	128,857	110,520	73,422	66%	97,896	89%	120,846	
715-4000-422-3410	Employee Medical Expenses	5,900	6,245	6,100	2,398	39%	3,197	52%	5,000	

# DRAFT

## Sunriver Service District 715 Operating Fund FY 27 - Police & Bike Req

9.0

>105%

<u>Account Number</u>	<u>Account Description</u>	FY 25-26						FY 26-27	FTEs	
		Actual	Actual	Budget	Actual YTD		Year End Proj			Budget
		FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud		
715-4000-422-3437	Contract Services	134	-							
715-4000-422-4110	Water and Sewer	818	559							
715-4000-422-4210	Garbage	1,736	913							
715-4000-422-4220	Custodial/Janitorial Services	4,920	6,495	3,500	-	0%	-	0%		
715-4000-422-4260	Dry Cleaning	-	-	300	-	0%	-	0%	300	
715-4000-422-4320	Building/Grounds R & M	747	343							
715-4000-422-4325	Vehicle R & M	22,653	19,747	19,500	15,000	77%	20,000	103%	25,000	
715-4000-422-4330	Equip (Non-Office) R & M	231	665	1,000	498	50%	664	66%	1,000	
715-4000-422-4340	Equip (Office) R & M	3,335	551							
715-4000-422-4460	Building Rental	15,013	7,903							
715-4000-422-5010	Memberships & Dues	10,723	5,248	3,550	1,070	30%	3,550	100%	4,000	
715-4000-422-5020	Professional Lic and Fees	7,476	4,636	4,400	1,038	24%	4,400	100%	1,500	
715-4000-422-5040	Education & Training	12,225	10,071	16,500	9,346	57%	12,461	76%	11,000	
715-4000-422-5390	Communication Services	20,333	20,204	14,640	7,642	52%	10,189	70%	15,000	
715-4000-422-5510	Printing	1,548	1,470	1,721	1,049	61%	1,399	81%	1,250	
715-4000-422-5820	Travel Expenses	3,345	1,096	2,200	347	16%	462	21%	10,500	
715-4000-422-6101	Ammunition/Range	1,915	2,850	3,000	52	2%	3,000	100%	3,500	
715-4000-422-6122	Public Educational Supplies	2,468	1,049	1,650	2,436	148%	2,436	148%	2,500	
715-4000-422-6134	General Supplies	4,337	2,394	5,000	2,703	54%	3,604	72%	5,000	
715-4000-422-6135	Volunteer Supplies	-	-	500	326	65%	435	87%	500	
715-4000-422-6155	Office Supplies	1,308	1,744	1,200	794	66%	1,059	88%	1,200	
715-4000-422-6161	Postage/Freight	965	918	850	633	74%	844	99%	1,200	
715-4000-422-6197	Uniforms	16,245	14,201	10,000	12,091	121%	16,121	161%	18,500	
715-4000-422-6210	Electricity	1,832	1,203							

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Police & Bike Req

9.0

>105%

Account Number	Account Description	Actual FY 23-24	Actual FY 24-25	FY 25-26					FY 26-27	FTEs
				Budget FY 25-26	Actual YTD		Year End Proj		Budget	
					3/31/2026	% of Bud	Amount	% of Bud		
715-4000-422-6220	Gasoline/Diesel/Oil	34,278	33,107	43,300	24,405	56%	43,300	100%	46,000	
715-4000-422-6240	Natural Gas	1,015	414							
715-4000-422-6320	Meeting Expense/Dept Functions	1,849	1,412	1,700	259	15%	345	20%	1,700	
715-4000-422-6650	Minor Tools and Equipment	8,031	10,314	8,000	1,476	18%	8,000	100%	8,000	
715-4000-422-6665	Minor Office Equipment	320	2,323	1,500	-	0%	-	0%	1,500	
<b>MATERIALS &amp; SERVICES TOTAL</b>		<b>270,621</b>	<b>286,931</b>	<b>260,631</b>	<b>156,985</b>	60%	<b>233,363</b>	90%	<b>284,996</b>	
715-4000-422-9701	Contingency			10,000	-		-	0%	-	
<b>MATERIALS &amp; SERVICES + Contingency</b>		<b>270,621</b>	<b>286,931</b>	<b>270,631</b>	<b>156,985</b>	58%	<b>233,363</b>	86%	<b>284,996</b>	
<b>DEPARTMENT 40 REQUIREMENTS TOTAL</b>		<b>2,071,414</b>	<b>2,231,287</b>	<b>2,597,342</b>	<b>1,642,359</b>	63%	<b>2,277,574</b>	88%	<b>2,775,937</b>	
<b>BIKE PATROL DEPT DETAIL</b>										
715-6800-428-1145	Bike Patrol Officer	46,926	23,031	44,575	33,118	74%	33,118	74%	-	
715-6800-428-2201	FICA/Medicare	4,151	1,482	3,410	3,013	88%	3,013	88%	-	
715-6800-428-2501	Unemployment Insurance	80	76	500	24	5%	24	5%	-	
715-6800-428-2601	Workers' Compensation Ins	74	503	1,978	691	35%	691	35%	-	
715-6800-428-2505	Oregon Paid Leave	973	78	1,000	158	16%	158	16%	-	
<b>PERSONNEL SERVICES</b>		<b>52,204</b>	<b>25,169</b>	<b>51,463</b>	<b>37,004</b>	72%	<b>37,004</b>	72%	-	
715-6800-428-3410	Employee Medical Expense	1,679	4,148	1,430	-	0%	-	0%	-	
715-6800-428-6134	General Supplies	-	-	500	180	36%	180	36%	-	
715-6800-428-6197	Uniforms	746	2,402	500	4	1%	4	1%	-	
715-6800-428-6650	Minor Tools & Equipment	-	813	1,500	30	2%	30	2%	-	
<b>MATERIALS &amp; SERVICES</b>		<b>2,425</b>	<b>7,363</b>	<b>3,930</b>	<b>214</b>	5%	<b>214</b>	5%	-	
<b>DEPARTMENT 68 REQUIREMENTS TOTAL</b>		<b>54,629</b>	<b>32,532</b>	<b>55,393</b>	<b>37,218</b>	67%	<b>37,218</b>	67%	-	

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Fire Req

				9.0					>105%		
				FY 25-26					FY 26-27		
Account Number	Account Description	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Actual YTD		Year End Proj		Budget	FTEs	
					3/31/2026	% of Bud	Amount	% of Bud			
<b>FIRE DEPT DETAIL</b>											
715-5500-425-1022	Fire Chief	118,066	140,833	138,922	105,091	76%	140,121	101%	143,089	1	
715-5500-425-1023	Deputy Fire Chief	124,050	131,612	138,462	101,667	73%	135,556	98%	142,547	1	
715-5500-425-1151	Fire Captain	315,618	342,782	362,524	264,331	73%	352,441	97%	385,996	3	
715-5500-425-1152	Fire Engineer	282,338	308,855	326,770	237,905	73%	317,207	97%	356,717	3	
715-5500-425-1153	Firefighter/PM	407,725	514,097	562,026	418,649	74%	558,199	99%	604,084	6	
715-5500-425-1154	PIO/Seasonal	330	-	-	-	0%	-	0%	-	-	
715-5500-425-1155	Overtime	342,014	366,208	275,000	210,254	76%	280,339	102%	275,000	-	
715-5500-425-1156	Wage Reimbursement	(42,909)	-	-	-	0%	-	0%	-	-	
715-5500-425-1158	Fire Reserve	26,423	30,300	50,000	20,085	40%	26,780	54%	50,000	-	
715-5500-425-1885	Administrative Assistant	69,410	66,442	78,934	53,494	68%	71,325	90%	81,298	1	
715-5500-425-1901	Vacation Buyback	14,054	25,326	30,000	15,810	53%	21,080	70%	25,000	-	
<b>SALARY SUBTOTAL</b>		<b>1,657,119</b>	<b>1,926,455</b>	<b>1,962,638</b>	<b>1,427,286</b>	<b>73%</b>	<b>1,903,048</b>	<b>97%</b>	<b>2,063,731</b>	<b>15</b>	
715-5500-425-2110	Life/Disability/Sec 125	8,895	10,645	9,305	10,016	108%	13,355	144%	9,305		
715-5500-425-2150	Health/Dental Insurance/VEBA	446,529	495,188	523,027	405,590	78%	540,787	103%	568,499		
715-5500-425-2201	FICA/Medicare	47,175	34,269	27,879	20,551	74%	27,401	98%	28,837		
715-5500-425-2301	PERS - Employee/Employer	462,944	554,942	599,516	476,666	80%	635,555	106%	661,039		
715-5500-425-2501	Unemployment	1,466	1,069	2,000	272	14%	363	18%	500		
715-5500-425-2505	Oregon Paid Leave	6,870	7,504	7,691	5,640	73%	7,520	98%	7,955		
715-5500-425-2601	Workers' Compensation Ins	29,320	51,207	87,569	85,380	98%	85,380	98%	98,187		
<b>BENEFITS SUBTOTAL</b>		<b>1,003,199</b>	<b>1,154,824</b>	<b>1,256,987</b>	<b>1,004,115</b>	<b>80%</b>	<b>1,310,360</b>	<b>104%</b>	<b>1,374,322</b>		
<b>PERSONNEL SERVICES TOTAL</b>		<b>2,660,318</b>	<b>3,081,279</b>	<b>3,219,625</b>	<b>2,431,401</b>	<b>76%</b>	<b>3,213,408</b>	<b>100%</b>	<b>3,438,053</b>		

# DRAFT

## Sunriver Service District 715 Operating Fund FY 27 - Fire Req

9.0

>105%

<u>Account Number</u>	<u>Account Description</u>	FY 25-26						FY 26-27		
		Actual	Actual	Budget	Actual YTD		Year End Proj		Budget	FTEs
		FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud		
<b>MATERIALS &amp; SERVICES</b>										
715-5500-425-3399	Contract Services	55,088	71,380	63,000	44,757	71%	59,676	95%	67,100	
715-5500-425-3410	Employee Medical Expenses	28,762	23,231	29,600	20,271	68%	29,600	100%	30,000	
715-5500-425-4320	Building/Grounds R & M	10,323	11,844							
715-5500-425-4325	Vehicle R & M	51,446	48,788	45,000	39,775	88%	53,033	118%	60,000	
715-5500-425-4330	Fire Equip (Non-Office) R & M	22,074	22,270	14,500	7,833	54%	10,444	72%	14,800	
715-5500-425-4460	Building Rental	5,734								
715-5500-425-5010	Membership & Dues	1,718	4,637	4,700	2,530	54%	4,700	100%	2,200	
715-5500-425-5020	Professional Lic and Fees	4,898	4,931	5,500	821	15%	5,500	100%	8,000	
715-5500-425-5040	Education & Training	24,014	13,710	26,300	10,024	38%	13,365	51%	22,200	
715-5500-425-5390	Communication Services	15,173	16,818	17,000	6,007	35%	8,009	47%	10,000	
715-5500-425-5510	Printing	324	665	750	693	92%	925	123%	500	
715-5500-425-5820	Travel Expenses	219	5,743	2,500	2,132	85%	2,843	114%	7,500	
	Custodial								14,000	
715-5500-425-6122	Public Educational Supplies	598	1,221	3,600	1,071	30%	1,428	40%	2,600	
715-5500-425-6134	Fire Station Supplies	13,657	10,313	12,000	7,838	65%	10,451	87%	8,000	
715-5500-425-6143	Medical Supplies	25,979	29,323	40,000	16,350	41%	21,800	55%	35,000	
715-5500-425-6155	Office Supplies	596	1,531	1,200	790	66%	1,053	88%	500	
715-5500-425-6161	Postage/Freight	510	282	500	29	6%	38	8%	500	
715-5500-425-6188	Fire Fighting Supplies	5,611	9,131	14,000	13,942	100%	18,589	133%	10,000	
715-5500-425-6197	Uniforms	11,234	8,889	20,000	9,779	49%	13,039	65%	15,000	
715-5500-425-6200	Personal Protective Equipment	27,839	15,411	39,443	809	2%	1,079	3%	31,020	
715-5500-425-6220	Gasoline/Diesel/Oil	14,714	19,670	24,225	11,337	47%	15,116	62%	25,000	

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Fire Req

9.0

>105%

<u>Account Number</u>	<u>Account Description</u>	Actual FY 23-24	Actual FY 24-25	FY 25-26				FY 26-27		
				Budget FY 25-26	Actual YTD		Year End Proj		Budget	FTEs
					3/31/2026	% of Bud	Amount	% of Bud		
715-5500-425-6320	Meeting Expense/Dept Functions	513	164	1,750	199	11%	265	15%	500	
715-5500-425-6650	Minor Tools and Equipment	6,742	6,998	7,000	1,190	17%	1,586	23%	7,000	
715-5500-425-6665	Minor Office Equipment	9,220	8,572	8,800	859	10%	1,145	13%	8,800	
	Training Site								8,700	
<b>MATERIALS &amp; SERVICES TOTAL</b>		<b>336,986</b>	<b>335,523</b>	<b>381,368</b>	<b>199,036</b>	<b>52%</b>	<b>273,685</b>	<b>72%</b>	<b>388,920</b>	
715-5500-425-9701	Contingency			10,000	-		-	0%	-	
<b>MATERIALS &amp; SERVICES + Contingency</b>		<b>336,986</b>	<b>335,523</b>	<b>391,368</b>	<b>199,036</b>	<b>51%</b>	<b>273,685</b>	<b>70%</b>	<b>388,920</b>	
<b>DEPARTMENT 55 REQUIREMENTS TOTAL</b>		<b>2,997,304</b>	<b>3,416,801</b>	<b>3,610,993</b>	<b>2,630,437</b>	<b>73%</b>	<b>3,487,093</b>	<b>97%</b>	<b>3,826,973</b>	

# DRAFT

Sunriver Service District  
715 Operating Fund FY 27 - Admin Req

<u>Account Number</u>	<u>Account Description</u>	Actual	Actual	FY 25-26					FY 26-27			
				FY 23-24	FY 24-25	Budget	Actual YTD		Year End Proj		Budget	FTEs
							FY 25-26	3/31/2026	% of Bud	Amount		
<b><u>ADMINISTRATION DEPT DETAIL</u></b>												
715-9700-425-1815	Executive Assistant	15,501	62,024	52,391	12,955	25%	17,273	33%	51,000	0.5		
715-9700-425-1888	District Administrator	92,688	108,782	116,676	92,835	80%	123,780	106%	127,000	1.0		
715-9700-425-2100	LIFE/DISABILITY/SEC 125	764	877	602	690	115%	920	153%	602	-		
715-9700-425-2150	Health/Dental Insurance/VEBA	38,074	39,872	40,300	30,424	75%	40,565	101%	43,826	-		
715-9700-425-2201	FICA/Medicare	3,593	5,057	2,452	2,345	96%	3,127	128%	2,581	-		
715-9700-425-2301	PERS	20,843	35,538	41,405	24,203	58%	32,271	78%	45,815	-		
715-9700-425-2501	UNEMPLOYMENT INS	193	83	500	17	3%	23	5%	150	-		
715-9700-425-2505	Oregon Paid Leave	510	713	678	415	61%	553	82%	712	-		
715-9700-425-2601	Workers' Compensation Ins	(134)	85	250	217	87%	217	87%	250	-		
<b>PERSONNEL SERVICES TOTAL</b>		<b>172,032</b>	<b>253,031</b>	<b>255,254</b>	<b>164,101</b>	<b>64%</b>	<b>218,729</b>	<b>86%</b>	<b>271,936</b>	<b>1.5</b>		
<b>MATERIALS &amp; SERVICES</b>												
715-9700-425-3320	Audit Services/Reserve Study	25,848	17,304	13,400	11,327	85%	13,400	100%	15,400	-		
715-9700-425-3370	Legal	28,847	14,615	15,000	19,136	128%	25,515	170%	31,500	-		
715-9700-425-3399	Contract Services	147,634	135,110	104,680	90,106	86%	104,680	100%	132,994	-		
715-9700-425-3410	Employee Medical Expense	1,626	650	2,500	45	2%	250	10%	500	-		
715-9700-425-4110	WATER & SEWER..	5,663	6,001	8,000	4,127	52%	5,503	69%	6,000	-		
715-9700-425-4210	GARBAGE..	3,684	6,281	5,500	5,805	106%	7,740	141%	8,500	-		
715-9700-425-4220	Custodial/Janitorial Services	-	-	10,000	8,678	87%	11,571	116%	12,500	-		
715-9700-425-4320	Building/Grounds Maintenance	-	-	12,150	4,850	40%	6,467	53%	8,000	-		
715-9700-425-4460	BUILDING RENTAL	56,667	40,000	40,000	40,000	100%	40,000	100%	40,000	-		
715-9700-425-5010	Membership & Dues	4,497	9,461	8,590	11,842	138%	15,789	184%	10,470	-		
715-9700-425-5040	Education & Training	3,946	2,583	2,855	2,229	78%	2,972	104%	4,325	-		

# DRAFT

## Sunriver Service District 715 Operating Fund FY 27 - Admin Req

715-9700-425-5050	Bank/Trustee Charges	517	114	1,000	321	32%	428	43%	750
715-9700-425-5204	Insurance Premiums	80,424	105,057	135,000	106,153	79%	106,153	79%	122,000
715-9700-425-5390	Communications	-	-	12,400	7,781	63%	10,375	84%	11,000
715-9700-425-5401	Advertising & Public Notice	1,763	2,380	2,000	228	11%	2,000	100%	2,500
715-9700-425-5820	Travel Expenses	1,128	941	3,500	1,045	30%	1,393	40%	5,000
715-9700-425-6134	General Supplies	1,532	5,062	3,700	1,881	51%	3,700	100%	2,500
715-9700-425-6155	COPIER CHGS		-	5,000	4,961	99%	6,615	132%	7,000
715-9700-425-6161	Postage/Freight	158	415	1,000	715	72%	953	95%	1,000
715-9700-425-6210	ELECTRICITY..	10,337	16,009	13,000	16,562	127%	22,083	170%	22,000
715-9700-425-6240	NATURAL GAS..	7,317	9,971	9,000	9,256	103%	12,341	137%	12,000
715-9700-425-6335	Meeting Expense/District Functions	1,644	378	1,000	1,203	120%	1,250	125%	3,500
715-9700-425-6665	Office Equipment (minor)	322	1,567	500	-	0%	-	0%	2,500
<b>MATERIALS &amp; SERVICES TOTAL</b>		<b>383,554</b>	<b>373,898</b>	<b>409,775</b>	<b>348,250</b>	<b>85%</b>	<b>401,176</b>	<b>98%</b>	<b>461,939</b>
715-9700-501-9701	CONTINGENCY			20,000			-		-
<b>MATERIALS &amp; SERVICES + Contingency</b>		<b>383,554</b>	<b>373,898</b>	<b>429,775</b>	<b>348,250</b>		<b>401,176</b>	<b>93%</b>	<b>461,939</b>
<b>DEPARTMENT 97 REQUIREMENTS TOTAL</b>		<b>555,586</b>	<b>626,929</b>	<b>685,029</b>	<b>512,351</b>		<b>619,905</b>	<b>90%</b>	<b>733,875</b>

# DRAFT

## Sunriver Service District 716 Capital Reserve Fund Budget FY 27 - Resources

FUND 716 RESOURCES						9			
		Actual	Actual	FY 25-26					FY 26-27
				Budget	Actual YTD	Year End Proj		Budget	
Account Number	Account Description	FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud	
<b>716-0000-301-0000</b>	<b>Beg Net Working Capital</b>	<b>2,556,480</b>	<b>2,852,662</b>	<b>2,902,620</b>	<b>2,999,826</b>	<b>103%</b>	<b>2,999,826</b>	<b>103%</b>	<b>3,139,015</b>
716-0000-361-1100	INTEREST INCOME-RSVE	136,536	143,805	100,000	90,403	90%	120,537	121%	100,000
716-0000-392-1200	PROCEEDS F/A DISPOSITION	-		-	-	-	-	-	22,000
716-0000-331-1200	GRANT REVENUE	-		-	-	-	-	-	-
<b>REVENUES</b>		<b>136,536</b>	<b>143,805</b>	<b>100,000</b>	<b>90,403</b>	<b>90%</b>	<b>120,537</b>	<b>121%</b>	<b>122,000</b>
716-0000-391-5000	SSD Fund 715	334,750	345,000	150,000	-	-	150,000	100%	
<b>TRANSFERS IN</b>		<b>334,750</b>	<b>345,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>100%</b>	<b>0</b>
<b>TOTAL RESOURCES</b>		<b>3,027,766</b>	<b>3,341,467</b>	<b>3,152,620</b>	<b>3,090,229</b>	<b>98%</b>	<b>3,270,363</b>	<b>104%</b>	<b>3,261,015</b>
<b>TOTAL REQUIREMENTS</b>		<b>2,731,584</b>	<b>3,194,303</b>	<b>3,108,968</b>	<b>3,129,606</b>	<b>101%</b>	<b>3,131,174</b>	<b>101%</b>	<b>4,096,265</b>
<b>NET CHANGE IN WORKING CAPITAL</b>		<b>296,182</b>	<b>147,164</b>	<b>43,652</b>	<b>(39,377)</b>	<b>-90%</b>	<b>139,189</b>	<b>319%</b>	<b>(835,250)</b>
<b>ENDING WORKING CAPITAL</b>		<b>2,852,662</b>	<b>2,999,826</b>	<b>2,946,272</b>	<b>2,960,449</b>	<b>100%</b>	<b>3,139,015</b>	<b>107%</b>	<b>2,303,765</b>

# DRAFT

## Sunriver Service District 716 Capital Reserve Fund Budget FY 27 - Requirements

FUND 716 REQUIREMENTS									
				FY 25-26					FY 26-27
		Actual	Actual	Budget	Actual YTD		Year End Proj		Budget
Account Number	Account Description	FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud	
716-4000-422-9422	AUTO - FIRE DEPARTMENT	0	74,615	79,794	79,406	100%	79,794	100%	558,000
716-4000-422-9424	AUTO - POLICE DEPARTMENT	149,997	91,611	0	-		-		187,700
716-4000-422-9435	POLICE OPERATING EQPMT	14,965	0	9,650	8,471	88%	9,650	100%	25,550
716-4000-425-9430	FIRE EQUIPMENT	10,142	175,415	41,904	41,904	100%	41,904	100%	111,000
<b>CAPITAL OUTLAY</b>		175,104	341,641	131,348	129,780	99%	131,348	100%	882,250
Reserve for Future Expnd (Beginning Net Working Capital)		2,556,480	2,852,662	2,902,620	2,999,826	103%	2,999,826	103%	3,139,015
716-4000-501-9701	Contingency			75,000	-	0%	-	0%	75,000
<b>TOTAL REQUIREMENTS</b>		<b>2,731,584</b>	<b>3,194,303</b>	<b>3,108,968</b>	<b>3,129,606</b>	<b>101%</b>	<b>3,131,174</b>	<b>101%</b>	<b>4,096,265</b>

# DRAFT

Sunriver Service District  
716 Capital Reserve Fund Budget FY 27 - Police Capital

<b>DEPARTMENT:</b>		POLICE				
<b>#</b>	<b>NEW/REPLACEMENT</b>	<b>DESCRIPTION</b>	<b>EXPECTED LIFE</b>	<b>QTY</b>	<b>AMOUNT</b>	
1	New	Ford F-150 Police Responder Truck	5-7 years	1	\$ 51,700	Equipment
2	New	Radar/Radios/Lighting upfit for patrol F150	5-7 years	1	\$ 40,700	\$ 25,550
3	New	Ford Explorer Police Interceptor Utility Vehicle	5-7 years	1	\$ 55,200	
4	New	Radar/Radios/Lighting upfit for patrol Explorer	5-7 years	1	\$ 40,100	Auto
5	New	Genasys LRAD 100X, wireless mic, mounting hardware	10-15 years	1	\$ 25,550	\$ 187,700
<b>TOTAL</b>					<b>\$ 213,250</b>	
<b>EXPLANATION/JUSTIFICATION</b>						
	<b>Item Description</b>	<b>Justification, including any impact on operating budget</b>	<b>PURCHASE DATE</b>			
1	Patrol Vehicles	Required to replace aging vehicles for emergency response, and quality of life issues. Minimize impact on operating budget (Vehicle R&M).	7/1/2026			
2	Vehicle upfits	Required to replace aging vehicles for emergency response to critical incidents. Minimize impact on operating budget (Vehicle R&M).	7/1/2026			
3	Genasys	Long-range acoustic device (sound cannon) used to broadcast clear, high-intensity voice messages and alerts over long distances for communication, crowd control, or warning purposes.	7/1/2026			

# DRAFT

Sunriver Service District  
716 Capital Reserve Fund Budget FY 27 - Fire Capital

	<b>DEPARTMENT:</b>	FIRE				
<b>#</b>	<b>NEW/REPLACEMENT</b>	<b>DESCRIPTION</b>	<b>EXPECTED LIFE</b>	<b>QTY</b>	<b>AMOUNT</b>	
1	Replacement	2 New LifePak 35 - replacement	6-8 Years	2	\$ 111,000	Equipment
2	Replacement	Type 1 Ambulance - replacement	10 Years	1	\$ 460,000	\$ 111,000
3	Replacement	F250 with service body - replacement	10/100k	1	\$ 98,000	
		<b>TOTAL</b>			<b>\$ 669,000</b>	<b>\$ 558,000</b>
<b>EXPLANATION/JUSTIFICATION</b>						
	<b>Item Description</b>	<b>Justification, including any impact on operating budget</b>	<b>PURCHASE DATE</b>			
1	Life Pak 35	Replace LifePaks on ambulances and rotate old to the engine and truck.	7/1/2026			
2	Ambulance	Current ambulance is a 2016 model that has been remounted already, box is twenty years old. Expected delivery is two years from order date. Payment not required until delivery.	7/1/2026			
3	F250 Truck	Current truck is a 2004 model that has been deffered several times. Service body will allow for organized carry of water/ice rescue equipment and other items for response.	7/1/2026			

# DRAFT

## Sunriver Service District 717 Public Safety Building Fund Budget FY 27 - Resources

FUND 717 RESOURCES					9				
		Actual	Actual	FY 25-26					FY 26-27
				Budget	Actual YTD	Year End Proj		Budget	
Account Number	Account Description	FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud	
	Tax Rate/\$1000 Assessed Value								\$0.47
	Assessed Value								1,969,489,525
	Actual/Assumed Collection Rate								97%
<b>717-0000-301-0000-1</b>	<b>Beg Net Working Capital</b>	<b>12,576,691</b>	<b>4,501,334</b>	<b>1,309,591</b>	<b>1,309,591</b>	<b>100%</b>	<b>1,309,591</b>	<b>100%</b>	<b>242,051</b>
717-0000-311-1200-1	Deschutes County TRT Funds	2,000,000	2,000,000			-		-	-
717-0000-311-1400	Levy Proceeds	807,485	851,335	866,588	829,288	96%	866,588	100%	897,890
717-0000-361-1100	Interest Earned	539,894	136,262	100,000	42,621	43%	56,828	57%	50,000
<b>REVENUES</b>		<b>3,347,379</b>	<b>2,987,597</b>	<b>966,588</b>	<b>871,909</b>	<b>90%</b>	<b>923,416</b>	<b>96%</b>	<b>947,890</b>
717-0000-391-5000	TRANSFERS IN REVENUE	-	500,000.00	-	-	-	-	-	
<b>TRANSFERS IN</b>		<b>-</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>3,347,379</b>	<b>3,487,597</b>	<b>966,588</b>	<b>871,909</b>	<b>90%</b>	<b>923,416</b>	<b>96%</b>	<b>947,890</b>
<b>TOTAL REQUIREMENTS</b>		<b>11,422,736</b>	<b>6,679,339</b>	<b>2,044,471</b>	<b>1,093,981</b>	<b>54%</b>	<b>1,990,957</b>	<b>97%</b>	<b>1,015,440</b>
NET CHANGE IN WORKING CAPITAL		(8,075,357)	(3,191,743)	(1,077,883)	(222,072)	21%	(1,067,541)	99%	(67,550)
<b>ENDING WORKING CAPITAL / CONTINGENCY</b>		<b>4,501,334</b>	<b>1,309,591</b>	<b>231,708</b>	<b>1,087,519</b>	<b>469%</b>	<b>242,051</b>	<b>104%</b>	<b>174,501</b>

# DRAFT

Sunriver Service District  
717 Public Safety Building Fund Budget FY 27 - Requirements

FUND 717 REQUIREMENTS					9				
		Actual	Actual	FY 25-26					FY 26-27
				Budget	Actual YTD	Year End Proj		Budget	
Account Number	Account Description	FY 23-24	FY 24-25	FY 25-26	3/31/2026	% of Bud	Amount	% of Bud	
717-4000-422-9115	SALES & MARKETING		8,879	-	-	-	-	-	-
717-4000-422-9210	DESIGN/PROFESSIONAL SERVICES	518,887	160,137	40,000	1,330	3%	1,330	3%	-
717-4000-422-9215	LEGAL & GOVERNMENTAL SERVICES	885		10,000	2,618	26%	2,618	26%	-
717-4000-422-9220	PROJECT ADMINISTRATION	115,265	117,534	35,000	23,170	66%	28,910	83%	-
717-4000-422-9225	CONSTRUCTION	9,682,580	4,628,630	1,120,000	985,628	88%	1,125,628	101%	170,000
717-4000-422-9230	SYSTEMS & EQUIPMENT	202,719	928,317	-	-	-	-	-	-
717-4000-422-9235	PERMITS, TESTING, FEES	15,363	9,587	7,000	-	0%	-	0%	-
717-4000-422-9240	INSURANCE, FINANCING	94,019	7,874	-	-	-	-	-	-
717-4000-422-9460	LOAN PAYMENT	793,018	818,381	832,471	81,235	10%	832,471	100%	845,440
717-4000-422-9435	SOFT COSTS	-				-	-	-	
							-		
<b>CAPITAL OUTLAY</b>		<b>11,422,736</b>	<b>6,679,339</b>	<b>2,044,471</b>	<b>1,093,981</b>	<b>54%</b>	<b>1,990,957</b>	<b>97%</b>	<b>1,015,440</b>
717-4000-501-9701	CONTINGENCY	0	0	0	0		-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>11,422,736</b>	<b>6,679,339</b>	<b>2,044,471</b>	<b>1,093,981</b>	<b>54%</b>	<b>1,990,957</b>	<b>97%</b>	<b>1,015,440</b>

# SUNRIVER SERVICE DISTRICT POLICIES

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# I. DISTRICT POLICY

## A. POLICY STATEMENT

The primary duty and function of the Board of Directors of the Sunriver Service District (The District) is to establish policies for the governance of the District. The Board shall carry out its duty as the policy making body of the District to ensure the fiduciary and service standards of the community are met. It is the policy of the Board to delegate to the Fire Chief, Police Chief and the Administrator the responsibility for the day-to-day administration of the District, in a manner consistent with policies and directions of the Governing Body and Board of Directors.

Policies shall comply with all applicable federal, state and local laws and regulations and labor agreements. If any policy or portion thereof is found to conflict with any local, state, or federal law regulation, or labor agreements, such policy, or such portion thereof, shall be deemed void without further Board action. It shall be the responsibility of any Board member with such knowledge to bring any conflict to the Board's attention immediately.

The District strictly prohibits discrimination and harassment. Unlawful conduct described in the Employee Handbook, including workplace harassment, applies to all employees, volunteers, interns and appointed public officials of the District ("covered individuals"), in accordance with applicable law.

The Board shall base its policies and resolutions on the best available information and input from affected parties. Whenever the Board enacts, amends, or repeals any policy, it shall follow a two-step process:

1. The introduction and discussion of a proposed policy, adoption, repeal, or amendment in one meeting, after placement on the meeting agenda.
2. At the next regularly scheduled Board meeting further deliberation, if desired, a motion and a vote on the proposed policy, adoption, repeal, or amendment can be taken. Adoption, amendment or repeal of Board policies requires a majority vote of the Board of Directors.

The Chair of the Board or designee is responsible to ensure a periodic review of the policy manual and to bring updates to the Board for consideration. All board members, the police chief and the fire chief will maintain an updated manual.

The Policy and Procedures Manual is a public record. At least one copy of the updated Policy Manual shall be available for inspection and use by the public at the District's main business office.

## B. VIOLATIONS OF DISTRICT POLICY

It is the responsibility of the Board Chair to address violations of District policy by directors in a timely and appropriate manner. If the Chair is the director violating District policy, the Vice-Chair shall address the violation. It may be a matter of re-training and/or an informal admonition. Depending on the seriousness of the violation, the full Board may address the violation or refer the matter to the Deschutes County Board of Commissioners as the Governing Body of the District.

C. POLICE AND FIRE DEPARTMENT POLICY

It is the responsibility of the Police and Fire Chiefs to maintain department policies that are current with best practices of their professions. Appropriate legal review is required of department policies. This can be accomplished by the District counsel or policies that are contracted with a reputable provider approved by the District Managing Board. Ongoing periodic review by the chiefs will ensure manuals are up to date with best practices and law changes. If there are discretionary changes in department policy, the Chief will inform the board at a regular board meeting.

C. INSURANCE & LIABILITY COVERAGE

The District shall maintain appropriate levels of insurance coverage, including worker's compensation, property and liability coverage. The District shall indemnify and hold harmless employees and volunteer board members who are operating within the course and scope of their assigned duties. The Police Chief, Fire Chief and Administrator shall inform the Chair in a timely manner of significant events which could present potential liability exposure to the District.

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## II. ETHICS

### A. ETHICAL STANDARDS

Board members act as representatives of the citizens of the District. Therefore, Board members shall adhere to the highest standards in the conduct of District business, as set forth in Oregon Revised Statutes (ORS), Chapter 244. By definition Board members are public officials and must comply with public employee ethics rules.

The Oregon Ethics Commission (OGEC) is charged with regulating the activities of public officials in three areas: financial disclosure, prohibition against the use of office for financial gain, and conflicts of interests.

#### 1. Prohibition Against Use of Office for Financial Gain

ORS 224.040 states, "No public official shall use or attempt to use official position or office to obtain financial gain or avoidance of financial detriment that would not otherwise be available but for the public official's holding of the official position or office..." This provision is the basis for violations relating to use of public equipment and accepting offers for discounted rates from merchants and service providers. The prohibition does not include reimbursement of expenses, honoraria and unsolicited awards for professional achievement.

#### 2. Conflicts of Interest

Oregon Government Ethics Law identifies two types of conflicts of interest: An actual conflict of interest and a potential conflict of interest. A public official is met with a conflict of interest when participating in official action which could or would result in a financial benefit or detriment to the public official, a relative of the public official or a business with which either is associated.

A public official is met with an **actual** conflict of interest when the public official participates in action that **would** affect the financial interest of the official, the official's relative or a business with which the official or a relative of the official is associated. The public official must announce the nature of the conflict and not discuss or take any official action on the issue.

A public official is met with a **potential** conflict of interest when the public official participates in action that **could** affect the financial interest of the official, the official's relative or a business with which the official or a relative of the official is associated. The public official must announce the nature of the conflict and may discuss and take official action on the issue.

At each session or meeting at which the issue is addressed, the official must make the same public disclosure. However, the official is required to make the announcement only once at each meeting, even if the issue involves a series of votes.

The District recognizes board members may be active in various organizations or groups throughout the Sunriver community, Deschutes County and the State of Oregon. These organizations may have relationships with the District and a board member's association with these organizations or groups may create an actual, potential or appearance of a conflict of interest. The Board member has the obligation to identify their association any time action will be taken by the District affecting the organization or group.

In addition, board members may not be employed or a part of volunteer programs of the District or any of its departments. This does not preclude board members from volunteering at singular events of the District, Police or Fire Departments.

3. Gifts

“Gift” means something of economic value given to the public official or a relative member of the household of the public official. It is offered without cost or at a discount or as a forgiven debt and the same offer is not made or available to the general public. If the source of the offer of a gift to a public official has an administrative interest in the decisions or votes of the public official, the public official can only accept gifts from that source when the aggregate value of the gifts does not exceed \$50 in a calendar year.

B. CODE OF ETHICS

The Board believes that it is expedient and proper to adopt a Code of Ethics in order to establish a standard code of conduct for the Board and the board members as they carry out the business of the District. The Board is committed to excellence in leadership that results in the highest quality of service to its residents, taxpayers and employees.

1. We, as a Board, shall maintain an environment emphasizing the dignity of each individual Board member, the importance of respect for the style, values and opinions of one another, and encouraging responsiveness and attentive listening in our communications.
2. We, as a Board, recognize that our primary responsibility is the formation and evaluation of policy; the employment of a Fire Chief, a Police Chief and a Administrator to be in charge of the District business under the direction of the Board; and to discharge other duties as directed by Board policy. Matters concerning the operational aspects of the police and fire departments shall be the responsibility of the respective chiefs.
3. We, as a Board, commit ourselves to the highest standards of ethical conduct and behavior. We shall hold no secret meetings, have no hidden agendas, nor engage in gossip. We shall conduct the business affairs of the District before general public in accordance with Oregon law.
4. We, as a Board, shall be committed to supporting Board action. The Board agrees that, while an individual Board member may disagree with a policy or action adopted by majority vote of the Board, he/she should support the policy or action, once adopted, as being the considered judgment of the Board. An individual Board member shall have the right and duty to present evidence and argument to the Board on a Board issue, and the Board shall have the duty to consider or reconsider the issue upon proper evidence. We acknowledge the right of individuals to disagree with ideas, without being disagreeable.
5. We, as a Board, shall recognize the work of the District as a team effort. All Board members shall work together in a collaborative process, assisting each other and the Chair in conducting the affairs of the District.
6. We, as a Board, when responding to citizen requests or concerns, shall be courteous, respond to individuals in a positive manner and, when appropriate, route such concerns and interests through the District staff.

7. As individual Board members, we shall each operate as a part of the whole. Issues will be brought to the attention of the Board as a unit, rather than to individual members selectively. Members of the Board recognize that, except when acting on behalf of the Board with the express permission of the Board on a specific area granted in an open meeting, the authority of each individual Board member is equal only to the rights and authority of a private citizen or taxpayer.
8. We, as a Board, agree that matters discussed in executive session are confidential until such time as the Board takes action in open session. Individual Board members shall not discuss details of an executive session without others unless authorized by the Board.
9. We, as a Board, will prepare for each Board meeting by reviewing provided material in board packets

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### III. POWERS & DUTIES OF THE MANAGING BOARD

#### A. BOARD AUTHORITY

Authority is granted to the District by the Governing Body pursuant to ORS 451. 485. The District may acquire, construct, maintain and operate any one or more of the service facilities: Fire prevention and protection; Security services provided by agreement; Law enforcement services; and Emergency medical services, including ambulance services. The Management Agreement with the Governing Body is attached as Appendix C.

#### B. BOARD ADOPTION, AMENDMENT, AND REPEAL ORDINANCES

The Board shall recommend to the Governing Body ordinances it feels are necessary. Whenever the Governing Body enacts, amends or repeals any ordinance, it shall do so in accordance with ORS 198.510 to 198.600.

#### C. BOARD MEMBERS AUTHORIZED BY OFFICIAL BOARD ACTION ONLY

No individual Board member may speak for or act on behalf of the Board or District, except as authorized to do so by official Board action as recorded in the official minutes, guidelines or policies of the District.

#### D. BOARD MEMBER EDUCATION

1. In order to carry out their duties, Board members must be adequately informed. Members are encouraged to review board meeting packets thoroughly prior to Board meetings, attend conferences and other training programs as the Board may authorize.
2. New Board members shall be provided assistance through an orientation by the chair and/or administrative staff. They will also be provided a current copy of the Board Reference manual. Additionally, the Police and Fire Chief will explain their operations, providing appropriate information on request.

#### E. DUTIES OF OFFICERS AND COMMITTEES

Officers of the District shall be elected by a majority vote of the Board. Nominations will be requested and announced at the September monthly meeting of each year, and Elections shall be held at the meeting in October. Terms of office are one year and there are no limitations on the number of terms officers can serve. Should an officer vacancy occur mid-year, an election shall be held to fill the remainder of the term of office.

The Finance and Executive Advisory committees are the only standing committees. The Board may create other committees, as needed, to work on specific projects to develop material for Board consideration. The Board shall provide the scope of work for any committee created. Committees of the Board have no authority to make decisions, rather they are tasked with bringing information to the Managing Board for consideration and action. Other committee members may be appointed at the discretion of the chair.

1. Duties of the Chair  
The Chair shall preside at Board meetings, approve meeting agendas, call special meetings, as described by Oregon Meetings Law and sign official District documents on behalf of the Board when authorized to do so by a majority vote. The Chair is also responsible for ensuring the development of a succession plan for board members serving in elected positions.
2. Duties of the Vice-chair

The Vice-chair shall have all the powers of the chair in the absence of the Chair.

3. Duties of the Treasurer

The Treasurer is the designated budget officer, per ORS 294.331. The Budget Officer shall manage the process for development and approval of the District's annual budget. The Budget Officer shall coordinate the process among the staff, the Budget Committee and the District Managing Board, including the submission to the Deschutes County Commissioners.

The Treasurer shall ensure accurate accounting and financial records are maintained by the District; annually reviews the financial audit, facilitates the audit presentation to the Board; advises the Budget Committee; prepares appropriate financial forecasts; and any other financial tasks requested by the Board.

4. Duties of the Public Safety Building Liaison

The Public Safety Building Liaison is a temporary position appointed by the Board for the duration of the Public Safety Building construction. The Liaison is the designated point of contact between the Owner's Representative/Project Manager and the Board for the Public Safety Building construction project. This position will ensure a close working relationship between the SSD Board and the construction team. The Liaison shall provide oversight for expenses, construction timelines, and various decisions given through Board Authority. This position will also provide updates and share pertinent information.

5. Duties of the Executive Advisory Committee

The Executive Advisory Committee shall consist of the Chair, two additional Board members, the Police Chief, the Fire Chief and the Administrator. The Board members will be rotated on this committee at the direction of the chair. The purpose of the committee shall be to support the efficient functioning of both departments. The committee will meet periodically to address emerging issues within the District and departments. The committee will advise on staff work to prepare issues for full Board consideration and the Board meeting agenda. The Chair will report discussion items to the full board after each Executive Advisory Committee meeting.

F. USE & CARE OF DISTRICT EQUIPMENT

1. I-Pads issued to Board Members are to be utilized for District business only. Members may not download unauthorized applications. Permission may be requested if there is a need of other applications or programs to further work for the District.
2. Care will be taken to maintain District equipment in proper working order. If there is need for repair, the Board member shall coordinate all repairs through the Administrator.
3. District equipment shall be returned to the District after the Board member is no longer a member of the Board of Directors.

G. PERSONNEL EVALUATION

1. The Board shall evaluate the Police Chief, Fire Chief and the Administrator on an annual basis. Input from the Chiefs/Administrator, board members, employees

and community partners can be considered. The evaluation should address the operational competencies, staff development, community engagement, and fiscal accountability. Development of future goals should be part of the annual review.

2. The Police Chief and Fire Chief are responsible for ensuring their staff are evaluated on an annual basis. The process used should be consistent with best practices for employee development and accountability.

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## IV. AGENDAS & MEETINGS

### A. PREPARATION FOR BOARD MEETINGS

#### 1. Distribution of Materials to Board Members

The agenda, chief executive officer's report, treasurer's report, and statement of bills shall be given to each member of the Board of Directors at least four (4) days prior to any regularly scheduled Board meeting.

At the same time, the Chief Executive Officer shall provide members with detailed information relative to the agenda, including existing Board policy pertinent to Agenda items.

#### 2. Distribution of Agenda to the Public

The proposed agenda will simultaneously be distributed to all District offices and other facilities, local and other news media, and posted at one or more locations convenient for review by District personnel and the public.

### B. BOARD MEETING AGENDA

The Chair of the Board shall approve requests for agenda items can be made by Board members to the chair prior to the public notice of the agenda. A Board member may also make an agenda item request at a regular meeting to be included at the next scheduled board meeting. The following general order shall be observed:

- Call to order
- Pledge of Allegiance
- Roll call for Board members
- Public input
- Consent Agenda, to include minutes of the previous meeting and other routine items
- Old Business
- Staff reports by Police Chief, Fire Chief and Administrator
- Review of monthly financial statements
- Other New Business

### C. NOTICE OF MEETINGS

1. Notice of the time, place, and principal subjects to be considered shall be given for all meetings. The notice shall be in the form of an agenda, which shall be sent to all Board members, local media, and to all persons or other media representatives having requested notice in writing of every meeting. The agenda will also be published on the District's website.

2. Written notice shall also be sent to any persons who the District knows may have a special interest in a particular action, unless such notification would be unduly burdensome or expensive. For emergency meetings, the District shall give as much notice as possible under the circumstances, but at minimum will contact local media to inform them of the meeting.

### D. MEETINGS

1. All meetings shall be conducted in accordance with the Oregon Public Meetings Law, ORS 192.610-192.705.

All meetings shall be held within the geographic boundaries of the District, unless extenuating circumstances exist. In the event of extenuating circumstances, the meeting will be held at the nearest practical location.

No meeting shall be held in any place where discrimination on the basis of race, creed, color, sex, age, national origin, or disability is practiced. All meetings shall be held in places accessible to the handicapped.

2. Meetings Held By Electronic Means

- a. All meetings of the Board, excluding executive sessions, must provide to members of the general public, to the extent reasonably possible, an opportunity to:
  - i. Access and attend the meeting by telephone, video or other electronic or virtual means;
  - ii. If in-person oral testimony is allowed, submit during the meeting oral testimony by telephone, video or other electronic or virtual means; and
  - iii. If in-person written testimony is allowed, submit written testimony, including by electronic mail or other electronic means, so that the governing body is able to consider the submitted testimony in a timely manner.

3. Regular Meetings

The Board shall hold regular monthly meetings on the third Thursday of each month. Such meetings shall be held at the Sunriver Public Safety Building facility at 1:00 p.m., or at such other places and times as the Board may designate from time to time.

4. Special Meetings

The Board may hold special meetings at the request of the chair or any four members of the Board, after compliance with public meeting notice requirements, as set forth in this policy. If the Chair is absent from the District, special Board meetings shall be held upon less than 24 hours' public notice.

5. Emergency Meetings

When a true emergency exists, and emergency meeting may be held with less than 24 hours' notice at the request of persons entitled to call special meetings. An emergency exists where there are objective circumstances which, in the judgment of the person or persons calling the meeting, create a real and substantial risk of harm to the District which would be substantially increased in the Board were to delay in order to give 24 hours' notice before conducting a meeting. The convenience of Board members is not grounds for calling an emergency meeting.

At the beginning of any emergency meeting, the Board member(s) calling such a meeting shall recite the reasons for calling the meeting, and the reasons the meeting could not have been delayed in order to give at least 24 hours' notice. The reasons for the emergency meeting shall be noted in the minutes. The Board shall then determine if the reasons are sufficient to hold an emergency meeting and, if not, shall immediately adjourn such meeting. Only business related directly to the emergency shall be conducted at the emergency meeting. An emergency meeting must meet quorum requirements.

6. Executive Sessions

a. Notice for a meeting called solely to hold an executive session shall be given in the same manner as notice for regular, special and emergency meetings set forth above. The notice shall indicate the general subject matter to be considered and set forth the statutory basis for calling the executive session.

b. No Final Decisions

The Board may fully discuss board members' views but may not make any final decisions during any executive session.

c. Authorized Purposes

The governing body of a public body may hold an executive session:

- a. ORS 192.660(2)(a). To consider the employment of a public officer, employee, staff member or individual agent if:
  - i. The District has advertised the vacancy;
  - ii. The Board has adopted regular hiring procedures;
  - iii. In the case of an officer, the public has had the opportunity to comment on the employment of the officer; and
  - iv. In the case of a chief executive officer, the governing body has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.
- v. This authority does not apply to:
  1. The filling of a vacancy in an elective office.
  2. The filling of a vacancy on any public committee, commission or other advisory group.
  3. The consideration of general employment policies.
  4. The employment of the chief executive officer, other public officers, employees and staff members of a public body when the procedures listed above have been followed.
- b. ORS 192.660(2)(b). To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent who does not request an open hearing.
- c. ORS 192.660(2)(c). To consider matters pertaining to the function of the medical staff of a public hospital licensed pursuant to ORS 441.015 to 441.119 and 441.993 including, but not limited to, all clinical committees, executive, credentials, utilization review, peer review committees and all other matters relating to medical competency in the hospital.
- d. ORS 192.660(d). To conduct deliberations with persons designated by the governing body to carry on labor negotiations.
- e. ORS 192.660(e). To conduct deliberations with persons designated by the governing body to negotiate real property transactions.
- f. ORS 192.660(f). To consider information or records that are exempt by law from public inspection.
- g. ORS 192.660(g). To consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations.

- h. ORS 192.660(h). To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.
- i. ORS 192.660(i). To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing.
- j. ORS 192.660(j). To carry on negotiations under ORS chapter 293 with private persons or businesses regarding proposed acquisition, exchange or liquidation of public investments.
- k. ORS 192.660(k). To consider matters relating to school safety or a plan that responds to safety threats made toward a school.
- l. ORS 192.660(l). If the governing body is a health professional regulatory board, to consider information obtained as part of an investigation of licensee or applicant conduct.
- m. ORS 192.660(m) If the governing body is the State Landscape Architect Board, or an advisory committee to the board, to consider information obtained as part of an investigation of registrant or applicant conduct.
- n. ORS 192.660(n). To discuss information about review or approval of programs relating to the security of any of the following:
  - i. A nuclear-powered thermal power plant or nuclear installation.
  - ii. Transportation of radioactive material derived from or destined for a nuclear-fueled thermal power plant or nuclear installation.
  - iii. Generation, storage or conveyance of:
    - 1. Electricity;
    - 2. Gas in liquefied or gaseous form;
    - 3. Hazardous substances as defined in ORS 453.005 (7)(a), (b) and (d);
    - 4. Petroleum products;
    - 5. Sewage; or
    - 6. Water.
  - iv. Telecommunication systems, including cellular, wireless or radio systems.
  - v. Data transmissions by whatever means provided.
- o. ORS 192.660(o). To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces.
- p. ORS 192.660(p). To consider matters relating to cyber security infrastructure and responses to cyber security threats.
- q. ORS 192.660(3). Labor negotiations IF negotiators for both sides request that negotiations be conducted in executive session. Labor negotiations conducted in executive session are not subject to the notification requirements of ORS 192.640.

7. Interpreters for the Hearing Impaired

The District shall comply with ORS 192.630(5) regarding the provision of interpreters for the hearing impaired at Board meetings, in accordance with the following rules:

The District shall make a good faith effort to have an interpreter for hearing impaired persons provided at any regularly scheduled meeting if the person

requesting the interpreter has given the District at least 48 hours' notice of the request, provided the name of the requester, the requester's sign language preference, and any other relevant information which the District may require. "Good faith efforts" shall include contacting the Oregon Disabilities Commission, or other state or local agencies that maintain a list of qualified interpreters.

If a meeting is held upon less than 48 hours' notice, the District shall make reasonable efforts to have an interpreter present.

The requirement for an interpreter does not apply to emergency meetings.

The chief executive officer shall be responsible for developing and maintaining a list of qualified interpreters and is responsible for arranging for attendance of an interpreter at any meeting for which an interpreter is requested.

#### E. CONDUCT OF BOARD MEETINGS

1. The Chair shall preside at Board meetings. In the Chair's absence, the Vice-Chair shall preside. If both the Chair and Vice-Chair are absent, any other member of the Board may preside. The Chair or other presiding officer at any Board meeting shall have full authority to conduct the meeting. Meetings shall be conducted in such a manner as to provide a full and fair opportunity for discussion of the issues in an efficient and timely manner. Any decision of the Chair or other presiding officer at the meeting may be overridden by a majority vote of the Board.
2. Before adjourning into executive session, the Chair or other presiding officer shall announce the statutory authority for the executive session and shall direct any representatives of the news media who are present not to report on the subject matter of the executive session. Board members, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive sessions without prior authorization of the Board as a whole.
3. **Conduct of Executive Session**  
The President or other presiding officer shall announce the statutory authority for the executive session before going into closed session. Once the executive session has been convened, the President shall direct any representatives of the news media who are present not to report information from the executive session. Board members, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive session without prior authorization of the Board as a whole.

#### F. PUBLIC INPUT / PARTICIPATION

If public input is to be a part of the meeting, the presiding officer may regulate the order and length of appearances, and limit appearances to presentations of relevant points. Persons failing to comply with the reasonable rules of conduct outlined by the presiding officer, or causing any disturbance, may be asked or required to leave. Any individual who fails to leave the premises when asked to do so may be treated as a trespasser, and law enforcement personnel may be contacted to remove the individual.

G. ELECTRONIC EQUIPMENT

The presiding officer shall inform persons attending any meeting of the District Board of reasonable rules necessary to ensure an orderly and safe meeting, including rules related to the operation of electronic recording equipment. The physical comfort and safety of members of the Board and the public attending the meeting shall be of primary concern in formulating such rules.

H. VOTES OF THE BOARD

Votes shall be recorded, including how each Board member voted on each issue. Secret ballots are prohibited. Any member may request that his or her vote be changes, if such request is made prior to consideration of the next order of business. Members of the Board may append to the record, at the time of voting, a statement indicating either the reason for their vote or abstention.

I. QUORUM REQUISITES

Three (3) members shall constitute a quorum. If only a quorum is present, a unanimous vote is required to take final action. If there is no quorum present the meeting can continue, but no board action may be taken. Matters requiring action will be deferred to a future meeting.

J. CONFLICT OF INTEREST / EX PARTE CONTRACTS

All conflicts of interest shall be dealt with in accordance with ORS Chapter 244. Conflicts of interest can be actual or potential and the manner in which to declare and address these conflicts are found in Oregon statutes. In the event any member of the Board has any ex parte contact regarding a matter, the member shall declare such contract prior to participating in any vote on the matter.

K. SMOKING

Oregon's Indoor Clean Air Act prohibits smoking in District buildings and within 10 feet of all entrances, exits and accessibility ramps that lead to and from an entrance or exit, windows that open and air-intake vents. "Smoking" includes cigarettes, cigars, pipes, and the use of "inhalant delivery systems" (vaping); and other devices. The Board may adopt anti-smoking policies that are stricter than state law and prohibit smoking on District properties other than buildings.

L. ADJOURNMENT

Upon completion of the entire agenda, or at an hour pre-determined for the meeting to end, a board member shall make a motion to adjourn the meeting. Another board member shall second the motion, and the board chair (or acting board chair) shall declare the meeting adjourned.

Special circumstances: in the case of emergency circumstances (medical emergency, threat to public safety, etc.), the meeting may be adjourned without motion or preamble. If a loss of board quorum occurs for any reason during the course of the meeting, the meeting is considered adjourned at that point. The minutes of the meeting shall reflect how and why the meeting was adjourned.

M. MINUTES OF MEETING

The Board shall keep written minutes of all of its meetings in accordance with the requirements of ORS 192.650. Minutes need not to be verbatim transcripts but must give a true reflection of matters discussed at the meeting and the views of the participants.

1. Minutes of public meetings shall include at least the following information.
  - a. All members of the Board present.
  - b. All motions, proposals, resolutions, orders, ordinances and measures proposed at their disposition.
  - c. Results of votes, including the vote of each member by name.
  - d. The substance of any discussion on any matter.
  - e. Subject to ORS 192.410-192.505 relating to public records, a reference to any document discussed at the meeting.
2. Minutes of executive sessions shall be kept separately from minutes of public meetings. Minutes of executive sessions may be kept either in writing, in the same manner as minutes of public sessions, or by tape recording. If minutes of an executive session are kept by tape recording, written minutes are not required, unless otherwise provided by law. ORS 192.650(2) Disclosure of Executive Session Minutes
3. If disclosure of material in the executive session minutes would be inconsistent with the purpose for which the executive session was held, the material may be withheld from disclosure. No executive session minutes may be disclosed without prior authorization of the Board.
4. Any tape recordings or written minutes of public Board meetings or executive sessions shall be retained by the District until such time as their disposal is authorized by the State Archivist pursuant to ORS 192.105.
5. Written minutes of public sessions shall be made available to the public within a reasonable time after the meeting.

## V. PUBLIC RECORDS

### A. COMPLIANCE

The District shall fully comply with the Oregon Public Records Law, ORS 192.410-192.505.

### B. PUBLIC RECORD

All documents generated by a public entity are public records which must be maintained and made available upon request.

1. Email correspondence pertinent to the business of the District shall be handled appropriately. Board members are advised their communications are a matter of public record and may be required to be disclosed as outlined in Oregon State Law, which governs communications between members of a public body.
  - a. District staff will be the administrator of the District's email and will comply with retention requirements.
  - b. Each Director will be provided a specific email address to be used for all communications relating to District business while serving on the Board. Directors are discouraged from using personal email for District business as it could expose their personal account to public disclosure. In the event a Director uses a personal email account for District business, the District email ([ssdadmin@sunriversdor.gov](mailto:ssdadmin@sunriversdor.gov)) shall be copied so that proper public records are retained and maintained.

### C. PUBLIC INFORMATION REQUESTS

1. Specificity of Request: In order to facilitate the public's access to records in the District's possession, and to avoid unnecessary expenditure of staff time, persons requesting access to public records for inspection or for copies of public records, shall submit a written request on the appropriate SSD Public Records Request Form specifying the records requested with particularity, furnishing the dates, subject matter and such other detail as may be necessary to enable the District personnel to readily locate the records sought. One SSD Public Records Request Form will be submitted for each Public Record requested.
2. Access: The District shall permit inspection and examination of its non-exempt public records during regular business hours in the District's offices, or in such other locations as the Board may reasonably designate from time to time. Copies of non-exempt public records maintained in machine readable or electronic form shall be furnished, if available, in the form requested. If not available in the form requested, such records shall be made available in the form in which they are maintained.  
ORS 192.440(2).
3. Response Timeline: When a request is submitted in writing, the District must respond within five business days acknowledging the receipt of the request. You then have an additional 10 business days to fulfill the request or issue a written response estimating how long fulfillment will take. The District is not subject to this response timeframe if it is awaiting a response from the

requester seeking clarification of the inquiry or if the requester has not agreed to pay for the records. Other considerations that apply are:

- a) Complicated requests
- b) Large volume requests
- c) Requests involving documents not readily available or if the necessary staff are unavailable to fulfill the request

4. Certified Copies:

Certified copies of non-exempt public records shall be furnished upon request, and receipt of payment, therefore.

5. Fees for Public Records:

In order to recover its costs for responding to public records requests, the fee schedule is adopted by the District and approved by the Governing Body. The fee schedule is available in the District Office.

D. AUTHORIZATION REQUIRED FOR REMOVAL OF ORIGINAL RECORDS

At no time shall an original record of the District be removed from the District's files or the place at which the record is regularly maintained, except upon written authorization of the Board or the Board Administrator.

E. ON-SITE REVIEW OF ORIGINAL RECORDS

If a request to review original records is made, the District shall permit such a review provided that search fees are paid in advance. A representative shall be present at any time original records are reviewed, and the charges for standing by while the records are reviewed shall be the same as the charges for searching for and reviewing records.

## **VI. FINANCIAL MANAGEMENT**

### **A. GENERAL FINANCIAL**

#### **1. Financial and Accounting Services**

- a) The District may contact financial and accounting services.
- b) The policies are intended to govern the actions of Board members and District employees as well as any contractor engaged in carrying out the accounting services provided to the District.

#### **2. Financial Transactions**

- a) Accounting for financial transactions shall be in accordance with generally accepted accounting principles (GAAP) and with the requirements of the Governmental Accounting Standards Board (GASB).
- b) Year-End financial statements shall be prepared on the accrual basis of accounting where revenues are recorded when earned and expenses are recorded when incurred. All interim financials are on a cash basis.
- c) The District has established three funds for accounting and reporting purposes. The General Fund (715) is composed of accounts for resources and expenditures for general operations and administration. The Reserve Fund (716) accumulates funds designated for future capital projects, major repair and replacement of capital assets. The Public Safety Building Fund (717) is utilized for resources and expenditures for the construction of the Public Safety Building.
- d) Financial institutions providing banking services must be insured by the Federal Deposit Insurance Corporation, must be able to provide Collateral Pool Certificates as required by Oregon Statutes, and must be able to facilitate transfers to and from the Local Government Investment Pool.
- e) The District will maintain good relations with vendors by paying bills in a timely manner to meet each vendor's terms for payment. Invoices will be paid to optimize District cash flows while taking advantage of available discounts.

#### **3. Internal Controls**

- a) Duties will be assigned to individuals in such a manner that no one individual can control all phases of processing financial transactions in a way that permits errors or omissions to go undetected.
- b) All District bank accounts must be authorized and approved by the Board.
- c) All checks will be pre-numbered and accounted for. Voided checks will be retained and defaced. Checks will be stored in a safe place

that is available only to administrative staff that does not have signature authority. Persons with signature authority will not have access to checks.

- d) All checks must be manually signed, and the Administrator will be responsible for maintaining a current signature card with the appropriate financial institutions. Board members and the Administrator are the only persons authorized to sign District checks. Checks presented for signature must have all documentation attached.
- e) The Fire, Police and Administration Departments may each maintain a District credit card. The Chiefs shall review monthly invoices to ensure the cards are used only for legitimate District purchases. No personal expenses or cash advances may be charged to District cards. All credit card purchases must comply with regular purchasing authorization policy. Employees may be held personally liable for any purchases appearing on the credit card invoice which were not pre-approved.
- f) Personal credit cards may only be used for travel related expenses (transportation, lodging and meals) when conducting District business.

## B. AUDIT

- 1. Selection of Auditor  
The District shall utilize the designated auditing agency in accordance with the terms outlined in the contract signed by Deschutes County.
- 2. Purpose of Audit  
The purpose of the audit is to ensure that the financial statements are properly presented in accordance with generally accepted accounting principles, and in compliance with relevant Oregon Revised Statutes, and fairly present the financial position of the District
- 3. Adoption of the Audit  
The annual audit shall be presented to the Board. Summary results of the audit shall be published in the "Sunriver Scene" within ninety days following receipt of the audit report and the entire audit will be made available to members of the public on request.

## C. Authorization

- 1. Purchase Orders or Check Request forms shall be approved as follows:
  - a) The Chiefs may delegate authority to for specific employees to authorize single purchases of \$250 or less, without approval of the Chief. The Chiefs may also delegate approval authority up to \$1,500 to the Deputy Fire Chief and Police Lieutenant.
  - b) A Board member, either Chief or the Administrator may authorize purchases of up to \$10,000; however, said Authorizing person may not sign the check resulting from such authorization, unless the Board authorizes the purchase before the check is signed.

- c) Purchases greater than \$10,000 must be approved by the Board by a majority vote.
  - d) In the event of a significant emergency the Chiefs may authorize expenditures greater than \$10,000 to mitigate the threat to life safety and/or property conservation. Every effort will be made to convene an emergency Board meeting as soon as practical.
2. Checks shall be signed as follows:
- a) Checks in the amount of less than \$10,000 will be signed by a Board member or the Administrator other than the member/Administrator who originally authorized the purchase, unless the Board authorizes the purchase before the check is signed.
  - b) Checks in the amount of \$10,000 or more will be signed by a Board member or the Administrator with prior authorization of the Board.
  - c) Payments of budgeted payroll and payroll-related checks, and payroll-related expenses by electronic funds transfers in any amount will be signed by a Board member or the Administrator.
  - d) Any check payable to a Board member or the Administrator must be signed by a Board member or the Administrator other than the payee.
3. Expense Reimbursement
- a) The Board shall enforce the Deschutes County Expense Reimbursement Policies for each Board member and District employee.
  - b) The Chiefs may approve all requests for reimbursement of employee expenses that do not exceed the Chiefs' purchasing authorization.
  - c) A request for reimbursement by either chief must be approved by a Board member or the Administrator. A request for reimbursement by the Administrator must be approved by a Board member.
  - d) All other requests for reimbursement shall follow the approval guidelines listed above.

#### D. ASSET MANAGEMENT

##### 1. Investments

- a) Investment objectives are preservation of capital, liquidity and rate of return, in that order.
- b) All surplus District funds shall be invested with the Local Government Investment Pool managed by the Oregon State Treasurer unless the Board specifically directs the Investment Officer otherwise.
- c) In such cases, investments shall be in compliance with ORS. 294.035.

##### 2. Accounting for Capital & Non-Capital Assets

- a) Any item of capital nature (item individually or values as a unit) with a fair market value of \$5,000 or more and expected to have a useful life between three and twenty years shall be capitalized as a fixed asset. The total acquisition cost should include delivery, taxes and costs to prepare the item for service.
- b) The Chiefs shall keep an inventory of all assets, adding assets as are they acquired and removing assets as they are disposed of. The inventory will contain the following information: asset identification number, description of asset, date of acquisition, and acquisition cost.
- c) All capital equipment shall have a replacement reserve initiated at the time of acquisition which will provide for 100% of the projected replacement cost at the end of the expected lifetime unless otherwise specified by the Board.
- d) Disposition forms shall be completed for all asset disposals and turned into the Administrator. Disposition of capital assets with a current value of \$5,000 or more shall be approved by the Board. Proceeds from the disposal of an asset should accrue to the fund used to acquire the asset and be credited to the appropriate department.
- e) The District will conduct a physical inventory of all assets annually. The results of this inventory shall be used to ensure adequate liability insurance coverage.

### 3. Replacement Reserves

- a) The District shall maintain a reserve fund for projects, replacement or major repair of District fixed assets which normally require replacement in whole or in part between three and twenty years. Capital expenditures will be made by the General Fund and reimbursed by the Reserve Fund.
- b) The Reserve Study estimates the funds necessary for replacement and major repair of current assets in future years. This estimate is based on the current replacement or major repair cost of each asset, the useful life of the asset, and assumptions concerning inflation and earnings. Items valued as a unit with a fair market value of \$5,000 or more with a useful life of 3 to 20 years, shall be included in the Reserve Study.
- c) To meet reserve goals, the District will contribute General Fund revenues to the Reserve Fund at an increase of 3% per year. This amount can be adjusted by Board action based on updated information obtained from the updated reserve study.
- d) The Reserve Study will be updated every three years to ensure that current replacement costs, life cycles and model assumptions are as accurate as possible. The Chiefs will prepare recommended revisions for Board approval.
- e) The Board shall authorize additions to the Reserve Study as part of the Reserve Study update. The Board may authorize additions at other times during the budget preparation process.

## E. BUDGET PREPARATION, CONRTOL & FINANCIAL FORECATING

## 1. Budgeting

- a) District budgeting shall be in compliance with Oregon's Local Budget Law (ORS 294.305 – ORS 294.565).
- b) At the start of each fiscal budget process the Board shall provide direction to staff at a regular Board meeting.
- c) Staff will prepare a preliminary budget for the Operations account (715), Reserve account (716), and Public Safety Building account (717). The preliminary budget will be submitted to the Board at a regular meeting. The public will be invited to provide comment and ask questions.
- d) After review and modification, the preliminary budget and budget message will be approved by the Board as the District's requested budget at a subsequent Board meeting. The process shall be coordinated in a timely manner to submit to the County Commissioners by the required date. The Deschutes County Budget Committee, together with the County Commissioners, vote to approve the budget at the Deschutes County budget hearing.
- e) The approved budget and budget message are submitted to the District Governing Body. Deschutes County shall assume responsibility for compliance with all publication, notice and hearing requirements for the budget process.
- f) The District Governing Body shall adopt the approved budget prior to June 30 of each year.

## 2. Budget Control

- a) Expenses in major budget categories (e.g. Salaries & Benefits, Materials & Services, and Capital Outlay) in each department shall not exceed the appropriated budget for the fiscal year without Board approval.
- b) The Board shall monitor monthly financial statements to ensure that expenditures are tracking the year-to-date budget. The Board may require the Chiefs and Administration to explain variances, and/or to provide revenue and expenditure projections.
- c) A Notice of Intent to apply for grant funds must be approved by the Board before application is made. The notice must explain the grant program, its benefits to the District, the amount and source of required matching funds, impacts of the grant-funded program on operating costs and additions to reserve requirements, potential impacts when grant funds run out, potential impacts of "strings and red tape" attached to the grant, and staff time requirements to administer the grant.
- d) When grant application deadlines do not provide time for Board approval, The Chair may approve application for a grant as long as the Notice of Intent is brought to the Board as soon as possible. Such grant applications will be withdrawn if the Board does not approve the Notice of Intent.

### 3. Financial Forecasting

- a) After Board approval of the budget, the District Treasurer shall prepare a five-year forecast with updated figures.
- b) The forecast shall be presented to the Board for consideration in developing strategies to ensure the financial stability and planning for future expenditures of the District.

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## **VIII. PURCHASING AND CONTRACTING**

- A. The District and Chiefs shall comply with Oregon Statutes and the Attorney General's model rules for public contracting. Appendix "E" has the Public Contracting Rules for reference.
- B. Contracts require legal review prior to Board consideration. Approval for Chair signature will be by majority vote of the Board. The Board may approve the chiefs to sign Memorandums of Understandings (MOU) and Intergovernmental Agreements (IGA). Legal review for MOU's and IGA's may be requested by the board but is not required for each one.
- C. The Police Chief and Fire Chief shall establish department purchasing policies to ensure an approval process for employees making District purchases is in place and these purchases are an appropriate use of public funds.

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# SUNRIVER SERVICE DISTRICT POLICIES

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# I. DISTRICT POLICY

## A. POLICY STATEMENT

The primary duty and function of the Board of Directors of the Sunriver Service District (The District) is to establish policies for the governance of the District. The Board shall carry out its duty as the policy making body of the District to ensure the fiduciary and service standards of the community are met. It is the policy of the Board to delegate to the Fire Chief, Police Chief and the Administrator the responsibility for the day-to-day administration of the District, in a manner consistent with policies and directions of the Governing Body and Board of Directors.

Policies shall comply with all applicable federal, state and local laws and regulations and labor agreements. If any policy or portion thereof is found to conflict with any local, state, or federal law regulation, or labor agreements, such policy, or such portion thereof, shall be deemed void without further Board action. It shall be the responsibility of any Board member with such knowledge to bring any conflict to the Board's attention immediately.

The District strictly prohibits discrimination and harassment. Unlawful conduct described in the Employee Handbook, including workplace harassment, applies to all employees, volunteers, interns and appointed public officials of the District ("covered individuals"), in accordance with applicable law.

The Board shall base its policies and resolutions on the best available information and input from affected parties. Whenever the Board enacts, amends, or repeals any policy, it shall follow a two-step process:

1. The introduction and discussion of a proposed policy, adoption, repeal, or amendment in one meeting, after placement on the meeting agenda.
2. At the next regularly scheduled Board meeting further deliberation, if desired, a motion and a vote on the proposed policy, adoption, repeal, or amendment can be taken. Adoption, amendment or repeal of Board policies requires a majority vote of the Board of Directors.

The Chair of the Board or designee is responsible to ensure a periodic review of the policy manual and to bring updates to the Board for consideration. All board members, the police chief and the fire chief will maintain an updated manual.

The Policy and Procedures Manual is a public record. At least one copy of the updated Policy Manual shall be available for inspection and use by the public at the District's main business office.

## B. VIOLATIONS OF DISTRICT POLICY

It is the responsibility of the Board Chair to address violations of District policy by directors in a timely and appropriate manner. If the Chair is the director violating District policy, the Vice-Chair shall address the violation. It may be a matter of re-training and/or an informal admonition. Depending on the seriousness of the violation, the full Board may address the violation or refer the matter to the Deschutes County Board of Commissioners as the Governing Body of the District.

C. POLICE AND FIRE DEPARTMENT POLICY

It is the responsibility of the Police and Fire Chiefs to maintain department policies that are current with best practices of their professions. Appropriate legal review is required of department policies. This can be accomplished by the District counsel or policies that are contracted with a reputable provider approved by the District Managing Board. Ongoing periodic review by the chiefs will ensure manuals are up to date with best practices and law changes. If there are discretionary changes in department policy, the Chief will inform the board at a regular board meeting.

C. INSURANCE & LIABILITY COVERAGE

The District shall maintain appropriate levels of insurance coverage, including worker's compensation, property and liability coverage. The District shall indemnify and hold harmless employees and volunteer board members who are operating within the course and scope of their assigned duties. The Police Chief, Fire Chief and Administrator shall inform the Chair in a timely manner of significant events which could present potential liability exposure to the District.

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## II. ETHICS

### A. ETHICAL STANDARDS

Board members act as representatives of the citizens of the District. Therefore, Board members shall adhere to the highest standards in the conduct of District business, as set forth in Oregon Revised Statutes (ORS), Chapter 244. By definition Board members are public officials and must comply with public employee ethics rules.

The Oregon Ethics Commission (OGEC) is charged with regulating the activities of public officials in three areas: financial disclosure, prohibition against the use of office for financial gain, and conflicts of interests.

#### 1. Prohibition Against Use of Office for Financial Gain

ORS 224.040 states, "No public official shall use or attempt to use official position or office to obtain financial gain or avoidance of financial detriment that would not otherwise be available but for the public official's holding of the official position or office..." This provision is the basis for violations relating to use of public equipment and accepting offers for discounted rates from merchants and service providers. The prohibition does not include reimbursement of expenses, honoraria and unsolicited awards for professional achievement.

#### 2. Conflicts of Interest

Oregon Government Ethics Law identifies two types of conflicts of interest: An actual conflict of interest and a potential conflict of interest. A public official is met with a conflict of interest when participating in official action which could or would result in a financial benefit or detriment to the public official, a relative of the public official or a business with which either is associated.

A public official is met with an **actual** conflict of interest when the public official participates in action that **would** affect the financial interest of the official, the official's relative or a business with which the official or a relative of the official is associated. The public official must announce the nature of the conflict and not discuss or take any official action on the issue.

A public official is met with a **potential** conflict of interest when the public official participates in action that **could** affect the financial interest of the official, the official's relative or a business with which the official or a relative of the official is associated. The public official must announce the nature of the conflict and may discuss and take official action on the issue.

At each session or meeting at which the issue is addressed, the official must make the same public disclosure. However, the official is required to make the announcement only once at each meeting, even if the issue involves a series of votes.

The District recognizes board members may be active in various organizations or groups throughout the Sunriver community, Deschutes County and the State of Oregon. These organizations may have relationships with the District and a board member's association with these organizations or groups may create an actual, potential or appearance of a conflict of interest. The Board member has the obligation to identify their association any time action will be taken by the District affecting the organization or group.

In addition, board members may not be employed or a part of volunteer programs of the District or any of its departments. This does not preclude board members from volunteering at singular events of the District, Police or Fire Departments.

3. Gifts

"Gift" means something of economic value given to the public official or a relative member of the household of the public official. It is offered without cost or at a discount or as a forgiven debt and the same offer is not made or available to the general public. If the source of the offer of a gift to a public official has an administrative interest in the decisions or votes of the public official, the public official can only accept gifts from that source when the aggregate value of the gifts does not exceed \$50 in a calendar year.

B. CODE OF ETHICS

The Board believes that it is expedient and proper to adopt a Code of Ethics in order to establish a standard code of conduct for the Board and the board members as they carry out the business of the District. The Board is committed to excellence in leadership that results in the highest quality of service to its residents, taxpayers and employees.

1. We, as a Board, shall maintain an environment emphasizing the dignity of each individual Board member, the importance of respect for the style, values and opinions of one another, and encouraging responsiveness and attentive listening in our communications.
2. We, as a Board, recognize that our primary responsibility is the formation and evaluation of policy; the employment of a Fire Chief, a Police Chief and a Administrator to be in charge of the District business under the direction of the Board; and to discharge other duties as directed by Board policy. Matters concerning the operational aspects of the police and fire departments shall be the responsibility of the respective chiefs.
3. We, as a Board, commit ourselves to the highest standards of ethical conduct and behavior. We shall hold no secret meetings, have no hidden agendas, nor engage in gossip. We shall conduct the business affairs of the District before general public in accordance with Oregon law.
4. We, as a Board, shall be committed to supporting Board action. The Board agrees that, while an individual Board member may disagree with a policy or action adopted by majority vote of the Board, he/she should support the policy or action, once adopted, as being the considered judgment of the Board. An individual Board member shall have the right and duty to present evidence and argument to the Board on a Board issue, and the Board shall have the duty to consider or reconsider the issue upon proper evidence. We acknowledge the right of individuals to disagree with ideas, without being disagreeable.
5. We, as a Board, shall recognize the work of the District as a team effort. All Board members shall work together in a collaborative process, assisting each other and the Chair in conducting the affairs of the District.
6. We, as a Board, when responding to citizen requests or concerns, shall be courteous, respond to individuals in a positive manner and, when appropriate, route such concerns and interests through the District staff.

7. As individual Board members, we shall each operate as a part of the whole. Issues will be brought to the attention of the Board as a unit, rather than to individual members selectively. Members of the Board recognize that, except when acting on behalf of the Board with the express permission of the Board on a specific area granted in an open meeting, the authority of each individual Board member is equal only to the rights and authority of a private citizen or taxpayer.
8. We, as a Board, agree that matters discussed in executive session are confidential until such time as the Board takes action in open session. Individual Board members shall not discuss details of an executive session without others unless authorized by the Board.
9. We, as a Board, will prepare for each Board meeting by reviewing provided material in board packets

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### III. POWERS & DUTIES OF THE MANAGING BOARD

#### A. BOARD AUTHORITY

Authority is granted to the District by the Governing Body pursuant to ORS 451. 485. The District may acquire, construct, maintain and operate any one or more of the service facilities: Fire prevention and protection; Security services provided by agreement; Law enforcement services; and Emergency medical services, including ambulance services. The Management Agreement with the Governing Body is attached as Appendix C.

#### B. BOARD ADOPTION, AMENDMENT, AND REPEAL ORDINANCES

The Board shall recommend to the Governing Body ordinances it feels are necessary. Whenever the Governing Body enacts, amends or repeals any ordinance, it shall do so in accordance with ORS 198.510 to 198.600.

#### C. BOARD MEMBERS AUTHORIZED BY OFFICIAL BOARD ACTION ONLY

No individual Board member may speak for or act on behalf of the Board or District, except as authorized to do so by official Board action as recorded in the official minutes, guidelines or policies of the District.

#### D. BOARD MEMBER EDUCATION

1. In order to carry out their duties, Board members must be adequately informed. Members are encouraged to review board meeting packets thoroughly prior to Board meetings, attend conferences and other training programs as the Board may authorize.
2. New Board members shall be provided assistance through an orientation by the chair and/or administrative staff. They will also be provided a current copy of the Board Reference manual. Additionally, the Police and Fire Chief will explain their operations, providing appropriate information on request.

#### E. DUTIES OF OFFICERS AND COMMITTEES

Officers of the District shall be elected by a majority vote of the Board. Nominations will be requested and announced at the September monthly meeting of each year, and Elections shall be held at the meeting in October. Terms of office are one year and there are no limitations on the number of terms officers can serve. Should an officer vacancy occur mid-year, an election shall be held to fill the remainder of the term of office.

The Finance and Executive Advisory committees are the only standing committees. The Board may create other committees, as needed, to work on specific projects to develop material for Board consideration. The Board shall provide the scope of work for any committee created. Committees of the Board have no authority to make decisions, rather they are tasked with bringing information to the Managing Board for consideration and action. Other committee members may be appointed at the discretion of the chair.

1. Duties of the Chair  
The Chair shall preside at Board meetings, approve meeting agendas, call special meetings, as described by Oregon Meetings Law and sign official District documents on behalf of the Board when authorized to do so by a majority vote. The Chair is also responsible for ensuring the development of a succession plan for board members serving in elected positions.
2. Duties of the Vice-chair

The Vice-chair shall have all the powers of the chair in the absence of the Chair.

3. Duties of the Treasurer

The Treasurer is the designated budget officer, per ORS 294.331. The Budget Officer shall manage the process for development and approval of the District's annual budget. The Budget Officer shall coordinate the process among the staff, the Budget Committee and the District Managing Board, including the submission to the Deschutes County Commissioners.

The Treasurer shall ensure accurate accounting and financial records are maintained by the District; annually reviews the financial audit, facilitates the audit presentation to the Board; advises the Budget Committee; prepares appropriate financial forecasts; and any other financial tasks requested by the Board.

4. Duties of the Public Safety Building Liaison

The Public Safety Building Liaison is a temporary position appointed by the Board for the duration of the Public Safety Building construction. The Liaison is the designated point of contact between the Owner's Representative/Project Manager and the Board for the Public Safety Building construction project. This position will ensure a close working relationship between the SSD Board and the construction team. The Liaison shall provide oversight for expenses, construction timelines, and various decisions given through Board Authority. This position will also provide updates and share pertinent information.

5. Duties of the Executive Advisory Committee

The Executive Advisory Committee shall consist of the Chair, two additional Board members, the Police Chief, the Fire Chief and the Administrator. The Board members will be rotated on this committee at the direction of the chair. The purpose of the committee shall be to support the efficient functioning of both departments. The committee will meet periodically to address emerging issues within the District and departments. The committee will advise on staff work to prepare issues for full Board consideration and the Board meeting agenda. The Chair will report discussion items to the full board after each Executive Advisory Committee meeting.

F. USE & CARE OF DISTRICT EQUIPMENT

1. I-Pads issued to Board Members are to be utilized for District business only. Members may not download unauthorized applications. Permission may be requested if there is a need of other applications or programs to further work for the District.
2. Care will be taken to maintain District equipment in proper working order. If there is need for repair, the Board member shall coordinate all repairs through the Administrator.
3. District equipment shall be returned to the District after the Board member is no longer a member of the Board of Directors.

G. PERSONNEL EVALUATION

1. The Board shall evaluate the Police Chief, Fire Chief and the Administrator on an annual basis. Input from the Chiefs/Administrator, board members, employees

and community partners can be considered. The evaluation should address the operational competencies, staff development, community engagement, and fiscal accountability. Development of future goals should be part of the annual review.

2. The Police Chief and Fire Chief are responsible for ensuring their staff are evaluated on an annual basis. The process used should be consistent with best practices for employee development and accountability.

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## IV. AGENDAS & MEETINGS

### A. PREPARATION FOR BOARD MEETINGS

#### 1. Distribution of Materials to Board Members

The agenda, chief executive officer's report, treasurer's report, and statement of bills shall be given to each member of the Board of Directors at least four (4) days prior to any regularly scheduled Board meeting.

At the same time, the Chief Executive Officer shall provide members with detailed information relative to the agenda, including existing Board policy pertinent to Agenda items.

#### 2. Distribution of Agenda to the Public

The proposed agenda will simultaneously be distributed to all District offices and other facilities, local and other news media, and posted at one or more locations convenient for review by District personnel and the public.

### B. BOARD MEETING AGENDA

The Chair of the Board shall approve requests for agenda items can be made by Board members to the chair prior to the public notice of the agenda. A Board member may also make an agenda item request at a regular meeting to be included at the next scheduled board meeting. The following general order shall be observed:

- Call to order
- Pledge of Allegiance
- Roll call for Board members
- Public input
- Consent Agenda, to include minutes of the previous meeting and other routine items
- Old Business
- Staff reports by Police Chief, Fire Chief and Administrator
- Review of monthly financial statements
- Other New Business

### C. NOTICE OF MEETINGS

1. Notice of the time, place, and principal subjects to be considered shall be given for all meetings. The notice shall be in the form of an agenda, which shall be sent to all Board members, local media, and to all persons or other media representatives having requested notice in writing of every meeting. The agenda will also be published on the District's website.

2. Written notice shall also be sent to any persons who the District knows may have a special interest in a particular action, unless such notification would be unduly burdensome or expensive. For emergency meetings, the District shall give as much notice as possible under the circumstances, but at minimum will contact local media to inform them of the meeting.

~~1.—An agenda distribution list will be established. This list shall include all Board members, the Police & Fire Chiefs, local media, and all persons or other media representatives having requested notice. The agenda shall be posted at the District's office, SROA, and on the District website.~~

### D. MEETINGS

1. All meetings shall be conducted in accordance with the Oregon Public Meetings Law, ORS 192.610-192.705.

All meetings shall be held within the geographic boundaries of the District, unless extenuating circumstances exist. In the event of extenuating circumstances, the meeting will be held at the nearest practical location.

~~No meeting shall be held in any place where discrimination on the basis of race, color, gender, age, national origin, gender identity, mental or physical disability, marital status or any other protected status or activity in accordance with applicable law is practiced. The District shall comply with ORS 192.630(5) regarding the provision of interpreters for the hearing impaired at Board meetings.~~ No meeting shall be held in any place where discrimination on the basis of race, creed, color, sex, age, national origin, or disability is practiced. All meetings shall be held in places accessible to the handicapped.

2. Meetings Held By Electronic Means

- a. All meetings of the Board, excluding executive sessions, must provide to members of the general public, to the extent reasonably possible, an opportunity to:
  - i. Access and attend the meeting by telephone, video or other electronic or virtual means;
  - ii. If in-person oral testimony is allowed, submit during the meeting oral testimony by telephone, video or other electronic or virtual means; and
  - iii. If in-person written testimony is allowed, submit written testimony, including by electronic mail or other electronic means, so that the governing body is able to consider the submitted testimony in a timely manner.

~~1. **Virtual Meetings.** Meetings held virtually or other electronic communication are subject to the Public Meetings Law if they otherwise qualify by virtue of their deliberative purpose and the presence of a quorum, ORS 192.670(1). Notice and opportunity for public access shall be provided when meetings are conducted by electronic means. At least one location shall be provided where meetings held virtually or by other electronic means may be broadcasted to members of the public. ORS 192.670(2). The media shall be provided access to a broadcast location whenever executive sessions are conducted electronically unless such executive sessions are exempt from media attendance pursuant to ORS 92.370(1) and 192.660(3).~~

3. Regular Meetings

The Board shall hold regular monthly meetings on the third Thursday of each month. Such meetings shall be held at the Sunriver Public Safety Building facility at 1:00 p.m., or at such other places and times as the Board may designate from time to time.

4. Special Meetings

The Board may hold special meetings at the request of the chair or any four members of the Board, after compliance with public meeting notice requirements, as set forth in this policy. If the Chair is absent from the District, special Board meetings shall be held upon less than 24 hours' public notice.

5. Emergency Meetings

When a true emergency exists, and emergency meeting may be held with less than 24 hours' notice at the request of persons entitles to call special meetings. An emergency exists where there are objective circumstances which, in the judgment of the person or persons calling the meeting, create a real and substantial risk of harm to the District which would be substantially increased in the Board were to delay in order to give 24 hours' notice before conducting a meeting. The convenience of Board members is not grounds for calling an emergency meeting.

At the beginning of any emergency meeting, the Board member(s) calling such a meeting shall recite the reasons for calling the meeting, and the reasons the meeting could not have been delayed in order to give at least 24 hours' notice. The reasons for the emergency meeting shall be noted in the minutes. The Board shall then determine if the reasons are sufficient to hold an emergency meeting and, if not, shall immediately adjourn such meeting. Only business related directly to the emergency shall be conducted at the emergency meeting. An emergency meeting must meet quorum requirements.

6. Executive Sessions

a. Notice for a meeting called solely to hold an executive session shall be given in the same manner as notice for regular, special and emergency meetings set forth above. The notice shall indicate the general subject matter to be considered and set forth the statutory basis for calling the executive session.

~~Executive sessions shall be held only for the purposes outlined in ORS 192.660, see Appendix D. The Board shall not take any votes during any executive session, nor make any final decisions during any executive session. This policy, however, shall not prohibit full discussion of Board members' views during executive sessions.~~

b. No Final Decisions

The Board may fully discuss board members' views but may not make any final decisions during any executive session.

c. Authorized Purposes

The governing body of a public body may hold an executive session:

a. ORS 192.660(2)(a). To consider the employment of a public officer, employee, staff member or individual agent if:

- i. The District has advertised the vacancy;
- ii. The Board has adopted regular hiring procedures;
- iii. In the case of an officer, the public has had the opportunity to comment on the employment of the officer; and
- iv. In the case of a chief executive officer, the governing body has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.

v. This authority does not apply to:

1. The filling of a vacancy in an elective office.
2. The filling of a vacancy on any public committee, commission or other advisory group.
3. The consideration of general employment policies.

4. The employment of the chief executive officer, other public officers, employees and staff members of a public body when the procedures listed above have been followed.
- b. ORS 192.660(2)(b). To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent who does not request an open hearing.
- c. ORS 192.660(2)(c). To consider matters pertaining to the function of the medical staff of a public hospital licensed pursuant to ORS 441.015 to 441.119 and 441.993 including, but not limited to, all clinical committees, executive, credentials, utilization review, peer review committees and all other matters relating to medical competency in the hospital.
- d. ORS 192.660(d). To conduct deliberations with persons designated by the governing body to carry on labor negotiations.
- e. ORS 192.660(e). To conduct deliberations with persons designated by the governing body to negotiate real property transactions.
- f. ORS 192.660(f). To consider information or records that are exempt by law from public inspection.
- g. ORS 192.660(g). To consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations.
- h. ORS 192.660(h). To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.
- i. ORS 192.660(i). To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing.
- j. ORS 192.660(j). To carry on negotiations under ORS chapter 293 with private persons or businesses regarding proposed acquisition, exchange or liquidation of public investments.
- k. ORS 192.660(k). To consider matters relating to school safety or a plan that responds to safety threats made toward a school.
- l. ORS 192.660(l). If the governing body is a health professional regulatory board, to consider information obtained as part of an investigation of licensee or applicant conduct.
- m. ORS 192.660(m) If the governing body is the State Landscape Architect Board, or an advisory committee to the board, to consider information obtained as part of an investigation of registrant or applicant conduct.
- n. ORS 192.660(n). To discuss information about review or approval of programs relating to the security of any of the following:
  - i. A nuclear-powered thermal power plant or nuclear installation.
  - ii. Transportation of radioactive material derived from or destined for a nuclear-fueled thermal power plant or nuclear installation.
  - iii. Generation, storage or conveyance of:
    1. Electricity;
    2. Gas in liquefied or gaseous form;

3. Hazardous substances as defined in ORS 453.005 (7)(a), (b) and (d);
  4. Petroleum products;
  5. Sewage; or
  6. Water.
- iv. Telecommunication systems, including cellular, wireless or radio systems.
  - v. Data transmissions by whatever means provided.
- o. ORS 192.660(o). To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces.
  - p. ORS 192.660(p). To consider matters relating to cyber security infrastructure and responses to cyber security threats.
  - q. ORS 192.660(3). Labor negotiations IF negotiators for both sides request that negotiations be conducted in executive session. Labor negotiations conducted in executive session are not subject to the notification requirements of ORS 192.640.

#### 7. Interpreters for the Hearing Impaired

The District shall comply with ORS 192.630(5) regarding the provision of interpreters for the hearing impaired at Board meetings, in accordance with the following rules:

The District shall make a good faith effort to have an interpreter for hearing impaired persons provided at any regularly scheduled meeting if the person requesting the interpreter has given the District at least 48 hours' notice of the request, provided the name of the requester, the requester's sign language preference, and any other relevant information which the District may require. "Good faith efforts" shall include contacting the Oregon Disabilities Commission, or other state or local agencies that maintain a list of qualified interpreters.

If a meeting is held upon less than 48 hours' notice, the District shall make reasonable efforts to have an interpreter present.

The requirement for an interpreter does not apply to emergency meetings.

The chief executive officer shall be responsible for developing and maintaining a list of qualified interpreters and is responsible for arranging for attendance of an interpreter at any meeting for which an interpreter is requested.

### E. CONDUCT OF BOARD MEETINGS

1. The Chair shall preside at Board meetings. In the Chair's absence, the Vice-Chair shall preside. If both the Chair and Vice-Chair are absent, any other member of the Board may preside. The Chair or other presiding officer at any Board meeting shall have full authority to conduct the meeting. Meetings shall be conducted in such a manner as to provide a full and fair opportunity for discussion of the issues in an efficient and timely manner. Any decision of the Chair or other presiding officer at the meeting may be overridden by a majority vote of the Board.

2. Before adjourning into executive session, the Chair or other presiding officer shall announce the statutory authority for the executive session and shall direct any representatives of the news media who are present not to report on the subject matter of the executive session. Board members, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive sessions without prior authorization of the Board as a whole.

### 3. Conduct of Executive Session

The President or other presiding officer shall announce the statutory authority for the executive session before going into closed session. Once the executive session has been convened, the President shall direct any representatives of the news media who are present not to report information from the executive session. Board members, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive session without prior authorization of the Board as a whole.

### F. PUBLIC INPUT / PARTICIPATION

If public input is to be a part of the meeting, the presiding officer may regulate the order and length of appearances, and limit appearances to presentations of relevant points. Persons failing to comply with the reasonable rules of conduct outlined by the presiding officer, or causing any disturbance, may be asked or required to leave. Any individual who fails to leave the premises when asked to do so may be treated as a trespasser, and law enforcement personnel may be contacted to remove the individual. ~~Upon failure to do so, such persons become trespassers.~~

### G. ELECTRONIC EQUIPMENT

The presiding officer shall inform persons attending any meeting of the District Board of reasonable rules necessary to ensure an orderly and safe meeting, including rules related to the operation of electronic recording equipment. The physical comfort and safety of members of the Board and the public attending the meeting shall be of primary concern in formulating such rules.

### H. VOTES OF THE BOARD

Votes shall be recorded, including how each Board member voted on each issue. Secret ballots are prohibited. Any member may request that his or her vote be changes, if such request is made prior to consideration of the next order of business. Members of the Board may append to the record, at the time of voting, a statement indicating either the reason for their vote or abstention.

### I. QUORUM REQUISITES

Three (3) members shall constitute a quorum. If only a quorum is present, a unanimous vote is required to take final action. If there is no quorum present the meeting can continue, but no board action may be taken. Matters requiring action will be deferred to a future meeting.

### J. CONFLICT OF INTEREST / EX PARTE CONTRACTS

All conflicts of interest shall be dealt with in accordance with ORS Chapter 244. Conflicts of interest can be actual or potential and the manner in which to declare and address these conflicts are found in Oregon statutes. In the event any member of the Board has any ex parte contact regarding a matter, the member shall declare such contract prior to participating in any vote on the matter.

### K. SMOKING

Oregon's Indoor Clean Air Act prohibits smoking in District buildings and within 10 feet of all entrances, exits and accessibility ramps that lead to and from an entrance or exit, windows that open and air-intake vents. "Smoking" includes cigarettes, cigars, pipes, and the use of "inhalant delivery systems" (vaping); and other devices. The Board may adopt anti-smoking policies that are stricter than state law and prohibit smoking on District properties other than buildings.

~~Adjournment. All Board meetings shall be adjourned by a majority vote of the Board members.~~

#### L. ADJOURNMENT

Upon completion of the entire agenda, or at an hour pre-determined for the meeting to end, a board member shall make a motion to adjourn the meeting. Another board member shall second the motion, and the board chair (or acting board chair) shall declare the meeting adjourned.

Special circumstances: in the case of emergency circumstances (medical emergency, threat to public safety, etc.), the meeting may be adjourned without motion or preamble. If a loss of board quorum occurs for any reason during the course of the meeting, the meeting is considered adjourned at that point. The minutes of the meeting shall reflect how and why the meeting was adjourned.

#### M. MINUTES OF MEETING

The Board shall keep written minutes of all of its meetings in accordance with the requirements of ORS 192.650. Minutes need not be verbatim transcripts but must give a true reflection of matters discussed at the meeting and the views of the participants.

1. Minutes of public meetings shall include at least the following information.
  - a. All members of the Board present.
  - b. All motions, proposals, resolutions, orders, ordinances and measures proposed at their disposition.
  - c. Results of votes, including the vote of each member by name.
  - d. The substance of any discussion on any matter.
  - e. Subject to ORS 192.410-192.505 relating to public records, a reference to any document discussed at the meeting.
2. Minutes of executive sessions shall be kept separately from minutes of public meetings. Minutes of executive sessions may be kept either in writing, in the same manner as minutes of public sessions, or by tape recording. If minutes of an executive session are kept by tape recording, written minutes are not required, unless otherwise provided by law. ORS 192.650(2) Disclosure of Executive Session Minutes
3. If disclosure of material in the executive session minutes would be inconsistent with the purpose for which the executive session was held, the material may be withheld from disclosure. No executive session minutes may be disclosed without prior authorization of the Board.
4. Any tape recordings or written minutes of public Board meetings or executive sessions shall be retained by the District until such time as their disposal is authorized by the State Archivist pursuant to ORS 192.105.

5. Written minutes of public sessions shall be made available to the public within a reasonable time after the meeting. ~~ORS 192.650(1).~~

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## V. PUBLIC RECORDS

### A. COMPLIANCE

The District shall fully comply with the Oregon Public Records Law, ORS 192.410-192.505.

### B. PUBLIC RECORD

All documents generated by a public entity are public records which must be maintained and made available upon request.

1. Email correspondence pertinent to the business of the District shall be handled appropriately. Board members are advised their communications are a matter of public record and may be required to be disclosed as outlined in Oregon State Law, which governs communications between members of a public body.
  - a. District staff will be the administrator of the District's email and will comply with retention requirements.
  - b. Each Director will be provided a specific email address to be used for all communications relating to District business while serving on the Board. Directors are discouraged from using personal email for District business as it could expose their personal account to public disclosure. In the event a Director uses a personal email account for District business, the District email ([ssdadmin@sunriversdor.gov](mailto:ssdadmin@sunriversdor.gov)) shall be copied so that proper public records are retained and maintained.

### C. PUBLIC INFORMATION REQUESTS

1. Specificity of Request: In order to facilitate the public's access to records in the District's possession, and to avoid unnecessary expenditure of staff time, persons requesting access to public records for inspection or for copies of public records, shall submit a written request on the appropriate SSD Public Records Request Form specifying the records requested with particularity, furnishing the dates, subject matter and such other detail as may be necessary to enable the District personnel to readily locate the records sought. One SSD Public Records Request Form will be submitted for each Public Record requested.
2. Access: The District shall permit inspection and examination of its non-exempt public records during regular business hours in the District's offices, or in such other locations as the Board may reasonably designate from time to time. Copies of non-exempt public records maintained in machine readable or electronic form shall be furnished, if available, in the form requested. If not available in the form requested, such records shall be made available in the form in which they are maintained.  
ORS 192.440(2).
3. Response Timeline: When a request is submitted in writing, the District must respond within five business days acknowledging the receipt of the request. You then have an additional 10 business days to fulfill the request or issue a written response estimating how long fulfillment will take. The District is not subject to this response timeframe if it is awaiting a response from the

requester seeking clarification of the inquiry or if the requester has not agreed to pay for the records. Other considerations that apply are:

- a) Complicated requests
- b) Large volume requests
- c) Requests involving documents not readily available or if the necessary staff are unavailable to fulfill the request

4. Certified Copies:

Certified copies of non-exempt public records shall be furnished upon request, and receipt of payment, therefore.

5. Fees for Public Records:

In order to recover its costs for responding to public records requests, the fee schedule is adopted by the District and approved by the Governing Body. The fee schedule is available in the District Office.

D. AUTHORIZATION REQUIRED FOR REMOVAL OF ORIGINAL RECORDS

At no time shall an original record of the District be removed from the District's files or the place at which the record is regularly maintained, except upon written authorization of the Board or the Board Administrator.

E. ON-SITE REVIEW OF ORIGINAL RECORDS

If a request to review original records is made, the District shall permit such a review provided that search fees are paid in advance. A representative shall be present at any time original records are reviewed, and the charges for standing by while the records are reviewed shall be the same as the charges for searching for and reviewing records.

## **VI. FINANCIAL MANAGEMENT**

### **A. GENERAL FINANCIAL**

#### **1. Financial and Accounting Services**

- a) The District may contact financial and accounting services.
- b) The policies are intended to govern the actions of Board members and District employees as well as any contractor engaged in carrying out the accounting services provided to the District.

#### **2. Financial Transactions**

- a) Accounting for financial transactions shall be in accordance with generally accepted accounting principles (GAAP) and with the requirements of the Governmental Accounting Standards Board (GASB).
- b) Year-End financial statements shall be prepared on the accrual basis of accounting where revenues are recorded when earned and expenses are recorded when incurred. All interim financials are on a cash basis.
- c) The District has established three funds for accounting and reporting purposes. The General Fund (715) is composed of accounts for resources and expenditures for general operations and administration. The Reserve Fund (716) accumulates funds designated for future capital projects, major repair and replacement of capital assets. The Public Safety Building Fund (717) is utilized for resources and expenditures for the construction of the Public Safety Building.
- d) Financial institutions providing banking services must be insured by the Federal Deposit Insurance Corporation, must be able to provide Collateral Pool Certificates as required by Oregon Statutes, and must be able to facilitate transfers to and from the Local Government Investment Pool.
- e) The District will maintain good relations with vendors by paying bills in a timely manner to meet each vendor's terms for payment. Invoices will be paid to optimize District cash flows while taking advantage of available discounts.

#### **3. Internal Controls**

- a) Duties will be assigned to individuals in such a manner that no one individual can control all phases of processing financial transactions in a way that permits errors or omissions to go undetected.
- b) All District bank accounts must be authorized and approved by the Board.
- c) All checks will be pre-numbered and accounted for. Voided checks will be retained and defaced. Checks will be stored in a safe place

that is available only to administrative staff that does not have signature authority. Persons with signature authority will not have access to checks.

- d) All checks must be manually signed, and the Administrator will be responsible for maintaining a current signature card with the appropriate financial institutions. Board members and the Administrator are the only persons authorized to sign District checks. Checks presented for signature must have all documentation attached.
- e) The Fire, Police and Administration Departments may each maintain a District credit card. The Chiefs shall review monthly invoices to ensure the cards are used only for legitimate District purchases. No personal expenses or cash advances may be charged to District cards. All credit card purchases must comply with regular purchasing authorization policy. Employees may be held personally liable for any purchases appearing on the credit card invoice which were not pre-approved.
- f) Personal credit cards may only be used for travel related expenses (transportation, lodging and meals) when conducting District business.

## B. AUDIT

- 1. Selection of Auditor  
The District shall utilize the designated auditing agency in accordance with the terms outlined in the contract signed by Deschutes County.
- 2. Purpose of Audit  
The purpose of the audit is to ensure that the financial statements are properly presented in accordance with generally accepted accounting principles, and in compliance with relevant Oregon Revised Statutes, and fairly present the financial position of the District
- 3. Adoption of the Audit  
The annual audit shall be presented to the Board. Summary results of the audit shall be published in the "Sunriver Scene" within ninety days following receipt of the audit report and the entire audit will be made available to members of the public on request.

## C. Authorization

- 1. Purchase Orders or Check Request forms shall be approved as follows:
  - a) The Chiefs may delegate authority to for specific employees to authorize single purchases of \$250 or less, without approval of the Chief. The Chiefs may also delegate approval authority up to \$1,500 to the Deputy Fire Chief and Police Lieutenant.
  - b) A Board member, either Chief or the Administrator may authorize purchases of up to \$10,000; however, said Authorizing person may not sign the check resulting from such authorization, unless the Board authorizes the purchase before the check is signed.

- c) Purchases greater than \$10,000 must be approved by the Board by a majority vote.
  - d) In the event of a significant emergency the Chiefs may authorize expenditures greater than \$10,000 to mitigate the threat to life safety and/or property conservation. Every effort will be made to convene an emergency Board meeting as soon as practical.
2. Checks shall be signed as follows:
- a) Checks in the amount of less than \$10,000 will be signed by a Board member or the Administrator other than the member/Administrator who originally authorized the purchase, unless the Board authorizes the purchase before the check is signed.
  - b) Checks in the amount of \$10,000 or more will be signed by a Board member or the Administrator with prior authorization of the Board.
  - c) Payments of budgeted payroll and payroll-related checks, and payroll-related expenses by electronic funds transfers in any amount will be signed by a Board member or the Administrator.
  - d) Any check payable to a Board member or the Administrator must be signed by a Board member or the Administrator other than the payee.
3. Expense Reimbursement
- a) The Board shall enforce the Deschutes County Expense Reimbursement Policies for each Board member and District employee.
  - b) The Chiefs may approve all requests for reimbursement of employee expenses that do not exceed the Chiefs' purchasing authorization.
  - c) A request for reimbursement by either chief must be approved by a Board member or the Administrator. A request for reimbursement by the Administrator must be approved by a Board member.
  - d) All other requests for reimbursement shall follow the approval guidelines listed above.

#### D. ASSET MANAGEMENT

##### 1. Investments

- a) Investment objectives are preservation of capital, liquidity and rate of return, in that order.
- b) All surplus District funds shall be invested with the Local Government Investment Pool managed by the Oregon State Treasurer unless the Board specifically directs the Investment Officer otherwise.
- c) In such cases, investments shall be in compliance with ORS. 294.035.

##### 2. Accounting for Capital & Non-Capital Assets

- a) Any item of capital nature (item individually or values as a unit) with a fair market value of \$5,000 or more and expected to have a useful life between three and twenty years shall be capitalized as a fixed asset. The total acquisition cost should include delivery, taxes and costs to prepare the item for service.
- b) The Chiefs shall keep an inventory of all assets, adding assets as are they acquired and removing assets as they are disposed of. The inventory will contain the following information: asset identification number, description of asset, date of acquisition, and acquisition cost.
- c) All capital equipment shall have a replacement reserve initiated at the time of acquisition which will provide for 100% of the projected replacement cost at the end of the expected lifetime unless otherwise specified by the Board.
- d) Disposition forms shall be completed for all asset disposals and turned into the Administrator. Disposition of capital assets with a current value of \$5,000 or more shall be approved by the Board. Proceeds from the disposal of an asset should accrue to the fund used to acquire the asset and be credited to the appropriate department.
- e) The District will conduct a physical inventory of all assets annually. The results of this inventory shall be used to ensure adequate liability insurance coverage.

### 3. Replacement Reserves

- a) The District shall maintain a reserve fund for projects, replacement or major repair of District fixed assets which normally require replacement in whole or in part between three and twenty years. Capital expenditures will be made by the General Fund and reimbursed by the Reserve Fund.
- b) The Reserve Study estimates the funds necessary for replacement and major repair of current assets in future years. This estimate is based on the current replacement or major repair cost of each asset, the useful life of the asset, and assumptions concerning inflation and earnings. Items valued as a unit with a fair market value of \$5,000 or more with a useful life of 3 to 20 years, shall be included in the Reserve Study.
- c) To meet reserve goals, the District will contribute General Fund revenues to the Reserve Fund at an increase of 3% per year. This amount can be adjusted by Board action based on updated information obtained from the updated reserve study.
- d) The Reserve Study will be updated every three years to ensure that current replacement costs, life cycles and model assumptions are as accurate as possible. The Chiefs will prepare recommended revisions for Board approval.
- e) The Board shall authorize additions to the Reserve Study as part of the Reserve Study update. The Board may authorize additions at other times during the budget preparation process.

## E. BUDGET PREPARATION, CONRTOL & FINANCIAL FORECATING

## 1. Budgeting

- a) District budgeting shall be in compliance with Oregon's Local Budget Law (ORS 294.305 – ORS 294.565).
- b) At the start of each fiscal budget process the Board shall provide direction to staff at a regular Board meeting.
- c) Staff will prepare a preliminary budget for the Operations account (715), Reserve account (716), and Public Safety Building account (717). The preliminary budget will be submitted to the Board at a regular meeting. The public will be invited to provide comment and ask questions.
- d) After review and modification, the preliminary budget and budget message will be approved by the Board as the District's requested budget at a subsequent Board meeting. The process shall be coordinated in a timely manner to submit to the County Commissioners by the required date. The Deschutes County Budget Committee, together with the County Commissioners, vote to approve the budget at the Deschutes County budget hearing.
- e) The approved budget and budget message are submitted to the District Governing Body. Deschutes County shall assume responsibility for compliance with all publication, notice and hearing requirements for the budget process.
- f) The District Governing Body shall adopt the approved budget prior to June 30 of each year.

## 2. Budget Control

- a) Expenses in major budget categories (e.g. Salaries & Benefits, Materials & Services, and Capital Outlay) in each department shall not exceed the appropriated budget for the fiscal year without Board approval.
- b) The Board shall monitor monthly financial statements to ensure that expenditures are tracking the year-to-date budget. The Board may require the Chiefs and Administration to explain variances, and/or to provide revenue and expenditure projections.
- c) A Notice of Intent to apply for grant funds must be approved by the Board before application is made. The notice must explain the grant program, its benefits to the District, the amount and source of required matching funds, impacts of the grant-funded program on operating costs and additions to reserve requirements, potential impacts when grant funds run out, potential impacts of "strings and red tape" attached to the grant, and staff time requirements to administer the grant.
- d) When grant application deadlines do not provide time for Board approval, The Chair may approve application for a grant as long as the Notice of Intent is brought to the Board as soon as possible. Such grant applications will be withdrawn if the Board does not approve the Notice of Intent.

### 3. Financial Forecasting

- a) After Board approval of the budget, the District Treasurer shall prepare a five-year forecast with updated figures.
- b) The forecast shall be presented to the Board for consideration in developing strategies to ensure the financial stability and planning for future expenditures of the District.

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## **VIII. PURCHASING AND CONTRACTING**

- A. The District and Chiefs shall comply with Oregon Statutes and the Attorney General's model rules for public contracting. Appendix "E" has the Public Contracting Rules for reference.
- B. Contracts require legal review prior to Board consideration. Approval for Chair signature will be by majority vote of the Board. The Board may approve the chiefs to sign Memorandums of Understandings (MOU) and Intergovernmental Agreements (IGA). Legal review for MOU's and IGA's may be requested by the board but is not required for each one.
- C. The Police Chief and Fire Chief shall establish department purchasing policies to ensure an approval process for employees making District purchases is in place and these purchases are an appropriate use of public funds.

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# Statement of Financial Position

Sunriver Service District

As of Mar 31, 2026

	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
715-0000-100-1001 CASH FIB OPERATING	322,053.22
715-0000-100-1002 CASH FIB PAYROLL	0.00
715-0000-100-1005 CASH FIB MONEY MARKET	0.00
715-0000-100-1006 CASH LGIP ACCOUNT 5427	4,971,996.62
716-0000-100-1006 CASH LGIP ACCOUNT- RSVE 5521	3,141,066.05
717-0000-100-1006 CASH LGIP - PUBLIC SAFETY BLDG	1,462,732.73
<b>Total for Bank Accounts</b>	<b>\$9,897,848.62</b>
Accounts Receivable	
Accounts Receivable (A/R)	0.00
<b>Total for Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
715-0000-100-1170-1 AMBULANCE RECEIVABLES-1	98,284.69
715-0000-100-1171-1 ALLOWANCE FOR BAD DEBTS-1	-51,217.51
715-0000-100-1172-1 PROPERTY TAX RECEIVABLES-1	82,309.53
715-0000-100-1174-1 ACCOUNTS RECEIVABLE-MISC-1	0.00
715-0000-100-1178-1 DUE FROM FUND 716-1	169,984.45
715-0000-100-1179-1 DUE FROM FUND 717-1	384,337.91
Undeposited Funds	0.00
<b>Total for Other Current Assets</b>	<b>\$683,699.07</b>
<b>Total for Current Assets</b>	<b>\$10,581,547.69</b>
<b>Total for Assets</b>	<b>\$10,581,547.69</b>

# Statement of Financial Position

Sunriver Service District

As of Mar 31, 2026

	Total
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
715-0000-200-2001 ACCOUNTS PAYABLE	5,727.43
<b>Total for Accounts Payable</b>	
	<b>\$5,727.43</b>
Other Current Liabilities	
000000 Suspense	
715-0000-200-2005-1 PERS ACCRUAL-1	-2,149.17
715-0000-202-2020-1 MEDICARE WITHHELD-1	-1.45
715-0000-202-2021-1 FICA WITHHELD-1	0.01
715-0000-202-2022-1 FEDERAL TAX WITHHELD-1	0.00
715-0000-202-2023-1 STATE TAXES WITHHELD-1	0.00
715-0000-202-2024-1 WORKERS' COMP WITHHELD-1	0.00
715-0000-202-2025-1 PLO - ER-1	0.00
715-0000-202-2026-1 PLO - EE-1	-0.59
715-0000-203-2027-1 AFLAC W/H NCP-1	221.84
715-0000-203-2028-1 AFLAC W/H -CP-1	645.00
715-0000-203-2031-1 HEALTH INS W/H 125 PLAN-1	0.00
715-0000-203-2032-1 MED & DEP EXP W/H- CP-1	-984.20
715-0000-203-2035-1 457 DEF'D COMP W/H-1	0.00
715-0000-203-2036-1 NW 457 W/H-1	0.00
715-0000-203-2037-1 NW 457 ROTH W/H-1	0.00
715-0000-203-2038-1 PERS WITHHOLDING-Ee-1	325.77
715-0000-203-2039-1 UNIT W/H-Ee-1	-15.76
715-0000-203-2040-1 GARNISHMENT-EMPLOYEE-1	0.00
715-0000-210-2090-1 ACCRUED PAYROLL-1	141,135.83
715-0000-210-2100-1 MEDICARE TAXES-EMPLYR-1	-0.03
715-0000-210-2101-1 FICA TAXES EMPLOYER-1	0.00
715-0000-210-2102-1 OREGON STATEWIDE TRANSIT TAX-1	0.00
715-0000-210-2103-1 FUTA FED'L-1	0.00
715-0000-210-2127-1 DEFERRED REVENUE-1	82,309.53
716-0000-200-2017-1 FUND 716 DUE TO FUND 715-1	169,984.45
717-0000-200-2017-1 717 DUE TO FUND 715-1	384,337.91
<b>Total for Other Current Liabilities</b>	
	<b>\$775,809.14</b>
<b>Total for Current Liabilities</b>	
	<b>\$781,536.57</b>
<b>Total for Liabilities</b>	
	<b>\$781,536.57</b>

# Statement of Financial Position

Sunriver Service District

As of Mar 31, 2026

	Total
Equity	
715-1000-301-0000 DON NOT USE - BEG NET WRK CAP	0.00
716-4000-511-9801 ENDING FUND BALANCE	2,999,825.00
717-4000-511-9801 ENDING FUND BALANCE...	1,295,616.00
715-0000-511-9801 ENDING FUND BALANCE.	3,841,704.00
Net Income	1,662,866.12
<b>Total for Equity</b>	<b>\$9,800,011.12</b>
<b>Total for Liabilities and Equity</b>	<b>\$10,581,547.69</b>

<b>Color Legend:</b>
Areas to discuss
Areas already discussed

**Sunriver Service District  
Budget vs. Actuals: Budget FY26 P&L - FY26 P&L  
March 2026 and YTD July 2025 - March 2026**

	March 2026				July 2025 - March 2026			FY26	
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget
<b>Revenue</b>									
715-1000-311-1000 PROPERTY TAX COLLECTIONS	193,873.29	530,093.92	(336,220.63)	36.57%	6,062,611.79	4,240,751.36	6,361,127.00	(298,515.21)	95.31%
715-1000-311-1500 PRIOR YR TAX COLLECTIONS	3,342.79	3,333.33	9.46	100.28%	26,968.12	26,666.64	40,000.00	(13,031.88)	67.42%
715-1000-335-2100 CONFLAG REIMBSMT-STATE	0.00	7,083.33	(7,083.33)	0.00%	126,615.80	56,666.64	85,000.00	41,615.80	148.96%
715-1000-342-1400 CONTRACT PAYMENTS	0.00	3,043.25	(3,043.25)	0.00%	17,989.57	24,346.00	36,519.00	(18,529.43)	49.26%
715-1000-342-3100 AMBULANCE CHARGES	38,452.12	33,333.33	5,118.79	115.36%	347,172.05	266,666.64	400,000.00	(52,827.95)	86.79%
715-1000-342-3120 BAD DEBT EXPENSE	-6,138.12	(17,916.67)	11,778.55	34.26%	(196,457.74)	(143,333.36)	(215,000.00)	18,542.26	91.38%
715-1000-342-3200 FIRE/AIRLIFECHARGES	155.50	291.67	(136.17)	53.31%	2,635.00	2,333.36	3,500.00	(865.00)	75.29%
715-1000-342-3300 BIKE PATROL CHARGES	0.00	3,286.25	(3,286.25)	0.00%	42,149.10	26,290.00	39,435.00	2,714.10	106.88%
715-1000-343-1300 MISC. INCOME POLICE	20.00	833.33	(813.33)	2.40%	64,087.50	6,666.64	10,000.00	54,087.50	640.88%
715-1000-343-1301 MISC. INCOME FIRE	60.00	416.67	(356.67)	14.40%	205.00	3,333.36	5,000.00	(4,795.00)	4.10%
715-1000-343-1302 MISC. INCOME DISTRICT	0.00	-	-	0.00%	70,322.75	-		70,322.75	0.00%
715-1000-351-2300 COURT FINES & FEES	2,779.76	1,250.00	1,529.76	222.38%	24,041.55	10,000.00	15,000.00	9,041.55	160.28%
715-1000-361-1100 INTEREST INCOME	18,653.64	10,416.67	8,236.97	179.07%	142,749.35	83,333.36	125,000.00	17,749.35	114.20%
715-1000-365-1000 GEMT REVENUE	0.00	1,666.67	(1,666.67)	0.00%	-	13,333.36	20,000.00	(20,000.00)	0.00%
716-0000-361-1100 INTEREST INCOME-RSVE	10,633.83	8,333.33	2,300.50	127.61%	101,037.04	66,666.64	100,000.00	1,037.04	101.04%
716-0000-391-5000 TRANSFERS IN REVENUE	0.00	12,500.00	(12,500.00)	0.00%	-	100,000.00	150,000.00	(150,000.00)	0.00%
717-0000-311-1400 LEVY PROCEEDS	26,873.44	72,215.67	(45,342.23)	37.21%	829,288.19	577,725.36	866,588.00	(37,299.81)	95.70%
717-0000-361-1100 INTEREST INCOME - PS BLDG	4,999.15	8,333.33	(3,334.18)	59.99%	47,573.14	66,666.64	100,000.00	(52,426.86)	47.57%
<b>Total Revenue</b>	<b>\$ 293,705.40</b>	<b>\$ 678,514.08</b>	<b>\$ (384,808.68)</b>	<b>43.29%</b>	<b>\$ 7,708,988.21</b>	<b>\$ 5,428,112.64</b>	<b>\$ 8,142,169.00</b>	<b>\$ (433,180.79)</b>	<b>94.68%</b>
<b>Gross Profit</b>	<b>\$ 293,705.40</b>	<b>\$ 678,514.08</b>	<b>\$ (384,808.68)</b>	<b>43.29%</b>	<b>\$ 7,708,988.21</b>	<b>\$ 5,428,112.64</b>	<b>\$ 8,142,169.00</b>	<b>\$ (433,180.79)</b>	<b>94.68%</b>

**Sunriver Service District  
Budget vs. Actuals: Budget FY26 P&L - FY26 P&L  
March 2026 and YTD July 2025 - March 2026**

<b>Color Legend:</b>
Areas to discuss
Areas already discussed

March 2026					July 2025 - March 2026			FY26		
Actual	Budget	Over (Under) Budget	%	%	Actual	Budget	FY 26 Budget	Over (Under) Budget	%	%

**Expenditures**

**POLICE DEPARTMENT**

<b>715-4000-422-0000 POLICE DEPT SALARIES</b>										
715-4000-422-1020 POLICE CHIEF	11,676.76	11,576.83	99.93	100.86%	105,090.84	92,614.64	138,922.00	(33,831.16)	75.65%	
715-4000-422-1141 POLICE SERGEANT	18,512.42	18,957.25	(444.83)	97.65%	131,131.05	151,658.00	227,487.00	(96,355.95)	57.64%	
715-4000-422-1142 POLICE CAPTAIN	10,049.12	5,175.33	4,873.79	194.17%	30,147.36	41,402.64	62,104.00	(31,956.64)	48.54%	
715-4000-422-1143 POLICE PATROL OFFICER	30,336.72	44,422.92	(14,086.20)	68.29%	328,143.94	355,383.36	533,075.00	(204,931.06)	61.56%	
715-4000-422-1144 CORPORAL	17,975.44	18,120.17	(144.73)	99.20%	141,435.62	144,961.36	217,442.00	(76,006.38)	65.05%	
715-4000-422-1145 POLICE COMMUNITY SERVICE OFFICER	4,867.20	4,713.58	153.62	103.26%	42,030.08	37,708.64	56,563.00	(14,532.92)	74.31%	
715-4000-422-1155 POLICE OVERTIME	4,178.19	2,500.00	1,678.19	167.13%	20,026.21	20,000.00	30,000.00	(9,973.79)	66.75%	
715-4000-422-1815 ADMINISTRATIVE EXECUTIVE ASSISTANT	6,420.48	6,676.33	(255.85)	96.17%	62,281.34	53,410.64	80,116.00	(17,834.66)	77.74%	
715-4000-422-1901 VACATION PAY POLICE	0.00	2,083.33	(2,083.33)	0.00%	12,372.85	16,666.64	25,000.00	(12,627.15)	49.49%	
<b>Total 715-4000-422-0000 POLICE DEPT SALARIES</b>	<b>\$ 104,016.33</b>	<b>\$ 114,225.74</b>	<b>\$ (10,209.41)</b>	<b>91.06%</b>	<b>\$ 872,659.29</b>	<b>\$ 913,805.92</b>	<b>\$ 1,370,709.00</b>	<b>\$ (498,049.71)</b>	<b>63.66%</b>	
<b>715-4000-422-2000 POLICE DEPT BENEFITS</b>										
715-4000-422-2110 LIFE/DISABILITY/SEC 125	1,475.66	714.92	760.74	206.41%	7,529.01	5,719.36	8,579.00	(1,049.99)	87.76%	
715-4000-422-2150 HEALTH/DENTAL INSURANCE	26,718.67	38,948.25	(12,229.58)	68.60%	306,389.01	311,586.00	467,379.00	(160,989.99)	65.55%	
715-4000-422-2201 FICA/MEDICARE	1,380.73	1,626.08	(245.35)	84.91%	17,456.65	13,008.64	19,513.00	(2,056.35)	89.46%	
715-4000-422-2301 PERS/Ee & Er	45,476.49	34,417.50	11,058.99	132.13%	245,254.05	275,340.00	413,010.00	(167,755.95)	59.38%	
715-4000-422-2501 UNEMPLOYMENT INS	16.90	166.67	(149.77)	10.14%	167.85	1,333.36	2,000.00	(1,832.15)	8.39%	
715-4000-422-2505 OREGON PAID LEAVE	380.88	448.58	(67.70)	84.91%	3,393.48	3,588.64	5,383.00	(1,989.52)	63.04%	
715-4000-422-2601 WORKERS' COMP INS	0.00	3,344.83	(3,344.83)	0.00%	32,525.22	26,758.64	40,138.00	(7,612.78)	81.03%	
<b>Total 715-4000-422-2000 POLICE DEPT BENEFITS</b>	<b>\$ 75,449.33</b>	<b>\$ 79,666.83</b>	<b>\$ (4,217.50)</b>	<b>94.71%</b>	<b>\$ 612,715.27</b>	<b>\$ 637,334.64</b>	<b>\$ 956,002.00</b>	<b>\$ (343,286.73)</b>	<b>64.09%</b>	
715-4000-422-3399 CONTRACT SERVICES	1,070.00	9,210.00	(8,140.00)	11.62%	73,422.01	73,680.00	110,520.00	(37,097.99)	66.43%	
715-4000-422-3410 EMPLOYEE MEDICAL EXPENSES	-1,766.16	508.33	(2,274.49)	(347.44%)	2,398.00	4,066.64	6,100.00	(3,702.00)	39.31%	
715-4000-422-4220 CUSTODIAL SERVICES	0.00	291.67	(291.67)	0.00%	-	2,333.36	3,500.00	(3,500.00)	0.00%	
715-4000-422-4260 DRY CLEANING-UNIFORMS	0.00	25.00	(25.00)	0.00%	-	200.00	300.00	(300.00)	0.00%	
715-4000-422-4325 VEHICLE R & M	0.00	1,625.00	(1,625.00)	0.00%	15,000.18	13,000.00	19,500.00	(4,499.82)	76.92%	
715-4000-422-4330 EQPMT R&M - (Non Office)	0.00	83.33	(83.33)	0.00%	497.82	666.64	1,000.00	(502.18)	49.78%	
715-4000-422-5010 DUES & MEMBERSHIPS	19.99	295.83	(275.84)	6.76%	1,069.98	2,366.64	3,550.00	(2,480.02)	30.14%	
715-4000-422-5020 PROFESSIONAL LICENSES & FEES	0.00	366.67	(366.67)	0.00%	1,038.47	2,933.36	4,400.00	(3,361.53)	23.60%	
715-4000-422-5040 EDUCATION & TRAINING	1,423.81	1,375.00	48.81	103.55%	9,346.27	11,000.00	16,500.00	(7,153.73)	56.64%	
715-4000-422-5390 COMMUNICATION SERVICES	0.00	1,220.00	(1,220.00)	0.00%	7,641.93	9,760.00	14,640.00	(6,998.07)	52.20%	
715-4000-422-5510 PRINTING/BINDING	0.00	143.42	(143.42)	0.00%	1,048.54	1,147.36	1,721.00	(672.46)	60.93%	
715-4000-422-5820 TRAVEL EXPENSES	0.00	183.33	(183.33)	0.00%	346.76	1,466.64	2,200.00	(1,853.24)	15.76%	
715-4000-422-6101 AMMUNITION	0.00	250.00	(250.00)	0.00%	52.00	2,000.00	3,000.00	(2,948.00)	1.73%	
715-4000-422-6122 PUBLIC EDUCATION SUPPLIES	445.91	137.50	308.41	324.30%	2,435.65	1,100.00	1,650.00	785.65	147.62%	
715-4000-422-6134 GEN'L SUPPLIES	217.04	416.67	(199.63)	52.09%	2,702.79	3,333.36	5,000.00	(2,297.21)	54.06%	
715-4000-422-6135 POLICE VOLUNTEER SUPPLIES	0.00	41.67	(41.67)	0.00%	326.36	333.36	500.00	(173.64)	65.27%	
715-4000-422-6155 OFFICE SUPPLIES	272.58	100.00	172.58	272.58%	793.69	800.00	1,200.00	(406.31)	66.14%	
715-4000-422-6161 POSTAGE/FREIGHT	16.91	70.83	(53.92)	23.87%	633.30	566.64	850.00	(216.70)	74.51%	
715-4000-422-6197 UNIFORMS	920.35	833.33	87.02	110.44%	12,090.97	6,666.64	10,000.00	2,090.97	120.91%	
715-4000-422-6220 FUEL	2,259.00	3,608.33	(1,349.33)	62.61%	24,404.69	28,866.64	43,300.00	(18,895.31)	56.36%	
715-4000-422-6320 MEETING SUPPLIES	1,115.27	141.67	973.60	787.23%	259.30	1,133.36	1,700.00	(1,440.70)	15.25%	

<b>Color Legend:</b>
Areas to discuss
Areas already discussed

**Sunriver Service District  
 Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L  
 March 2026 and YTD July 2025 - March 2026**

	March 2026				July 2025 - March 2026			FY26		
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget	
715-4000-422-6650 MINOR TOOLS & EQUIPMENT	0.00	666.67	(666.67)	0.00%	1,476.45	5,333.36	8,000.00	(6,523.55)	18.46%	
715-4000-422-6665 OFFICE EQPMT(MINOR)	0.00	125.00	(125.00)	0.00%	-	1,000.00	1,500.00	(1,500.00)	0.00%	
715-4000-422-9701 CONTINGENCY	0.00	833.33	(833.33)	0.00%	-	6,666.64	10,000.00	(10,000.00)	0.00%	
<b>TOTAL POLICE DEPARTMENT M&amp;S</b>	<b>\$ 5,994.70</b>	<b>\$ 22,552.58</b>	<b>\$ (16,557.88)</b>	<b>26.58%</b>	<b>\$ 156,985.16</b>	<b>\$ 180,420.64</b>	<b>\$ 270,631.00</b>	<b>\$ (113,645.84)</b>	<b>58.01%</b>	

**Color Legend:**

Areas to discuss

Areas already discussed

**Sunriver Service District  
Budget vs. Actuals: Budget FY26 P&L - FY26 P&L  
March 2026 and YTD July 2025 - March 2026**

	March 2026				July 2025 - March 2026			FY26	
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget
<b>FIRE DEPARTMENT</b>									
<b>715-5500-425-0000 FIRE DEPT SALARIES</b>									
715-5500-425-1022 FIRE CHIEF	11,676.78	11,576.83	99.95	100.86%	105,091.02	92,614.64	138,922.00	(33,830.98)	75.65%
715-5500-425-1023 ASST CHIEF	11,262.44	11,538.50	(276.06)	97.61%	101,666.65	92,308.00	138,462.00	(36,795.35)	73.43%
715-5500-425-1151 FIRE CAPTAIN	29,617.51	30,210.33	(592.82)	98.04%	264,331.00	241,682.64	362,524.00	(98,193.00)	72.91%
715-5500-425-1152 FIRE ENGINEER	26,097.80	27,230.83	(1,133.03)	95.84%	237,905.06	217,846.64	326,770.00	(88,864.94)	72.81%
715-5500-425-1153 FIREFIGHTER/PM	46,436.70	46,835.50	(398.80)	99.15%	418,648.67	374,684.00	562,026.00	(143,377.33)	74.49%
715-5500-425-1155 FIRE OVERTIME	21,307.79	22,916.67	(1,608.88)	92.98%	210,253.84	183,333.36	275,000.00	(64,746.16)	76.46%
715-5500-425-1158 FIRE RESERVE	2,720.00	4,166.67	(1,446.67)	65.28%	20,085.00	33,333.36	50,000.00	(29,915.00)	40.17%
715-5500-425-1885 ADMINISTRATIVE EXECUTIVE ASSISTANT.	5,834.64	6,577.83	(743.19)	88.70%	53,493.81	52,622.64	78,934.00	(25,440.19)	67.77%
715-5500-425-1901 VACATION PAY FIRE	3,304.35	2,500.00	804.35	132.17%	15,809.53	20,000.00	30,000.00	(14,190.47)	52.70%
<b>Total 715-5500-425-0000 FIRE DEPT SALARIES</b>	<b>\$ 158,258.01</b>	<b>\$ 163,553.16</b>	<b>\$ (5,295.15)</b>	<b>96.76%</b>	<b>\$ 1,427,284.58</b>	<b>\$ 1,308,425.28</b>	<b>\$ 1,962,638.00</b>	<b>\$ (535,353.42)</b>	<b>72.72%</b>
<b>715-5500-425-2000 FIRE DEPT BENEFITS</b>									
715-5500-425-2110 LIFE/DISABILITY/SEC 125.	1,954.10	775.42	1,178.68	252.01%	10,015.50	6,203.36	9,305.00	710.50	107.64%
715-5500-425-2150 HEALTH/DENTAL INSURANCE.	38,076.25	43,585.58	(5,509.33)	87.36%	405,590.25	348,684.64	523,027.00	(117,436.75)	77.55%
715-5500-425-2201 FICA/MEDICARE.	2,127.03	2,323.25	(196.22)	91.55%	20,551.15	18,586.00	27,879.00	(7,327.85)	73.72%
715-5500-425-2301 PERS/Ee & Er.	71,782.02	49,959.67	21,822.35	143.68%	476,666.27	399,677.36	599,516.00	(122,849.73)	79.51%
715-5500-425-2501 UNEMPLOYMENT INS.	24.94	166.67	(141.73)	14.96%	272.09	1,333.36	2,000.00	(1,727.91)	13.60%
715-5500-425-2505 OREGON PAID LEAVE	583.52	640.92	(57.40)	91.04%	5,639.51	5,127.36	7,691.00	(2,051.49)	73.33%
715-5500-425-2601 WORKERS' COMP INS.	0.00	7,297.42	(7,297.42)	0.00%	85,379.66	58,379.36	87,569.00	(2,189.34)	97.50%
<b>Total 715-5500-425-2000 FIRE DEPT BENEFITS</b>	<b>\$ 114,547.86</b>	<b>\$ 104,748.93</b>	<b>\$ 9,798.93</b>	<b>109.35%</b>	<b>\$ 1,004,114.43</b>	<b>\$ 837,991.44</b>	<b>\$ 1,256,987.00</b>	<b>\$ (252,872.57)</b>	<b>79.88%</b>
715-5500-425-3399 CONTRACT SERVICES..	381.52	5,250.00	(4,868.48)	7.27%	44,756.50	42,000.00	63,000.00	(18,243.50)	71.04%
715-5500-425-3410 EMPLOYEE MEDICAL EXPENSES.	-6,775.00	2,466.67	(9,241.67)	(274.66%)	20,271.00	19,733.36	29,600.00	(9,329.00)	68.48%
715-5500-425-4325 VEHICLE R & M.	0.00	3,750.00	(3,750.00)	0.00%	39,775.19	30,000.00	45,000.00	(5,224.81)	88.39%
715-5500-425-4330 EQPMT R&M(NON OFFICE).	1,689.18	1,208.33	480.85	139.79%	7,832.56	9,666.64	14,500.00	(6,667.44)	54.02%
715-5500-425-5010 DUES & MEMBERSHIP	260.00	391.67	(131.67)	66.38%	2,530.00	3,133.36	4,700.00	(2,170.00)	53.83%
715-5500-425-5020 PROFESSIONAL LICENSES & FEES.	0.00	458.33	(458.33)	0.00%	821.00	3,666.64	5,500.00	(4,679.00)	14.93%
715-5500-425-5040 EDUCATION & TRAINING.	183.50	2,191.67	(2,008.17)	8.37%	11,437.07	17,533.36	26,300.00	(14,862.93)	43.49%
715-5500-425-5390 COMMUNICATION SERVICES.	676.22	1,416.67	(740.45)	47.73%	6,007.04	11,333.36	17,000.00	(10,992.96)	35.34%
715-5500-425-5510 PRINTING/BINDING.	0.00	62.50	(62.50)	0.00%	693.40	500.00	750.00	(56.60)	92.45%
715-5500-425-5820 TRAVEL EXPENSES.	0.00	208.33	(208.33)	0.00%	718.15	1,666.64	2,500.00	(1,781.85)	28.73%
715-5500-425-6122 PUBLIC EDUCATIONAL SUPPLIES	0.00	300.00	(300.00)	0.00%	1,071.21	2,400.00	3,600.00	(2,528.79)	29.76%
715-5500-425-6134 GENERAL SUPPLIES	541.24	1,000.00	(458.76)	54.12%	7,838.36	8,000.00	12,000.00	(4,161.64)	65.32%
715-5500-425-6143 MEDICAL SUPPLIES	1,300.07	3,333.33	(2,033.26)	39.00%	16,349.53	26,666.64	40,000.00	(23,650.47)	40.87%
715-5500-425-6155 OFFICE SUPPLIES.	0.00	100.00	(100.00)	0.00%	790.31	800.00	1,200.00	(409.69)	65.86%
715-5500-425-6161 POSTAGE/FREIGHT OUT	0.00	41.67	(41.67)	0.00%	28.59	333.36	500.00	(471.41)	5.72%
715-5500-425-6188 SPECIAL SUPPLIES	428.77	1,166.67	(737.90)	36.75%	13,942.26	9,333.36	14,000.00	(57.74)	99.59%
715-5500-425-6197 UNIFORMS.	3,059.25	1,666.67	1,392.58	183.55%	9,778.79	13,333.36	20,000.00	(10,221.21)	48.89%
715-5500-425-6200 PERSONAL PROTECTIVE EQUIPMENT	729.55	3,286.92	(2,557.37)	22.20%	809.10	26,295.36	39,443.00	(38,633.90)	2.05%
715-5500-425-6220 FUEL.	883.05	2,018.75	(1,135.70)	43.74%	11,337.11	16,150.00	24,225.00	(12,887.89)	46.80%
715-5500-425-6320 MEETING SUPPLIES.	0.00	145.83	(145.83)	0.00%	198.90	1,166.64	1,750.00	(1,551.10)	11.37%
715-5500-425-6650 MINOR TOOLS & EQUIPMENT.	0.00	583.33	(583.33)	0.00%	1,189.74	4,666.64	7,000.00	(5,810.26)	17.00%
715-5500-425-6665 OFFICE EQPMT(MINOR).	24.99	733.33	(708.34)	3.41%	859.47	5,866.64	8,800.00	(7,940.53)	9.77%

**Sunriver Service District  
 Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L  
 March 2026 and YTD July 2025 - March 2026**

**Color Legend:**  
 Areas to discuss  
 Areas already discussed

	March 2026				July 2025 - March 2026			FY26		
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget	
715-5500-425-9701 CONTINGENCY.	0.00	833.33	(833.33)	0.00%	-	6,666.64	10,000.00	(10,000.00)	0.00%	
<b>TOTAL FIRE DEPARTMENT M&amp;S</b>	<b>\$ 3,382.34</b>	<b>\$ 32,614.00</b>	<b>\$ (29,231.66)</b>	<b>10.37%</b>	<b>\$ 199,035.28</b>	<b>\$ 260,912.00</b>	<b>\$ 391,368.00</b>	<b>\$ (192,332.72)</b>	<b>50.86%</b>	

**Color Legend:**  
 Areas to discuss  
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**Sunriver Service District  
 Budget vs. Actuals: Budget FY26 P&L - FY26 P&L  
 March 2026 and YTD July 2025 - March 2026**

	March 2026				July 2025 - March 2026			FY26	
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget
<b>BIKE PATROL</b>									
<b>715-6800-428-0000 BIKE PATROL DEPT SALARIES &amp; BENEFITS</b>									
715-6800-428-1145 PATHWAY RANGER	0.00	3,714.58	(3,714.58)	0.00%	33,118.10	29,716.64	44,575.00	(11,456.90)	74.30%
715-6800-428-2201 FICA/MEDICARE..	0.00	284.17	(284.17)	0.00%	3,013.08	2,273.36	3,410.00	(396.92)	88.36%
715-6800-428-2501 UNEMPLOYMENT INS..	0.00	41.67	(41.67)	0.00%	23.73	333.36	500.00	(476.27)	4.75%
715-6800-428-2505 OREGON PAID LEAVE	0.00	83.33	(83.33)	0.00%	157.58	666.64	1,000.00	(842.42)	15.76%
715-6800-428-2601 WORKERS' COMP INS..	0.00	164.83	(164.83)	0.00%	691.44	1,318.64	1,978.00	(1,286.56)	34.96%
<b>TOTAL BIKE PATROL DEPARTMENT M&amp;S \$</b>	<b>0.00</b>	<b>4,288.58</b>	<b>(4,288.58)</b>	<b>0.00%</b>	<b>37,003.93</b>	<b>34,308.64</b>	<b>51,463.00</b>	<b>(14,459.07)</b>	<b>71.90%</b>
715-6800-428-3410 EMPLOYEE MEDICAL EXPENSE	0.00	119.17	(119.17)	0.00%	-	953.36	1,430.00	(1,430.00)	0.00%
715-6800-428-6134 GENERAL SUPPLIES.	0.00	41.67	(41.67)	0.00%	180.01	333.36	500.00	(319.99)	36.00%
715-6800-428-6197 UNIFORMS..	0.00	41.67	(41.67)	0.00%	3.59	333.36	500.00	(496.41)	0.72%
715-6800-428-6650 MINOR TOOLS & EQUIPMENT...	0.00	125.00	(125.00)	0.00%	30.00	1,000.00	1,500.00	(1,470.00)	2.00%
<b>TOTAL BIKE PATROL DEPARTMENT M&amp;S \$</b>	<b>0.00</b>	<b>327.51</b>	<b>(327.51)</b>	<b>0.00%</b>	<b>213.60</b>	<b>2,620.08</b>	<b>3,930.00</b>	<b>(3,716.40)</b>	<b>5.44%</b>

**Color Legend:**  
 Areas to discuss  
 Areas already discussed

**Sunriver Service District  
 Budget vs. Actuals: Budget FY26 P&L - FY26 P&L  
 March 2026 and YTD July 2025 - March 2026**

	March 2026				July 2025 - March 2026			FY26	
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget
<b>ADMINISTRATION</b>									
<b>715-9700-425-0000 ADMIN SALARIES &amp; BENEFITS</b>									
715-9700-425-1815 ADMINISTRATIVE EXECUTIVE ASSISTANT	2,978.96	4,365.92	(1,386.96)	68.23%	12,954.56	34,927.36	52,391.00	(39,436.44)	24.73%
715-9700-425-1888 DISTRICT ADMINISTRATOR	9,722.96	9,723.00	(0.04)	100.00%	92,835.19	77,784.00	116,676.00	(23,840.81)	79.57%
715-9700-425-2100 LIFE/DISABILITY/SEC 125..	124.04	50.17	73.87	247.24%	690.20	401.36	602.00	88.20	114.65%
715-9700-425-2150 HEALTH/DENTAL INSURANCE..	3,091.50	3,358.33	(266.83)	92.05%	30,423.50	26,866.64	40,300.00	(9,876.50)	75.49%
715-9700-425-2201 FICA/MEDICARE...	458.97	204.33	254.64	224.62%	2,344.82	1,634.64	2,452.00	(107.18)	95.63%
715-9700-425-2301 PERS/Ee & Er..	4,004.88	3,450.42	554.46	116.07%	24,202.69	27,603.20	41,405.00	(17,202.31)	58.45%
715-9700-425-2501 UNEMPLOYMENT INS...	2.15	41.67	(39.52)	5.16%	17.01	333.36	500.00	(482.99)	3.40%
715-9700-425-2505 OREGON PAID LEAVE	71.71	56.50	15.21	126.92%	414.48	452.00	678.00	(263.52)	61.13%
715-9700-425-2601 WORKERS COMP INS	0.00	20.83	(20.83)	0.00%	216.88	166.64	250.00	(33.12)	86.75%
<b>Total 715-9700-425-0000 ADMIN SALARIES &amp; BENEFITS</b>	<b>\$ 20,455.17</b>	<b>\$ 21,271.17</b>	<b>\$ (816.00)</b>	<b>96.16%</b>	<b>\$ 164,099.33</b>	<b>\$ 170,169.20</b>	<b>\$ 255,254.00</b>	<b>\$ (91,154.67)</b>	<b>64.29%</b>
715-9700-425-3320 AUDIT SVCS/RESERVE STUDY	0.00	1,116.67	(1,116.67)	0.00%	11,327.00	8,933.36	13,400.00	(2,073.00)	84.53%
715-9700-425-3370 LEGAL	0.00	1,250.00	(1,250.00)	0.00%	19,136.26	10,000.00	15,000.00	4,136.26	127.58%
715-9700-425-3399 CONTRACTUAL SERVICES	6,654.11	8,723.33	(2,069.22)	76.28%	90,105.96	69,786.64	104,680.00	(14,574.04)	86.08%
715-9700-425-3410 EMPLOYEE MEDICAL EXPENSES..	0.00	208.33	(208.33)	0.00%	45.00	1,666.64	2,500.00	(2,455.00)	1.80%
715-9700-425-4110 WATER & SEWER..	524.70	666.67	(141.97)	78.70%	4,126.85	5,333.36	8,000.00	(3,873.15)	51.59%
715-9700-425-4210 GARBAGE..	632.51	458.33	174.18	138.00%	5,804.54	3,666.64	5,500.00	304.54	105.54%
715-9700-425-4220 CUSTODIAL/JANITORIAL SVCS	885.77	833.33	52.44	106.29%	8,678.38	6,666.64	10,000.00	(1,321.62)	86.78%
715-9700-425-4320 BLDG/GROUNDS MAINTENANCE	197.98	1,012.50	(814.52)	19.55%	4,849.72	8,100.00	12,150.00	(7,300.28)	39.92%
715-9700-425-4460 BUILDING RENTAL	0.00	3,333.33	(3,333.33)	0.00%	40,000.00	26,666.64	40,000.00	-	100.00%
715-9700-425-5010 MEMBERSHIP & DUES	2,400.00	715.83	1,684.17	335.28%	11,842.24	5,726.64	8,590.00	3,252.24	137.86%
715-9700-425-5040 EDUCATION & TRAINING..	80.00	237.92	(157.92)	33.62%	2,229.00	1,903.36	2,855.00	(626.00)	78.07%
715-9700-425-5050 BANK/TRUSTEE CHARGES	0.20	83.33	(83.13)	0.24%	321.27	666.64	1,000.00	(678.73)	32.13%
715-9700-425-5204 INSURANCE PREMIUMS	0.00	11,250.00	(11,250.00)	0.00%	106,153.00	90,000.00	135,000.00	(28,847.00)	78.63%
715-9700-425-5390 COMMUNICATIONS SERVICES	796.70	1,033.33	(236.63)	77.10%	7,780.94	8,266.64	12,400.00	(4,619.06)	62.75%
715-9700-425-5401 PUBLIC NOTICES	0.00	166.67	(166.67)	0.00%	227.50	1,333.36	2,000.00	(1,772.50)	11.38%
715-9700-425-5820 TRAVEL & MEALS	0.00	291.67	(291.67)	0.00%	1,044.68	2,333.36	3,500.00	(2,455.32)	29.85%
715-9700-425-6134 GENERAL SUPPLIES..	207.42	308.33	(100.91)	67.27%	1,881.25	2,466.64	3,700.00	(1,818.75)	50.84%
715-9700-425-6155 COPIER CHGS	842.77	416.67	426.10	202.26%	4,960.92	3,333.36	5,000.00	(39.08)	99.22%
715-9700-425-6161 POSTAGE/ FREIGHT	156.00	83.33	72.67	4455.72%	714.54	666.64	1,000.00	(285.46)	71.45%
715-9700-425-6210 ELECTRICITY..	3,712.95	1,083.33	2,629.62	204.03%	16,562.09	8,666.64	13,000.00	3,562.09	127.40%
715-9700-425-6240 NATURAL GAS..	2,210.34	750.00	1,460.34	294.71%	9,256.18	6,000.00	9,000.00	256.18	102.85%
715-9700-425-6335 DISTRICT FUNCTIONS	0.00	83.33	(83.33)	0.00%	1,202.97	666.64	1,000.00	202.97	120.30%
715-9700-425-6665 OFFICE EQUIPMENT	0.00	41.67	(41.67)	0.00%	-	333.36	500.00	(500.00)	0.00%
715-9700-491-9616 TRANSFER TO RESERVE FUND	0.00	12,500.00	(12,500.00)	0.00%	-	100,000.00	150,000.00	(150,000.00)	0.00%
715-9700-501-9701 CONTINGENCY..	0.00	1,666.67	(1,666.67)	0.00%	-	13,333.36	20,000.00	(20,000.00)	0.00%
<b>TOTAL ADMINISTRATION DEPARTMENT M&amp;S</b>	<b>\$ 19,301.45</b>	<b>\$ 48,314.57</b>	<b>\$ (29,013.12)</b>	<b>39.95%</b>	<b>\$ 348,250.29</b>	<b>\$ 386,516.56</b>	<b>\$ 579,775.00</b>	<b>\$ (231,524.71)</b>	<b>60.07%</b>

**Sunriver Service District**  
**Budget vs. Actuals: Budget FY26 P&L - FY26 P&L**  
**March 2026 and YTD July 2025 - March 2026**

<b>Color Legend:</b>	
Areas to discuss	
Areas already discussed	

	March 2026				July 2025 - March 2026			FY26	
	Actual	Budget	Over (Under) Budget	% of Budget	Actual	Budget	FY 26 Budget	Over (Under) Budget	% of Budget
<b>716 CAPITAL FUND</b>									
716-4000-422-9422 AUTO - FIRE DEPARTMENT	0.00	6,649.50	(6,649.50)	0.00%	79,405.50	6,433.36	79,794.00	(388.50)	99.51%
716-4000-422-9435 POLICE EQUIPMENT	0.00	804.17	(804.17)	0.00%	8,470.80	6,433.36	9,650.00	(1,179.20)	87.78%
716-4000-425-9430 FIRE EQUIPMENT	0.00	3,492.00	(3,492.00)	0.00%	41,903.98	27,936.00	41,904.00	(0.02)	100.00%
716-4000-501-9701 CONTINGENCY...	0.00	6,250.00	(6,250.00)	0.00%	-	50,000.00	75,000.00	(75,000.00)	0.00%
<b>TOTAL 716 M&amp;S</b>	<b>\$ 0.00</b>	<b>\$ 17,195.67</b>	<b>\$ (17,195.67)</b>	<b>0.00%</b>	<b>\$ 129,780.28</b>	<b>\$ 90,802.72</b>	<b>\$ 206,348.00</b>	<b>\$ (76,567.72)</b>	<b>62.89%</b>
<b>717 PSB FUND</b>									
717-4000-422-9210 DESIGN/PROFESSIONAL SERVICES	0.00	3,333.33	(3,333.33)	0.00%	1,330.00	26,666.64	40,000.00	(38,670.00)	3.33%
717-4000-422-9215 LEGAL & GOVERNMENTAL SERVICES	0.00	833.33	(833.33)	0.00%	2,617.50	6,666.64	10,000.00	(7,382.50)	26.18%
717-4000-422-9220 PROJECT ADMINISTRATION	5,740.00	2,916.67	2,823.33	196.80%	23,170.00	23,333.36	35,000.00	(11,830.00)	66.20%
717-4000-422-9225 CONSTRUCTION	168,342.52	93,333.33	75,009.19	180.37%	985,627.75	746,666.64	1,120,000.00	(134,372.25)	88.00%
717-4000-422-9235 PERMITS, TESTING, FEES	0.00	583.33	(583.33)	0.00%	-	4,666.64	7,000.00	(7,000.00)	0.00%
717-4000-422-9460 LOAN PAYMENT	0.00	69,395.08	(69,395.08)	0.00%	81,235.40	555,160.64	832,741.00	(751,505.60)	9.76%
717-4000-501-9701 CONTINGENCY...	0.00	-	-	-	-	-	-	-	0.00%
<b>TOTAL 717 M&amp;S</b>	<b>\$ 174,082.52</b>	<b>\$ 170,395.07</b>	<b>\$ 3,687.45</b>	<b>102.16%</b>	<b>\$ 1,093,980.65</b>	<b>\$ 1,363,160.56</b>	<b>\$ 2,044,741.00</b>	<b>\$ (950,760.35)</b>	<b>53.50%</b>
<b>Total Expenditures</b>	<b>\$ 675,487.71</b>	<b>\$ 772,504.31</b>	<b>\$ (97,016.60)</b>	<b>86.70%</b>	<b>\$ 6,046,122.09</b>	<b>\$ 6,180,034.32</b>	<b>\$ 9,270,052.00</b>	<b>\$ (3,223,929.91)</b>	<b>65.22%</b>
<b>Net Operating Revenue</b>	<b>\$ (381,782.31)</b>	<b>\$ (93,990.23)</b>	<b>\$ (287,792.08)</b>	<b>406.19%</b>	<b>\$ 1,662,866.12</b>	<b>\$ (751,921.68)</b>	<b>\$ (1,127,883.00)</b>	<b>\$ 2,790,749.12</b>	<b>(147.43%)</b>
<b>Net Revenue</b>	<b>\$ (381,782.31)</b>	<b>\$ (93,990.23)</b>	<b>\$ (287,792.08)</b>	<b>406.19%</b>	<b>\$ 1,662,866.12</b>	<b>\$ (751,921.68)</b>	<b>\$ (1,127,883.00)</b>	<b>\$ 2,790,749.12</b>	<b>(147.43%)</b>
<b>Expense Category Summary - FUND 715</b>									
Personal Service	472,726.70	487,754.41	(15,027.71)	96.92%	4,117,876.83	3,902,035.12	5,853,053.00	(1,735,176.17)	70.35%
Materials & Service	28,678.49	87,975.33	(59,296.84)	32.60%	704,484.33	703,802.64	1,055,704.00	(351,219.67)	66.73%
Transfer to Reserve Fund	-	12,500.00	(12,500.00)	0.00%	-	100,000.00	150,000.00	(150,000.00)	0.00%
Contingencies	-	3,333.33	(3,333.33)	0.00%	-	26,666.64	40,000.00	(40,000.00)	0.00%
<b>Totals</b>	<b>501,405.19</b>	<b>591,563.07</b>	<b>(90,157.88)</b>	<b>84.76%</b>	<b>4,822,361.16</b>	<b>4,732,504.40</b>	<b>7,098,757.00</b>	<b>(2,276,395.84)</b>	<b>67.93%</b>
<b>Expense Category Summary - FUND 716</b>									
Materials & Service	-	10,945.67	(10,945.67)	0.00%	129,780.28	40,802.72	131,348.00	(1,567.72)	98.81%
Contingencies	-	6,250.00	(6,250.00)	0.00%	-	50,000.00	75,000.00	(75,000.00)	0.00%
<b>Totals</b>	<b>-</b>	<b>17,195.67</b>	<b>(17,195.67)</b>	<b>0.00%</b>	<b>129,780.28</b>	<b>90,802.72</b>	<b>206,348.00</b>	<b>(76,567.72)</b>	<b>62.89%</b>
<b>Expense Category Summary - FUND 717</b>									
Materials & Service	174,082.52	100,999.99	73,082.53	172.36%	1,012,745.25	807,999.92	1,212,000.00	(199,254.75)	83.56%
Debt Payment	-	69,395.08	(69,395.08)	0.00%	81,235.40	555,160.64	832,741.00	(751,505.60)	9.76%
Contingencies	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>174,082.52</b>	<b>170,395.07</b>	<b>3,687.45</b>	<b>102.16%</b>	<b>1,093,980.65</b>	<b>1,363,160.56</b>	<b>2,044,741.00</b>	<b>(950,760.35)</b>	<b>53.50%</b>

**CONFLAGS & ODF FIRES FY 25-26 REIMBURSEMENTS**

<b>NAME OF FIRE</b>	<b>LABOR</b>	<b>EQUIPMENT</b>	<b>LODGING/MEALS</b>	<b>TOTAL</b>	<b>FUNDS RECEIVED</b>
Cram	\$23,213.76	\$7,621.65	\$0.00	\$30,835.41	YES
Sunrise	\$11,572.32	\$3,510.00	\$0.00	\$15,082.32	YES
Flat (Bjorvik)	\$5,317.76	\$1,642.50	\$0.00	\$6,960.26	YES
Marks Creek	\$3,829.86	\$1,305.00	\$0.00	\$5,134.86	YES
Black Rock	\$18,350.36	\$5,715.00	\$0.00	\$24,065.36	YES
Flat (Line Staff)	\$17,859.78	\$4,011.00	\$112.65	\$21,553.78	YES
Tropical System Helene	\$22,226.81	\$0.00	\$757.00	\$22,983.81	YES
<b>TOTALS</b>	<b>\$102,370.65</b>	<b>\$23,805.15</b>	<b>\$869.65</b>	<b>\$126,615.80</b>	

**Overtime Costs YTD - 3/31/26**

Conflag Fire OT	\$50,856.63
Regular OT	\$159,397.21
Total OT	\$210,253.84
FY 25/26 OT Budget	\$275,000.00
Regular OT Percent of Budget	58%
Conflag Fire OT Percent of Budget	18%
Total OT Percent of Budget	76%

# **Board of Directors Actions – March 21, 2026**

There were 9 Board members in attendance at the March 21, 2026, meeting. The meeting was held live/in person at the Sunriver Homeowners Association Administrative Office and via Zoom, and was available for viewing via internet broadcast on YouTube.

At its regular monthly business meeting, the SROA Board of Directors took the following actions:

## **FINANCIAL**

- The Board received the February 2026 Financial Report from the Board Treasurer.
- Approved February 2026 unaudited financials.
- Authorized the SROA Controller to purchase \$1 million in U.S. Treasuries with maturities up to 5-years.

## **COMMITTEE/TASK FORCE MEMBERSHIP ACTIONS**

- The Board approved the appointment of Rich Phelan as an Alternate Member of the Finance Committee.

## **COMMITTEE/TASK FORCE ACTION REQUESTS**

- None.

## **NON-FINANCIAL**

- Approved minutes from the January 8, 2026, Board Retreat, the February 20, 2026 Work Session and February 21, 2026, Business Meeting.
- The Board received the monthly General Manager's report for SROA Departments for the month of February 2026.
- The Board received the monthly committee/liaison reports for the month of February 2026.
- The Board received the February 2026 Sunriver Service District Report from the Board Liaison.
- The Board Approved the creation of a Fire Protection Workgroup subject to a five-point directive as permitted by the SROA bylaws.

**EXECUTIVE SESSION:** An executive session was held at the March 20<sup>th</sup> work session to consult with legal counsel regarding pending litigation and contractual agreements; an executive session was not held at the March 21<sup>st</sup> business meeting.

**OWNERS FORUM - One owner spoke at the Friday (20<sup>th</sup>) work session; four owners spoke at the Saturday (21<sup>st</sup>) business meeting. There were two owners who submitted comment letters to the Board that were acknowledged as being forwarded to/received by the Board via email and will be included as part of the permanent Board meeting records for the Friday work session; no such letters were acknowledged at the Saturday business meeting. A brief summary of all comments are as follows:**

**FRIDAY, MARCH 20<sup>th</sup>:**

**(LETTERS/COMMENTS ACKNOWLEDGED INTO THE RECORD)**

**Terry Dahlquist, #9 Land Rise Lane:** Mr. Dahlquist commented on the Resorts 2025 decision regarding membership actions for the golf courses.

**Gary Orzell, #4 Verdin Lane:** Mr. commented on the substantial and annual increases to the sewer rates by Sunriver Utilities.

**(IN PERSON SPEAKERS)**

**Bruce Bischof, #2 Doral Lane:** Mr. Bischoff commented about the SROA design manual requirement that protective golf nets be taken down for homes fronting the golf course when the courses are not operational. He stated that even when not formally open for play, people are on the courses hitting balls and that such creates a hazard for homes/owners if nets are taken down. He asked that the rules be changed to allow the nets to be left up year round to address this issue.

**SATURDAY, MARCH 21<sup>st</sup>:**

**(LETTERS/COMMENTS ACKNOWLEDGED INTO THE RECORD)**

**None.**

**(IN PERSON SPEAKERS)**

**Sherri Serfling, #25 Muir Lane:** Ms. Serfling commented about comments at the February Board meeting that leaving the Member Pool open outside of customary days/hours would only benefit members/owners. She questioned why the Board is considering developing new amenities and requesting fees for such that would primarily benefit the Resort and new owners in comparison to expanding the use at an existing amenity (Members Pool). She stated that she believes that fees intended to develop new amenities are intended to make up for lost business due to the change in the Resorts golf policy. She believes that

any such development of new amenities or fees will not make up for the loss of golf privileges for owners or visitors and that the way for Sunriver to remain relevant is to work on making golf available for everyone.

**John Hiser, #25 Muir Lane:** Mr. Hiser commented about the potential risk to Sunriver’s drinking water – and how does SROA ensure the continued quality of the drinking water. He suggested that SROA develop a plan to ensure drinking water quality – conduct a water quality study and create a water protection plan. He indicated that SROA could use Deschutes County data and other sources as a beginning basis for such a plan.

**Bob Gamble, #34 Fremont Crossing:** Mr. Gamble commented on the rising sewer rates by Sunriver Utilities. He questioned the basis for such and that their cost recovery in just a few years exceeds rather than a customary longer period for such an industry. He believes that allows the utility company to make substantial profits over an above the need for recouping improvement costs. He also believes that such a fee structure unfairly affects low water/sewer users and that they are subsidizing higher demand users – also as affected by examining the peak season versus slower season volume. He suggested that SROA seek a technical audit from the General Manager of Sunriver Utilities.

**Bob Stillson, #10 Belknap Lane:** Mr. Stillson commented on the Member Pool discussion at the Friday work session. He acknowledged that it is expensive to keep the pool open either earlier or later in the season and what SROA lacks is data regarding the usage demand at such times to determine whether or not the demand is actually there and the cost is justified. He acknowledged SROA’s attempts to keep the Member pool open during such times and believes that keeping the outdoor pool open at SHARC could possibly meet the need. He acknowledged that as a regular lap swimmer it is often too cold early in the morning early/late season and such lap swimmers opt for the indoor pool at SHARC.

PC: Board Members & Committee Chairs  
Department Heads & SSD Chiefs  
Sunriver Service District Board Chair

-----Original Message-----

From: Debra Baker

Sent: Thursday, April 2, 2026 12:26 PM

To: SSD Admin

Cc: Jim Fister ; Susan Berger

Subject: Budget comments

Greetings, I am out of town and will try to log in to provide budget comments. I attached some points. If you have time, can you print for the board to have while I make my comments. I am sorry for the late notice, if you cannot get to it before the meeting, please email to the board and finance committee afterwards.

Thank you,

Debbie Baker

## SSD 26/27 Budget Discussion

### 715 Fund

- Property tax revenue up 3.6%
- However, total resources are down <\$80,500> less expense of Bike patrol still down <**\$23,800**>
- Requirements requested for the 26/27 budget over projected 25/26 YE requirements is up **18.4%**
- The reserve contribution model historically used increased the contribution 3% each year to ensure future solvency has been disregarded in the 25/26 year and budget 26/27 year. The District is short <**\$571,360**> in reserves for these two years had they continued the strategy.
- Already Excess of Revenue over Expenses is short <\$250,761> and adding what should have been set aside in reserves the shortage is <**\$822,121**>
- A five-year forecast done in FY 23/24 projected a deficit of <\$447,000> for FY 26/27, not the existing one of <\$822,121>. Chair Hepburn said at one point the five-year forecast has little value because the District comes in under budget every year. Mitigation should have started years ago, and the District was forewarned. This is exceptionally disappointing.

- I did not look at line items in each department. Health Insurance costs the District more than \$1.1 million. What employee cost sharing strategies have been explored and/or implemented? These benefits are unheard of in the private sector and many public agencies require more than \$50/month for full family coverage.
- The Reserve study has been going on at least two years if not three? No results have been shared and yet the District is making questionable reserve contribution decisions that appear to be short sighted especially when they have a building to maintain.

### **716 Fund**

- There have been no entries in revenue for disposition of fixed assets, yet The District keeps buying replacement vehicles. Selling the excess fleet will provide additional revenue at the same time reducing maintenance and insurance costs.
- Ending working capital is \$2,748,856 and it takes about \$2,500,000 to fund the District between July and November before tax revenue come in. This provides very little cushion.

### **717 Fund**

[Type here]

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- Ending working capital is a mere \$215,469, with no reserves anywhere

Debbie Baker

April 2, 2026

Concerned Community Member