

# **SUNRIVER SERVICE DISTRICT**

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**SSD Managing Board and SSD Budget Advisory Committee**

**Special Meeting Agenda**

**Friday, April 4, 2025 at 9 a.m.**

**Sunriver Public Safety Building, Seator Hall Conference Room**

**57475 Abbot Drive, Sunriver, OR**

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

**Call to Order**

**Pledge of Allegiance**

**Roll Call**

**Public Input**

**Business**

1. Updated SSD Budget Advisory Committee roles and responsibilities – Doyle
2. Motion to approve FY 24-25 Fund 717 budget adjustment - Holliday
3. Review and discussion of most recent drafts of the 715, 716 and 717 FY 25-26 budgets - Holliday
4. Discussion on SSD 5-year financial forecast - Fister

**Motion to adjourn**

## **INSTRUCTIONS TO PARTICIPATE REMOTELY**

### **Microsoft Teams**

**Join the meeting now** ([https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YTk3NDY3ZDMtYzM4Mi00ZGlxLTg0NTctZGMzODVlZWZkZjUy%40thread.v2/0?content=%7b%22id%22%3a%22d8a3543b-3e34-459b-9d24-24a2ddc587fa%22%2c%22oid%22%3a%229c7f5e69-ef1d-4f17-bc2a-2564c3cfc916%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YTk3NDY3ZDMtYzM4Mi00ZGlxLTg0NTctZGMzODVlZWZkZjUy%40thread.v2/0?content=%7b%22id%22%3a%22d8a3543b-3e34-459b-9d24-24a2ddc587fa%22%2c%22oid%22%3a%229c7f5e69-ef1d-4f17-bc2a-2564c3cfc916%22%7d))

Meeting ID: 258 495 104 552

Passcode: 5UA2Ka23

Please note board meetings are subject to last minute agenda additions, deletions, rescheduling and other changes.  
Contact [ssdadmin@sunriversd.org](mailto:ssdadmin@sunriversd.org) if there are any questions.



## Sunriver Service District

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



Date: April 3, 2025

To: SSD Managing Board and Sunriver Finance Committee Members  
From: Jim Fister, SSD Board Chair

Re: Updated budget process

Both Deschutes County Finance and the Sunriver SD have been in contact with the Oregon Department of Revenue recently to discuss budget processes for the various special districts, notably our own. Specifically, the subjects discussed involved the budget approval process, the ability of the budget committee to participate in working budget discussions, and meeting law rules.

Based on Department of Revenue recommendations, the existing budget process will be modified across the entire county. This will align the processes of Sunriver and Black Butte SD, Deschutes County 911, both Sheriff Office budgets, and 4H. Some districts will see little to no change in the process, others will be affected more.

The budget process for the Sunriver SD will be as follows:

- The newly named Sunriver Finance Committee members will be composed of District Electors, no homeowners who vote elsewhere are eligible. They are appointed by the District Managing Board with acknowledgement from the county.
- The Sunriver Finance Committee is requested to work directly with the Sunriver Service District Managing Board to ensure that they have a thorough understanding of the budget and make recommendations for the budget for the fiscal year directly ahead. They may also offer additional recommendations, but the focus is on the budget. These meetings will be either as working sessions, or as noticed joint sessions of the Finance Committee and SSD based on SSD Managing Board quorum rules.
- The District will complete a budget and a five-year projection based on the budget parameters with appropriate assumptions for increases.
- The Sunriver Finance Committee will vote on the budget, the recommendations will be passed to the District Managing Board.
- The Managing Board will consider the committee's recommendations and will vote to approve moving the budget forward to the County Governing Board and Budget Committee.
- The County Budget Committee, comprised of the County Commissioners and an equal representation of County Electors, will vote to approve the three SSD funds in an individual session based on the taxing district. The Budget Committee will receive a presentation of the

budget as well as the advisory votes of the Sunriver Budget Committee and the SSD Managing Board. Finance Committee members are welcome to attend as ex-officio participants.

As a note, since I am also a member of the County Budget Committee but have participated in the development of the Sunriver SD budget, I am required to abstain from the voting, though I may participate in the discussion as an SSD representative.

Please address any questions to me either in a working session or via e-mail, and I will address them in conjunction with County Counsel.

These changes were recommended by the Oregon Department of Revenue to clear up several questions that have been raised from different taxing districts. By streamlining the process across Deschutes County, it simplifies the meeting preparation of County Finance as well as ensures limited liability or risk in approving the budget and collecting revenues.

CC:

Dave Doyle, Deschutes County Legal

Mindy Holliday, SSD Administrator

Bill Boos, Fire Chief

Jason Van Meter, AIC Police Chief

Sunriver Service District  
717 Capital Reserve Fund Budget for Fiscal Year 2024-2025 - Requirements

<b>FUND 717 REQUIREMENTS</b>						<b>Budget Adjustment</b>	
Account Number	Account Description	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Approved Budget 7/1/2024 FY 24-25	Updated Costs/Budget Needs FY 24-25	Difference/Requested Adjustment FY 24-25
717-4000-422-9110	START-UP EXPENSES	\$ -	\$ -		\$ -	\$ -	\$ -
717-4000-422-9115	SALES & MARKETING	\$ -	\$ -		\$ 7,500	\$ 7,500	\$ -
717-4000-422-9120	LAND ACQ & LAND DEVELOPMENT	\$ -	\$ -		\$ -	\$ -	\$ -
717-4000-422-9210	DESIGN/PROFESSIONAL SERVICES	\$ -	\$ 1,061,622	\$ 518,887	\$ 150,000	\$ 194,000	\$ 44,000
717-4000-422-9215	LEGAL & GOVERNMENTAL SERVICES	\$ -	\$ 8,703	\$ 885	\$ 7,500	\$ 7,500	\$ -
717-4000-422-9220	PROJECT ADMINISTRATION	\$ -	\$ -	\$ 115,265	\$ 90,000	\$ 114,652	\$ 24,652
717-4000-422-9225	CONSTRUCTION	\$ -	\$ -	\$ 9,682,580	\$ 3,922,000	\$ 5,189,357	\$ 1,267,357
717-4000-422-9230	SYSTEMS & EQUIPMENT	\$ -	\$ -	\$ 202,719	\$ 600,000	\$ 681,900	\$ 81,900
717-4000-422-9235	PERMITS, TESTING, FEES	\$ -	\$ -	\$ 15,363	\$ 15,000	\$ 15,000	\$ -
717-4000-422-9240	INSURANCE, FINANCING	\$ -	\$ 1,085,115	\$ 94,019	\$ -	\$ -	\$ -
717-4000-422-9460	LOAN PAYMENT	\$ 30,000	\$ -	\$ 793,018	\$ 818,489	\$ 818,489	\$ -
717-4000-422-9435	SOFT COSTS	\$ -	\$ 263,643	\$ -	\$ -		
<b>CAPITAL OUTLAY</b>		<b>\$ 30,000</b>	<b>\$ 2,419,084</b>	<b>\$ 11,422,736</b>	<b>\$ 5,610,489</b>	<b>\$ 7,028,398</b>	<b>\$ 1,417,909</b>
717-4000-501-9701	CONTINGENCY	\$ -	\$ 146,676	\$ -	\$ 1,704,088	\$ 286,179	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 30,000</b>	<b>\$ 2,565,760</b>	<b>\$ 11,422,736</b>	<b>\$ 7,314,577</b>	<b>\$ 7,314,577</b>	

Sunriver Service District  
715 Operating Fund - Working Cap

			FY 24-25					FY 25-26
	Actual	Actual	Budget	Actual YTD		Year End Proj		FY 25-26
	FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	Requested
<b>Beg Net Working Capital</b>	6,194,356	3,720,249	4,023,939	3,962,367	98%	3,962,367	98%	4,271,222
Revenues	6,002,216	6,257,197	6,746,368	6,517,059	97%	6,718,696	100%	6,925,581
<b>TOTAL RESOURCES</b>	<b>12,196,572</b>	<b>9,977,446</b>	<b>10,770,307</b>	<b>10,479,426</b>	<b>97%</b>	<b>10,681,063</b>	<b>99%</b>	<b>11,196,803</b>
<b>REQUIREMENTS</b>								
Police	1,880,788	2,071,414	2,538,428	1,665,972	66%	2,211,212	87%	2,572,204
Bike	47,133	54,629	40,561	16,741	41%	42,714	105%	53,515
Fire	2,903,681	2,994,402	3,367,006	2,446,897	73%	3,243,624	96%	3,574,424
Admin	312,091	555,586	605,240	471,017	78%	567,291	94%	665,029
<b>Total Dept Requirements</b>	<b>5,143,693</b>	<b>5,676,030</b>	<b>6,551,235</b>	<b>4,600,627</b>	<b>70%</b>	<b>6,064,841</b>	<b>93%</b>	<b>6,865,172</b>
Excess of Rev over Exp	858,523	581,167	195,133	1,916,432		653,855		60,409
End Net Working Capital before Transfer & Contingency	7,052,879	4,301,416	4,219,072	5,878,799		4,616,222		4,331,631
<b>CAPITAL OUTLAY</b>								
Trans to Reserve Fund	(325,000)	(334,750)	(345,000)	-	0%	(345,000)	100%	(150,000)
Trans to Public Safety Bldg	(3,000,000)	-	-	-	0%	-	0%	-
<b>CONTINGENCIES AND WORKING CAPITAL</b>								
Contingencies	-	-	(95,000)	-	0%	-	0%	(40,000)
Excess including capital and contingencies								(129,591)
<b>End Net Working Capital</b>	<b>3,727,879</b>	<b>3,966,666</b>	<b>3,779,072</b>	<b>5,878,799</b>	<b>156%</b>	<b>4,271,222</b>	<b>113%</b>	<b>4,141,631</b>
Difference from Audit Report *Mindy reviewing		3,720,249	3,962,367					
		7,630	4,299					

Sunriver Service District  
715 Operating Fund - Resources

		FY 24-25						FY 25-26	
		Actual	Actual	Budget	Actual YTD	Year End Proj		FY 25-26	
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	
								Requested	
<b>Tax Rate/\$1000 Assessed Value</b>		\$ 3.31	\$ 3.31	\$ 3.45	\$ 3.45	100%	\$ 3.45	100%	\$3.45
<b>Assessed Value</b>		1,643,701,823	\$ 1,698,389,777	\$ 1,834,456,427	\$1,698,389,777		\$1,698,389,777		\$ 1,900,829,889
<b>Actual/Assumed Collection Rate</b>		97%	97%	97%	97%		97%		97%
<b>Account Number</b>	<b>Account Description</b>								
715-1000-301-0000-1	<b>Beg Net Working Capital</b>	<b>6,194,356</b>	<b>3,720,249</b>	<b>4,023,939</b>	<b>3,962,367</b>	<b>98%</b>	<b>3,962,367</b>	<b>98%</b>	<b>6,718,696</b>
715-1000-311-1000	Property Tax Collections	5,460,291	5,652,269	6,139,008	5,866,698	96%	6,000,000	98%	6,361,127
715-1000-311-1500	Prior Year Tax Collection	53,789	53,056	30,000	34,082	114%	36,000	120%	40,000
715-1000-331-1200	Grant Revenue	18,000	-	-	-	0%	-	0%	-
715-1000-335-2100	CONFLAG REIMBSMT-STATE	-	17,340	35,000	185,783	531%	185,783	531%	85,000
715-1000-342-1400	Contract Payments- SROA Rules & Regs	33,420	34,422	34,425	35,455	103%	35,455	103%	36,519
715-1000-342-3100	Ambulance Charges	464,352	392,829	500,000	272,334	54%	363,112	73%	400,000
715-1000-342-3120	Bad Debt Expense	(255,763)	(207,532)	(230,000)	(130,154)	57%	(173,539)	75%	(215,000)
715-1000-342-3200	Fire/Medical Charges	5,314	3,912	3,500	2,567	73%	3,423	98%	3,500
715-1000-342-3300	Bike Patrol	38,572	39,730	39,435	40,921	104%	40,922	104%	39,435
715-1000-343-1300	Miscellaneous Income Police	3,018	2,595	10,000	5,887	59%	7,849	78%	10,000
715-1000-343-1301	Miscellaneous Income Fire	2,382	3,113	5,000	206	4%	275	5%	5,000
715-1000-351-2300	Court Fines & Fees	24,037	19,502	15,000	14,562	97%	19,416	129%	15,000
715-1000-361-1100	Interest on Investments	130,852	211,306	125,000	183,574	147%	190,000	152%	125,000
715-1000-365-1000	GEMT	23,952	34,655	40,000	5,144	13%	10,000	25%	20,000
<b>REVENUES</b>		<b>6,002,216</b>	<b>6,257,197</b>	<b>6,746,368</b>	<b>6,517,059</b>	<b>97%</b>	<b>6,718,696</b>	<b>100%</b>	<b>6,925,581</b>
<b>TOTAL RESOURCES</b>		<b>12,196,572</b>	<b>9,977,446</b>	<b>10,770,307</b>	<b>10,479,426</b>	<b>97%</b>	<b>10,681,063</b>	<b>99%</b>	<b>13,644,277</b>

Sunriver Service District  
715 Operating Fund - Police & Bike Req

9

>105%

<u>Account Number</u>	<u>Account Description</u>	FY 24-25						FY 25-26	FTEs	
		Actual	Actual	Budget	Actual YTD		Year End Proj	Requested		
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount			% of Bud
<b>POLICE DEPT (40) DETAIL</b>										
715-4000-422-1020	Police Chief	107,164	126,280	138,922	97,560	70%	130,080	94%	138,922	1
715-4000-422-1141	Police Sergeant	176,902	200,255	215,681	152,772	71%	203,696	94%	227,487	2
715-4000-422-1142	Police Captain	109,388	124,042	120,600	71,188	59%	94,917	79%	62,104	1
715-4000-422-1143	Police Patrol Officer	495,956	433,703	498,334	281,917	57%	375,889	75%	533,075	6
715-4000-422-1144	Corporal	-	64,898	200,126	117,906	59%	157,208	79%	217,442	2
715-4000-422-xxxx	Community Service Officer	-	-	52,000	33,014	63%	44,019	85%	56,563	1
715-4000-422-1155	Overtime	43,009	57,735	27,000	49,698	184%	66,264	245%	30,000	
715-4000-422-1156	Wage Reimbursement	-	(2,761)	-	-	0%	-	0%	-	
715-4000-422-1815	Administrative Assistant	69,539	76,083	85,800	57,390	67%	76,520	89%	80,116	1
715-4000-422-1901	Vacation Buyback	16,173	29,893	25,000	20,853	83%	27,804	111%	25,000	
<b>SALARY SUBTOTAL</b>		<b>1,018,131</b>	<b>1,110,128</b>	<b>1,363,463</b>	<b>882,298</b>	<b>65%</b>	<b>1,176,397</b>	<b>86%</b>	<b>1,370,709</b>	<b>14</b>
Annual % Change			9%	23%			6%		1%	
715-4000-422-2110	Life/Disability/Sec 125	8,082	10,401	8,913	6,353	71%	8,471	95%	8,579	
715-4000-422-2150	Health/Dental Insurance/VEBA	345,725	350,656	418,103	291,416	70%	388,555	93%	467,379	
715-4000-422-2201	FICA/Medicare	34,732	32,765	32,413	19,459	60%	25,945	80%	19,513	
715-4000-422-2301	PERS - Employee/Employer	214,055	279,453	359,096	211,749	59%	282,332	79%	413,010	
715-4000-422-2501	Unemployment	-	1,076	8,000	636	8%	848	11%	2,000	
715-4000-422-2505	Oregon Paid Leave	-	4,162	5,386	3,685	68%	4,913	91%	5,383	
715-4000-422-2601	Workers' Compensation Ins	18,647	12,152	25,000	22,356	89%	22,357	89%	25,000	
<b>BENEFITS SUBTOTAL</b>		<b>621,242</b>	<b>690,665</b>	<b>856,911</b>	<b>555,654</b>	<b>65%</b>	<b>733,421</b>	<b>86%</b>	<b>940,864</b>	
Annual % Change			11%	24%			6%		10%	
<b>PERSONNEL SERVICES TOTAL</b>		<b>1,639,373</b>	<b>1,800,793</b>	<b>2,220,374</b>	<b>1,437,952</b>	<b>65%</b>	<b>1,909,818</b>	<b>86%</b>	<b>2,311,573</b>	
<b>MATERIALS &amp; SERVICES</b>										
715-4000-422-3399	Contract Services	67,867	84,921	119,809	111,890	93%	149,187	125%	110,520	
715-4000-422-3410	Employee Medical Expenses	3,773	5,900	3,200	4,531	142%	6,041	189%	6,100	



Sunriver Service District  
715 Operating Fund - Police & Bike Req

9

>105%

Account Number	Account Description	FY 24-25						FY 25-26		
		Actual	Actual	Budget	Actual YTD		Year End Proj		Requested	FTEs
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	FY 25-26	
715-4000-422-3437	Contract Services		134							
715-4000-422-4110	Water and Sewer	823	818	1,000	559	56%	745	75%	0	
715-4000-422-4210	Garbage	1,064	1,736	2,050	913	45%	1,217	59%	0	
715-4000-422-4220	Custodial/Janitorial Services	4,800	4,920	8,500	3,295	39%	4,393	52%	3,500	
715-4000-422-4260	Dry Cleaning	21	-	300	35	12%	47	16%	300	
715-4000-422-4320	Building/Grounds R & M	1,332	747	750	343	46%	457	61%	0	
715-4000-422-4325	Vehicle R & M	13,740	22,653	18,500	12,814	69%	17,085	92%	19,500	
715-4000-422-4330	Equip (Non-Office) R & M	447	231	1,000	413	41%	551	55%	1,000	
715-4000-422-4340	Equip (Office) R & M	2,857	3,335	-	0	0%	-	0%	0	
715-4000-422-4460	Building Rental	14,859	15,013	7,500	7,903	105%	7,904	105%	0	
715-4000-422-5010	Memberships & Dues	7,005	10,723	8,610	5,212	61%	6,949	81%	3,550	
715-4000-422-5020	Professional Lic and Fees	7,363	7,476	5,100	3,330	65%	4,440	87%	4,400	
715-4000-422-5040	Education & Training	13,193	12,225	14,500	6,102	42%	8,136	56%	16,500	
715-4000-422-5390	Communication Services	19,369	20,333	22,020	14,715	67%	19,620	89%	14,640	
715-4000-422-5510	Printing	1,296	1,548	1,000	1,253	125%	1,671	167%	1,721	
715-4000-422-5820	Travel Expenses	4,398	3,345	2,000	316	16%	421	21%	2,200	
715-4000-422-6101	Ammunition/Range	1,784	1,915	2,500	2,850	114%	3,800	152%	3,000	
715-4000-422-6122	Public Educational Supplies	804	2,468	1,000	630	63%	840	84%	1,650	
715-4000-422-6134	General Supplies	4,270	4,337	5,000	1,642	33%	2,189	44%	5,000	
715-4000-422-6155	Office Supplies	1,472	1,308	2,000	993	50%	1,324	66%	1,200	
715-4000-422-6161	Postage/Freight	537	965	1,200	663	55%	884	74%	850	
715-4000-422-6197	Uniforms	15,817	16,245	8,500	8,295	98%	11,060	130%	10,000	
715-4000-422-6210	Electricity	1,837	1,832	2,300	1,203	52%	1,604	70%	0	
715-4000-422-6220	Gasoline/Diesel/Oil	36,474	34,278	42,000	24,256	58%	32,341	77%	43,300	
715-4000-422-6240	Natural Gas	836	1,015	1,000	414	41%	552	55%	0	
715-4000-422-6320	Meeting Expense/Dept Functions	763	1,849	1,500	1,412	94%	1,883	126%	1,700	

Sunriver Service District  
715 Operating Fund - Police & Bike Req

9

>105%

<u>Account Number</u>	<u>Account Description</u>	FY 24-25						FY 25-26		
		Actual	Actual	Budget	Actual YTD		Year End Proj		Requested	FTEs
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	FY 25-26	
715-4000-422-6650	Minor Tools and Equipment	6,372	8,031	15,215	10,166	67%	13,555	89%	8,000	
715-4000-422-6665	Minor Office Equipment	6,240	320	1,500	1,872	125%	2,496	166%	1,500	
715-4000-422-xxxx	Volunteer Supplies	-	-	500	-	0%	-	0%	500	-
<b>MATERIALS &amp; SERVICES TOTAL</b>		<b>241,415</b>	<b>270,621</b>	<b>300,054</b>	<b>228,020</b>	<b>76%</b>	<b>301,393</b>	<b>100%</b>	<b>260,631</b>	
Annual % Change			12%	11%			0%		-13%	
715-4000-422-9701	Contingency	-		18,000	-		-	0%	10,000	
<b>MATERIALS &amp; SERVICES + Contingency</b>		<b>241,415</b>	<b>270,621</b>	<b>318,054</b>	<b>228,020</b>	<b>72%</b>	<b>301,393</b>	<b>95%</b>	<b>270,631</b>	
Annual % Change			12%	18%			-5%		-15%	
<b>DEPARTMENT 40 REQUIREMENTS TOTAL</b>		<b>1,880,788</b>	<b>2,071,414</b>	<b>2,538,428</b>	<b>1,665,972</b>	<b>66%</b>	<b>2,211,212</b>	<b>87%</b>	<b>2,582,204</b>	
Annual % Change			10%	23%			-13%		2%	
<b>DEPARTMENT 40 REQUIREMENTS TOTAL-No Contingency</b>		<b>1,880,788</b>	<b>2,071,414</b>	<b>2,520,428</b>	<b>1,665,972</b>	<b>66%</b>	<b>2,211,212</b>	<b>88%</b>	<b>2,572,204</b>	

Sunriver Service District  
715 Operating Fund - Police & Bike Req

9

>105%

<u>Account Number</u>	<u>Account Description</u>	FY 24-25						FY 25-26		
		Actual	Actual	Budget	Actual YTD		Year End Proj		Requested	FTEs
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	FY 25-26	
<b>BIKE PATROL DEPT (68) DETAIL</b>										
715-6800-428-1145	Bike Patrol Officer	41,444	46,926	32,448	11,674	36%	32,448	100%	44,575	4
715-6800-428-2201	FICA/Medicare	2,987	4,151	2,483	1,093	44%	2,483	100%	3,410	
715-6800-428-2501	Unemployment Insurance	-	80	500	73	15%	500	100%	500	
715-6800-428-2601	Workers' Compensation Ins	1,514	74	1,500	57	4%	58	4%	100	
715-6800-428-2505	Oregon Paid Leave	-	973	130	627	482%	1,000	769%	1,000	
<b>PERSONNEL SERVICES</b>		<b>45,945</b>	<b>52,204</b>	<b>37,061</b>	<b>13,524</b>	<b>36%</b>	<b>36,489</b>	<b>98%</b>	<b>49,585</b>	
Annual % Change			14%	-29%	-64%		-30%		34%	
715-6800-428-3410	Employee Medical Expense	-	1,679	1,000	767	77%	1,023	102%	1,430	
715-6800-428-6134	General Supplies	-	-	500		0%	500	100%	500	
715-6800-428-6197	Uniforms	-	746	500	2,402	480%	3,203	641%	500	
715-6800-428-6650	Minor Tools & Equipment	1,188	-	1,500	48	3%	1,500	100%	1,500	
<b>MATERIALS &amp; SERVICES</b>		<b>1,188</b>	<b>2,425</b>	<b>3,500</b>	<b>3,217</b>	<b>92%</b>	<b>6,225</b>	<b>178%</b>	<b>3,930</b>	
Annual % Change			104%	44%	33%		157%		62%	
<b>DEPARTMENT 68 REQUIREMENTS TOTAL</b>		<b>47,133</b>	<b>54,629</b>	<b>40,561</b>	<b>16,741</b>	<b>41%</b>	<b>42,714</b>	<b>105%</b>	<b>53,515</b>	
Annual % Change			16%	-26%	-69%		-22%		-2%	

Sunriver Service District  
715 Operating Fund - Fire Req

9

>105%

**FIRE DEPARTMENT**

		FY 24-25						FY 25-26		
<u>Account Number</u>	<u>Account Description</u>	Actual	Actual	Budget	Actual YTD		Year End Proj		Requested	FTEs
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	FY 25-26	
715-5500-425-1022	Fire Chief	101,565	118,066	138,922	100,115	72%	133,487	96%	138,922	1
715-5500-425-1023	Deputy Fire Chief	117,272	124,050	134,507	93,322	69%	124,429	93%	138,462	1
715-5500-425-1151	Fire Captain	258,431	315,618	351,557	243,241	69%	324,321	92%	362,524	3
715-5500-425-1152	Fire Engineer	226,983	282,338	316,210	219,436	69%	292,581	93%	326,770	3
715-5500-425-1153	Firefighter/PM	359,181	407,725	536,476	364,283	68%	485,711	91%	562,026	6
715-5500-425-1154	PIO/Seasonal	4,611	330	-	-	0%	-	0%	0	-
715-5500-425-1155	Overtime	431,757	342,014	230,000	273,946	119%	365,261	159%	275,000	-
715-5500-425-1156	Wage Reimbursement	(47,255)	(42,909)	(50,000)	-	0%	-	0%	0	-
715-5500-425-1158	Fire Reserve	58,079	26,423	106,350	20,108	19%	26,811	25%	50,000	6
715-5500-425-1885	Administrative Assistant	56,254	69,410	72,607	47,138	65%	62,851	87%	78,934	1
715-5500-425-1901	Vacation Buyback	44,444	14,054	40,000	23,676	59%	31,568	79%	30,000	-
<b>SALARY SUBTOTAL</b>		<b>1,611,324</b>	<b>1,657,119</b>	<b>1,876,628</b>	<b>1,385,265</b>	<b>74%</b>	<b>1,847,020</b>	<b>98%</b>	<b>1,962,638</b>	<b>21</b>
Annual % Change			3%	13%			-2%		5%	
715-5500-425-2110	Life/Disability/Sec 125	9,638	8,895	9,305	7,640	82%	10,187	109%	9,305	
715-5500-425-2150	Health/Dental Insurance/VEBA	423,786	446,529	485,083	383,373	79%	511,164	105%	523,027	
715-5500-425-2201	FICA/Medicare	39,895	47,175	38,414	27,787	72%	37,049	96%	27,879	
715-5500-425-2301	PERS - Employee/Employer	390,887	462,944	489,417	368,975	75%	491,967	101%	599,516	
715-5500-425-2501	Unemployment	-	1,466	7,500	969	13%	1,292	17%	2,000	
715-5500-425-2505	Oregon Paid Leave	-	6,870	6,979	5,728	82%	7,637	109%	7,691	
715-5500-425-2601	Workers' Compensation Ins	34,683	29,320	50,000	56,717	113%	56,717	113%	61,000	
<b>BENEFITS SUBTOTAL</b>		<b>898,888</b>	<b>1,003,199</b>	<b>1,086,698</b>	<b>851,189</b>	<b>78%</b>	<b>1,116,013</b>	<b>103%</b>	<b>1,230,418</b>	
Annual % Change			12%	8%			3%		13%	
<b>PERSONNEL SERVICES TOTAL</b>		<b>2,510,212</b>	<b>2,660,318</b>	<b>2,963,326</b>	<b>2,236,454</b>	<b>75%</b>	<b>2,963,033</b>	<b>100%</b>	<b>3,193,056</b>	

**MATERIALS & SERVICES**

715-5500-425-3399	Contract Services	62,457	55,088	60,000	28,486	47%	37,981	63%	63,000	
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Sunriver Service District  
715 Operating Fund - Fire Req

9

>105%

**FIRE DEPARTMENT**

		FY 24-25						FY 25-26		
<u>Account Number</u>	<u>Account Description</u>	Actual	Actual	Budget	Actual YTD		Year End Proj		Requested	FTEs
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	FY 25-26	
715-5500-425-3410	Employee Medical Expenses	6,229	28,762	28,000	18,016	64%	24,021	86%	29,600	
715-5500-425-4110	Water and Sewer	7,095	-	-		0%	-	0%	-	
715-5500-425-4210	Garbage	3,864	-	-		0%	-	0%	-	
715-5500-425-4320	Building/Grounds R & M	12,984	10,323	10,000	573	6%	764	8%	-	
715-5500-425-4325	Vehicle R & M	34,166	48,544	45,000	26,528	59%	35,371	79%	45,000	
715-5500-425-4330	Fire Equip (Non-Office) R & M	17,061	22,074	20,000	20,766	104%	27,688	138%	14,500	
715-5500-425-4460	Building Rental	67,461	5,734	-	-	0%	-	0%	-	
715-5500-425-5010	Membership & Dues	1,704	1,718	4,600	2,803	61%	3,737	81%	4,700	
715-5500-425-5020	Professional Lic and Fees	9,059	4,898	7,700	979	13%	1,305	17%	5,500	
715-5500-425-5040	Education & Training	21,508	24,014	26,300	11,252	43%	15,003	57%	26,300	
715-5500-425-5390	Communication Services	14,245	15,173	17,000	14,302	84%	19,069	112%	17,000	
715-5500-425-5510	Printing	987	324	750	-	0%	-	0%	750	
715-5500-425-5820	Travel Expenses	124	219	2,000	4,575	229%	6,100	305%	2,500	
715-5500-425-6122	Public Educational Supplies	1,653	598	3,600	335	9%	447	12%	3,600	
715-5500-425-6134	Fire Station Supplies	11,177	13,657	11,000	7,643	69%	10,191	93%	12,000	
715-5500-425-6143	Medical Supplies	20,652	25,979	40,000	18,584	46%	24,779	62%	40,000	
715-5500-425-6155	Office Supplies	944	596	3,000	1,177	39%	1,569	52%	1,200	
715-5500-425-6161	Postage/Freight	1,784	510	800	88	11%	117	15%	500	
715-5500-425-6188	Fire Fighting Supplies	5,492	5,611	8,250	6,683	81%	8,911	108%	14,000	
715-5500-425-6197	Uniforms	10,102	11,234	15,000	7,019	47%	9,359	62%	20,000	
715-5500-425-6200	Personal Protective Equipment	27,957	27,839	26,500	13,325	50%	17,767	67%	39,443	

Sunriver Service District  
715 Operating Fund - Fire Req

9

>105%

**FIRE DEPARTMENT**

		FY 24-25						FY 25-26		
		Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Actual YTD		Year End Proj		Requested FY 25-26	FTEs
Account Number	Account Description				4/2/2025	% of Bud	Amount	% of Bud		
715-5500-425-6210	Electricity	9,084	-	-		0%	-	0%	-	
715-5500-425-6220	Gasoline/Diesel/Oil	17,374	14,714	21,630	16,132	75%	21,509	99%	24,225	
715-5500-425-6240	Natural Gas	5,792	-	-		0%	-	0%	-	
715-5500-425-6320	Meeting Expense/Dept Functions	136	513	1,750	164	9%	219	12%	1,750	
715-5500-425-6650	Minor Tools and Equipment	15,017	6,742	7,000	6,853	98%	9,137	131%	7,000	
715-5500-425-6665	Minor Office Equipment	7,363	9,220	8,800	4,160	47%	5,547	63%	8,800	
<b>MATERIALS &amp; SERVICES TOTAL</b>		<b>393,469</b>	<b>334,084</b>	<b>368,680</b>	<b>210,443</b>	<b>57%</b>	<b>280,591</b>	<b>76%</b>	<b>381,368</b>	
Annual % Change			-15%	10%			-24%		3%	
715-5500-425-9701	Contingency	-		35,000	-		-	0%	10,000	
<b>MATERIALS &amp; SERVICES + Contingency</b>		<b>393,469</b>	<b>334,084</b>	<b>403,680</b>	<b>210,443</b>	<b>52%</b>	<b>280,591</b>	<b>70%</b>	<b>391,368</b>	
Annual % Change			-15%	21%			-30%		-3%	
<b>DEPARTMENT 55 REQUIREMENTS TOTAL</b>		<b>2,903,681</b>	<b>2,994,402</b>	<b>3,367,006</b>	<b>2,446,897</b>	<b>73%</b>	<b>3,243,624</b>	<b>96%</b>	<b>3,584,424</b>	
Annual % Change			3%	12%			8%		6%	
<b>DEPARTMENT 55 REQUIREMENTS TOTAL-No Contingency</b>		<b>2,903,681</b>	<b>2,994,402</b>	<b>3,332,006</b>	<b>2,446,897</b>	<b>73%</b>	<b>3,243,624</b>	<b>97%</b>	<b>3,574,424</b>	

Sunriver Service District  
715 Operating Fund - Admin Req

9

>105%

**ADMINISTRATIVE EXPENSES**

<u>Account Number</u>	<u>Account Description</u>	FY 24-25						FY 25-26		FTEs
		Actual	Actual	Budget	Actual YTD		Year End Proj		Requested	
		FY 22-23	FY 23-24	FY 24-25	4/2/2025	% of Bud	Amount	% of Bud	FY 25-26	
715-9700-425-1815	Executive Assistant	3,073	15,501	46,130	36,023	78%	48,031	104%	52,391	0.5
715-9700-425-1888	District Administrator	73,320	92,688	107,884	76,417	71%	101,889	94%	116,676	1.0
715-9700-425-2100	LIFE/DISABILITY/SEC 125	524	764	850	671	79%	895	105%	602	
715-9700-425-2150	Health/Dental Insurance/VEBA	34,751	38,074	41,000	28,930	71%	38,573	94%	40,300	-
715-9700-425-2201	FICA/Medicare	1,230	3,593	2,500	3,786	151%	5,048	202%	2,452	-
715-9700-425-2301	PERS	12,715	20,843	32,000	22,263	70%	29,684	93%	41,405	
715-9700-425-2501	UNEMPLOYMENT INS	-	193	500	72	14%	96	19%	500	
715-9700-425-2505	Oregon Paid Leave	-	510	620	515	83%	687	111%	678	
715-9700-425-2601	Workers' Compensation Ins	131	(134)	250	101	40%	135	54%	250	-
<b>PERSONNEL SERVICES TOTAL</b>		<b>125,744</b>	<b>172,032</b>	<b>231,734</b>	<b>168,778</b>	<b>73%</b>	<b>225,037</b>	<b>97%</b>	<b>255,254</b>	<b>1.5</b>
Annual % Change			37%	35%			31%		10%	

**MATERIALS & SERVICES**

715-9700-425-3320	Accounting/Audit Services/Reserve Stud	59,362	25,848	9,200	15,569	169%	15,569	169%	13,400	
715-9700-425-3370	Legal	20,904	28,847	30,000	14,615	49%	15,000	50%	15,000	
715-9700-425-3399	Contract Services	30,551	147,634	116,740	85,204	73%	113,605	97%	104,680	
715-9700-425-3410	Employee Medical Expense	66	1,626	100	650	650%	867	867%	2,500	
715-9700-425-4110	WATER & SEWER..	-	5,663	7,316	3,908	53%	5,211	71%	8,000	
715-9700-425-4210	GARBAGE..	-	3,684	5,200	3,110	60%	4,147	80%	5,500	
715-9700-425-4460	BUILDING RENTAL	-	56,667	40,000	40,000	100%	40,000	100%	40,000	
715-9700-425-5010	Membership & Dues	4,871	4,497	8,515	7,962	94%	8,515	100%	8,590	
715-9700-425-5040	Education & Training	364	3,946	6,775	2,113	31%	2,817	42%	2,855	
715-9700-425-5050	Bank/Trustee Charges	412	517	750	79	11%	105	14%	1,000	
715-9700-425-5204	Insurance Premiums	64,820	80,424	80,000	109,144	136%	109,144	136%	135,000	
715-9700-425-5401	Advertising & Public Notice	200	1,763	250	-	0%	1,800	720%	2,000	
715-9700-425-5820	Travel Expenses	100	1,128	3,000	903	30%	1,204	40%	3,500	
715-9700-425-6134	General Supplies	1,972	1,532	2,000	3,759	188%	4,000	200%	3,700	

Sunriver Service District  
715 Operating Fund - Admin Req

715-9700-425-6155	COPIER CHGS -NON DEPT	74	-	-	0%	-	0%	5,000		
715-9700-425-6161	Postage/Freight	-	158	500	298	60%	397	79%	1,000	
715-9700-425-6210	ELECTRICITY..	-	10,337	11,705	7,931	68%	10,575	90%	13,000	
715-9700-425-6240	NATURAL GAS..	-	7,317	6,455	5,363	83%	7,151	111%	9,000	
5390	Communications	-	-	-	-	0%	-	0%	12,400	
4320	Building/Grounds Maintenance	-	-	-	-	0%	-	0%	12,150	
4220	Custodial/Janitorial Services	-	-	-	-	0%	-	0%	10,000	
715-9700-425-6320	Meeting Expense/Dept Functions	143	-	-	-	0%	-	0%	-	
715-9700-425-6335	Meeting Expense/District Functions	1,911	1,644	1,000	283	28%	350	35%	1,000	
715-9700-425-6665	Office Equipment (minor)	598	322	2,000	1,348	67%	1,797	90%	500	
<b>MATERIALS &amp; SERVICES TOTAL</b>		<b>186,347</b>	<b>383,554</b>	<b>331,506</b>	<b>302,239</b>	<b>91%</b>	<b>342,254</b>	<b>103%</b>	<b>409,775</b>	<b>-</b>
Annual % Change			106%	-14%					24%	
715-9700-501-9701	CONTINGENCY	-		42,000	-	0%	-	0%	20,000	
<b>MATERIALS &amp; SERVICES + Contingency</b>		<b>186,347</b>	<b>383,554</b>	<b>373,506</b>	<b>302,239</b>		<b>342,254</b>	<b>92%</b>	<b>429,775</b>	
Annual % Change			106%	-3%			-8%		15%	
<b>DEPARTMENT 97 REQUIREMENTS TOTAL</b>		<b>312,091</b>	<b>555,586</b>	<b>605,240</b>	<b>471,017</b>		<b>567,291</b>	<b>94%</b>	<b>685,029</b>	
Annual % Change			78%	9%			-6%		13%	
<b>DEPARTMENT 97 REQUIREMENTS TOTAL-No Contingency</b>		<b>312,091</b>	<b>555,586</b>	<b>563,240</b>	<b>471,017</b>		<b>567,291</b>	<b>101%</b>	<b>665,029</b>	



Sunriver Service District  
716 Capital Reserve Fund - Resources

<b>FUND 716 RESOURCES</b>				<b>FY 24-25</b>					<b>FY 25-26</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Actual YTD</b>		<b>Year End Proj</b>		<b>Requested FY 25-26</b>
					<b>4/2/2025</b>	<b>% of Bud</b>	<b>Amount</b>	<b>% of Bud</b>	
<b>716-0000-301-0000</b>	<b>Beg Net Working Capital</b>	<b>2,429,582</b>	<b>2,556,480</b>	<b>2,832,119</b>	<b>2,852,661</b>	<b>0%</b>	<b>2,852,661</b>	<b>101%</b>	<b>2,916,902</b>
716-0000-361-1100	INTEREST INCOME-RSVE	76,291	136,536	100,000	98,105	98%	100,000	100%	100,000
716-0000-392-1200	PROCEEDS F/A DISPOSITION	0	0	0	0	-	0	-	0
716-0000-331-1200	GRANT REVENUE	5,000	0	0	0	-	0	-	0
<b>REVENUES</b>		<b>81,291</b>	<b>136,536</b>	<b>100,000</b>	<b>98,105</b>	<b>98%</b>	<b>100,000</b>	<b>100%</b>	<b>100,000</b>
716-0000-391-5000	SSD Fund 715	325,000	334,750	345,000	0	0%	345,000	100%	150,000
<b>TRANSFERS IN</b>		<b>325,000</b>	<b>334,750</b>	<b>345,000</b>	<b>0</b>	<b>0%</b>	<b>345,000</b>	<b>100%</b>	<b>150,000</b>
<b>TOTAL RESOURCES</b>		<b>2,835,873</b>	<b>3,027,766</b>	<b>3,277,119</b>	<b>2,950,766</b>	<b>90%</b>	<b>3,297,661</b>	<b>101%</b>	<b>3,166,902</b>
<b>TOTAL REQUIREMENTS</b>		<b>2,708,975</b>	<b>2,731,584</b>	<b>3,212,878</b>	<b>3,011,794</b>	<b>94%</b>	<b>3,233,420</b>	<b>101%</b>	<b>3,123,250</b>
<b>NET CHANGE IN WORKING CAPITAL</b>		<b>126,898</b>	<b>296,182</b>	<b>64,241</b>	<b>(61,028)</b>	<b>-95%</b>	<b>64,241</b>	<b>100%</b>	<b>43,652</b>
<b>ENDING WORKING CAPITAL</b>		<b>2,556,480</b>	<b>2,852,662</b>	<b>2,896,360</b>	<b>2,791,633</b>	<b>96%</b>	<b>2,916,902</b>	<b>101%</b>	<b>2,960,554</b>

Sunriver Service District  
716 Capital Reserve Fund - Requirements

<b>FUND 716 REQUIREMENTS</b>				9						
<b>Account Number</b>	<b>Account Description</b>	<b>Actual</b>	<b>Actual</b>	<b>FY 24-25</b>					<b>FY 25-26</b>	
		<b>FY 22-23</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Actual YTD</b>		<b>Year End Proj</b>		<b>Requested</b>	
				<b>FY 24-25</b>	<b>4/2/2025</b>	<b>% of Bud</b>	<b>Amount</b>	<b>% of Bud</b>	<b>FY 25-26</b>	
716-4000-422-9422	AUTO - FIRE DEPARTMENT	6,445	0	75,586	66,779	88%	75,586	100%	79,794	
716-4000-422-9424	AUTO - POLICE DEPARTMENT	223,912	149,997	99,399	56,106	56%	99,399	100%	-	
716-4000-422-9435	POLICE OPERATING EQPMT	49,036	14,965	0	0		-		9,650	
716-4000-425-9430	FIRE EQUIPMENT	0	10,142	175,415	5,889	3%	175,415	100%	41,904	
<b>CAPITAL OUTLAY</b>		<b>279,393</b>	<b>175,104</b>	<b>350,400</b>	<b>128,774</b>	<b>37%</b>	<b>350,400</b>	<b>100%</b>	<b>131,348</b>	
Reserve for Future Expnd (Beginning Net Working Capital)		2,429,582	2,556,480	2,832,119	2,852,661	101%	2,852,661	101%	2,916,902	
716-4000-501-9701	Contingency			30,359	30,359	100%	30,359	100%	75,000	
<b>TOTAL REQUIREMENTS</b>		<b>2,708,975</b>	<b>2,731,584</b>	<b>3,212,878</b>	<b>3,011,794</b>	<b>94%</b>	<b>3,233,420</b>	<b>101%</b>	<b>3,123,250</b>	

Sunriver Service District  
716 Capital Reserve Fund - Police Capital

<b>CAPITAL OUTLAY</b>		FY 25-26			
<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	Rifle Suppressors		10	\$ 9,650.00
		<b>TOTAL</b>			<b>\$ 9,650.00</b>
<b>EXPLANATION/JUSTIFICATION</b>					
	<b>Item Description</b>	<b>Justification, including any impact on operating budget</b>	<b>PURCHASE DATE</b>		
1					

Sunriver Service District  
716 Capital Reserve Fund - Fire Capital

<b>CAPITAL OUTLAY</b>		FY 25-26				
<b>DEPARTMENT:</b>		FIRE				
#	NEW/REPLACEMENT	DESCRIPTION	EXPECTED LIFE	QTY	AMOUNT	
1	Replacement	Ford F-250		1	\$ 79,794.00	Equipment
2	Replacement	Lucas 3 Chest Compression Systems		2	\$ 35,348.98	\$ 41,903.98
3	Replacement	Supervac PPV Fan			\$ 6,555.00	
						Auto
						\$ 79,794.00
		<b>TOTAL</b>			<b>\$ 121,698</b>	
<b>EXPLANATION/JUSTIFICATION</b>						
	Item Description	Justification, including any impact on operating budget	PURCHASE DATE			
1						
2						
3						

Sunriver Service District  
717 Capital Reserve Fund Budget for Fiscal Year 2025-2026 - Resources

<b>FUND 717 RESOURCES</b>						9			
				<b>FY 24-25</b>					<b>FY 25-26</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>		<b>Year End Proj</b>		<b>Requested</b>
<b>Account Number</b>	<b>Account Description</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>4/2/2025</b>	<b>% of Bud</b>	<b>Amount</b>	<b>% of Bud</b>	<b>FY 25-26</b>
	<b>Tax Rate/\$1000 Assessed Value</b>								<b>\$0.47</b>
	<b>Assessed Value - from 715</b>								<b>1,900,829,889</b>
	<b>Actual/Assumed Collection Rate</b>								<b>97%</b>
<b>717-0000-301-0000-1</b>	<b>Beg Net Working Capital</b>	<b>6,972,769</b>	<b>12,576,691</b>	<b>4,328,248</b>	<b>4,501,334</b>	<b>104%</b>	<b>4,501,334</b>	<b>104%</b>	<b>174,312</b>
							0		
717-0000-311-1200-1	Deschutes County TRT Funds	4,000,000	2,000,000	2,000,000	2,000,000	100%	2,000,000	100%	
717-0000-311-1300-1	Bank Loan	0		0		-	0	-	0
717-0000-311-1400	Levy Proceeds	773,438	807,700	836,329	802,973	96%	825,000	99%	866,588
717-0000-361-1100	Interest Earned	395,474	538,280	150,000	121,916	81%	162,555	108%	100,000
	<b>REVENUES</b>	<b>5,168,911</b>	<b>3,345,980</b>	<b>2,986,329</b>	<b>2,924,889</b>	<b>98%</b>	<b>2,987,555</b>	<b>100%</b>	<b>966,588</b>
717-0000-391-5000	TRANSFERS IN REVENUE	3,000,000	0	0	0	-	0	-	0
	<b>TRANSFERS IN</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>8,168,911</b>	<b>3,345,980</b>	<b>2,986,329</b>	<b>2,924,889</b>	<b>98%</b>	<b>2,987,555</b>	<b>100%</b>	<b>966,588</b>
	<b>TOTAL REQUIREMENTS</b>	<b>2,565,760</b>	<b>11,422,736</b>	<b>7,028,398</b>	<b>5,547,090</b>	<b>79%</b>	<b>7,314,577</b>	<b>104%</b>	<b>1,072,471</b>
	<b>NET CHANGE IN WORKING CAPITAL</b>	<b>5,603,152</b>	<b>(8,076,756)</b>	<b>(4,042,069)</b>	<b>(2,622,201)</b>	<b>65%</b>	<b>(4,327,022)</b>		<b>(105,883)</b>
	<b>ENDING WORKING CAPITAL / CONTINGENCY</b>	<b>12,575,920</b>	<b>4,499,935</b>	<b>286,179</b>	<b>1,879,133</b>	<b>657%</b>	<b>174,312</b>	<b>61%</b>	<b>68,429</b>
	<b>Difference from Audit Report *Mindy reviewing</b>	<b>771</b>	<b>1,402</b>						

Sunriver Service District  
717 Capital Reserve Fund Budget for Fiscal Year 2025-2026 - Requirements

<b>FUND 717 REQUIREMENTS</b>				<b>FY 24-25</b>					<b>FY 25-26</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>		<b>Year End Proj</b>		<b>Requested</b>
		<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>4/2/2025</b>	<b>% of Bud</b>	<b>Amount</b>	<b>% of Bud</b>	<b>FY 25-26</b>
717-4000-422-9110	START-UP EXPENSES	-	-	-	-	-	-	-	-
717-4000-422-9115	SALES & MARKETING	-	-	7,500	8,844	118%	7,500	100%	-
717-4000-422-9120	LAND ACQ & LAND DEVELOPMENT	-	-	-	-	-	-	-	-
717-4000-422-9210	DESIGN/PROFESSIONAL SERVICES	1,061,622	518,887	194,000	143,086	74%	194,000	100%	5,000
717-4000-422-9215	LEGAL & GOVERNMENTAL SERVICES	8,703	885	7,500	-	0%	7,500	100%	-
717-4000-422-9220	PROJECT ADMINISTRATION	-	115,265	114,652	79,982	70%	114,652	100%	14,000
717-4000-422-9225	CONSTRUCTION	-	9,682,580	5,189,357	4,372,321	84%	5,189,357	100%	100,000
717-4000-422-9230	SYSTEMS & EQUIPMENT	-	202,719	681,900	833,813	122%	681,900	100%	-
717-4000-422-9235	PERMITS, TESTING, FEES	-	15,363	15,000	9,534	64%	15,000	100%	18,000
717-4000-422-9240	INSURANCE, FINANCING	1,085,115	94,019	-	7,874	-	-	-	-
717-4000-422-9460	LOAN PAYMENT	-	793,018	818,489	91,636	11%	818,489	100%	832,471
717-4000-422-9435	SOFT COSTS	263,643	-	-	-	-	-	-	3,000
<b>CAPITAL OUTLAY</b>		<b>2,419,084</b>	<b>11,422,736</b>	<b>7,028,398</b>	<b>5,547,090</b>	<b>79%</b>	<b>7,028,398</b>	<b>100%</b>	<b>972,471</b>
717-4000-501-9701	CONTINGENCY	146,676	0	286,179	-	0%	286,179	100%	100,000
<b>TOTAL REQUIREMENTS</b>		<b>2,565,760</b>	<b>11,422,736</b>	<b>7,314,577</b>	<b>5,547,090</b>	<b>76%</b>	<b>7,314,577</b>	<b>100%</b>	<b>1,072,471</b>