Sunriver
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**MEMORANDUM**

**TO:** SSD Board of Directors
**FROM:** Administrator Holliday
**DATE:** November 19, 2026
**SUBJECT:** October 2026 Unaudited Financial Report

I wanted to provide a summary of the October 2026 unaudited financial statements for review in my absence, highlighting notable revenue activity, expenditures, and budget variances. Please feel free to direct any department-specific questions to the respective Chiefs or Executive Assistant Steinbrecher, who can provide additional information or clarification as needed.

**Revenue**
The majority of the District's revenue comes from property tax distributions, which are expected to begin appearing in the November financial statements. Other notable revenue items include:

- *Conflagration Reimbursements:* The District received $41,692 in October, representing 49.05% of the $85,000 annual budget. The attached conflagration breakdown identifies a total of $151,857.49 in anticipated reimbursements, significantly exceeding the amount originally budgeted.
- *Ambulance Charges:* Year-to-date gross revenue totals $217,345, representing 54.34% of the $400,000 annual budget. Revenue is trending well above budget expectations at this point in the fiscal year.
- *Court Fines and Fees:* Year-to-date revenue totals $12,831, representing 51.33% of the $25,000 annual budget, also exceeding expectations for this point in the fiscal year.
- *Interest Income:* 715 Operating Fund interest income totals $40,955, or 32.76% of the annual budget, and is tracking closely with budget projections. 716 Reserve Fund interest income totals $43,055, or 43.06% of the annual budget, exceeding expectations. Public Safety Building Fund interest income totals $4,588, or 9.18% of the annual budget, and is tracking below projections.

**Expenses**
**Police Department**

- *Salaries/Benefits:* Year-to-date salary expenditures are slightly below budget and benefits are right on budget.
- *Materials and Services:* Total expenditures are $119,183, or 41.82% of the annual budget, exceeding the year-to-date budget.

**Fire Department**

- *Salaries/Benefits:* Year-to-date salary and benefits expenditures are slightly above budget
- *Overtime:* Year-to-date overtime expenditures total $184,237, representing 67% of the $275,000 annual budget. The final page of the financial statements includes a breakdown of overtime expenditures, identifying $52,564 attributable to conflagration responses that will be reimbursed. Excluding conflagration-related overtime, regular staffing overtime totals $131,673, representing 47.88% of the annual budget, which is above the year-to-date budget.
- *Materials and Services:* Total expenditures are $73,764, or 18.97% of the annual budget, remaining well below the year-to-date budget.

**Bike Patrol**

- There were no changes or notable financial activity in this department during October.

**Administration**

- *Salaries/Benefits:* Year-to-date expenditures total $93,430, representing 29.53% of the annual budget. Expenditures remain below budget.
- *Insurance Premiums:* October reflects a credit of $6,428, as a result of a credit issued following the annual SAIF insurance audit.
- *Materials and Services:* Year-to-date expenditures total $89,640, representing 9.32% of the annual budget. Expenditures remain well below budget.
- *Transfer to Reserve Fund:* The budget includes an annual transfer of $500,000 to the Reserve Fund. No transfer has been recorded through October.

**Capital Fund (Fund 716)**

- *Vehicle Purchases:* Invoices for the Fire and Police Department vehicles have not yet been received.
- *Police Equipment:* The LRAD has been received and paid for.
- *Fire Equipment:* The LIFEPAK devices have been received and paid for.

**Public Safety Building Fund (Fund 717)**

- *Construction:* The drywell project has been postponed until spring 2027. As a result, minimal financial activity is anticipated in this fund until the project resumes.
- *Loan Payment:* The District makes two loan payments annually, in December and June. The December payment was included as part of the Board's consent agenda.