

A public meeting of the [Four Rivers Vector Control District](#) will be held on **May 20, 2026 at 6:00pm** at 56478 Solar Drive, Bend, Oregon 97707. The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2026** as approved by the [Four Rivers Vector Control District Budget Committee](#). A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 56478 Solar Drive, Bend, Oregon 97707, between the hours of **8:00 a.m. and 4:30 p.m.** or online at www.fourriversvectorcontroldistrict.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: [Edward S. Horvath, Director](#) Telephone: (541) 880-4791 Email: admin@fourriversmosquito.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	\$276,306	\$258,000	\$284,999
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$0	\$0	\$0
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$0	\$0	\$0
Revenue from Bonds and Other Debt	\$0	\$0	\$0
Interfund Transfers / Internal Service Reimbursements	\$0	\$0	\$0
All Other Resources Except Current Year Property Taxes	\$56,236	\$94,542	\$150,355
Current Year Property Taxes Estimated to be Received	\$387,102	\$384,930	\$409,083
Total Resources	\$719,644	\$737,472	\$844,437

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$260,711	\$386,700	\$206,019
Materials & Services	\$142,501	\$225,772	\$305,418
Capital Outlay	\$0	\$120,000	\$71,000
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$130,000
Contingencies	\$0	\$0	\$0
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$316,432	\$5,000	\$132,000
Total Requirements	\$719,644	\$737,472	\$844,437

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Vector Control Operations	\$719,644	\$737,472	\$714,402
FTE	3.0	3.0	2.25
Sunriver HOA			\$130,035
FTE			0.25
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	\$719,644	\$737,472	\$844,437
Total FTE	3.00	3.00	2.50

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The District's budget has historically been prepared on a biennial basis, providing a two-year financial planning framework to support operational continuity and long-term program management. Beginning in FY2024-2025, the District changed from a bi-annual to an annual budget process and continues Annual budgeting.

Beginning the FY2026-2027 Budget, the District has implemented a refined fund structure to more accurately reflect its operational activities. Separate funds are maintained for core vector control operations and for contracted services provided to the Sunriver Owners Association (SROA). The SROA fund is used exclusively to account for revenues and expenditures associated with these contracted services, thereby enhancing financial transparency and accountability.

The budget is also organized in accordance with the Uniform Accounting System. Expenditures are classified into standard account categories, including personal services, materials and services, capital outlay, and contingencies. This classification framework ensures consistency in financial reporting, supports compliance with state requirements, and facilitates comparative analysis across fiscal periods.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
Permanent Rate Levy (rate limit 0.2895 per \$1,000)	\$0.2895 / 1,000	\$0.2895 / 1,000	\$0.2895 / 1,000
Local Option Levy	N/A	N/A	N/A
Levy For General Obligation Bonds	N/A	N/A	N/A

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total	\$0	\$0

**FORM
LB-20**

RESOURCES
General Fund
(Fund)

Four Rivers Vector Control District
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-27			
Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Years 2022-24	First Preceding Year 2024-25						
1			1 Available cash on hand* (cash basis) or	\$ 284,999	\$ 284,999	284,999	1
2	\$ 255,291	\$ 276,306	2 Net working capital (accrual basis)				2
3	\$ 3,361	\$ 2,810	3 Previously levied taxes estimated to be received	\$ 3,000	\$ 3,010	3,010	3
4	\$ 16,422	\$ 13,661	4 Interest	\$ 13,000	\$ 13,000	13,000	4
5	\$ -		5 Transferred IN, from other funds				5
6			6 OTHER RESOURCES				6
7	\$ 140,415	\$ 40,021	7 Sunriver Homeowners Association	\$ 86,890	\$ -		7
8	\$ 5,239	\$ 31	8 Uncategorized	\$ -	\$ -		8
9		\$ 7	9 Land Sales	\$ 10	\$ 10	10	9
10		\$ 7	10 Local Option Levy-Past	\$ 10	\$ -		10
11		\$ 251	11 Other Tax Distribution	\$ 300	\$ 300	300	11
12		\$ (553)	12 PTNL	\$ -	\$ -		12
13			13 Vehicle/Equipment Sales	\$ 2,000	\$ 2,000	2,000	13
14			14 Rental Income	\$ -	\$ 2,000	2,000	14
15			15				15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	\$ 420,728	\$ 332,542	# Total resources, except taxes to be levied (from above)	\$ 390,209	\$ 305,319	\$305,319	29
30		\$ 384,930	30 Taxes estimated to be received	\$ 409,083	\$ 409,083	\$409,083	30
31	\$ 523,375	\$ 387,102	31 Taxes collected in year levied				31
32	\$ 944,103	\$ 719,644	32 TOTAL RESOURCES	\$ 799,292	\$ 714,402	\$714,402	32

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Four Rivers Vector Control District

(name of fund)

(name of Municipal Corporation)

1	Historical Data			10	REQUIREMENTS FOR: <u>District Vector Control Operations</u>	Budget For Next Year <u>2026-27</u>			1	
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Committee	Budget		Adopted By Governing Body
	Second Preceding Years <u>2022-24</u>	First Preceding Year <u>2024-25</u>	This Year <u>2025-26</u>							
2				12	PERSONNEL SERVICES				2	
3				20	Regular Salaries and Wages (in-house and outsourced)	\$ 132,000	\$ 148,591	\$ 148,591	3	
4				22	Personal Services Benefits (in-house and outsourced)	\$ 19,080	\$ 21,569	\$ 21,569	4	
5				21	- Benefits	\$ -	\$ -	\$ -	5	
6				24	- Taxes	\$ 16,200	\$ 18,689	\$ 18,689	6	
7				26	- SAIF	\$ 1,200	\$ 1,200	\$ 1,200	7	
7				26	- Payroll Services	\$ 1,680	\$ 1,680	\$ 1,680	7	
7	\$ 479,856	\$ 260,407	\$ 386,700	10	Prior to FY 2026-27 (Total Personal Services)	\$ -	\$ -	\$ -	7	
8	\$ 479,856	\$ 260,407	\$ 386,700	10	TOTAL PERSONNEL SERVICES	\$ 170,160	\$ 170,160	\$ 170,160	8	
9	6.00	3.00	3.00		Total Full-Time Equivalent (FTE)	2.5	2.5	\$3	9	
10					MATERIALS AND SERVICES				10	
11				30	Operating Expenses	\$ 69,140	\$ 69,140	\$ 69,140	11	
12				40	Travel and Per Diem	\$ 3,000	\$ 3,000	\$ 3,000	12	
13				41	Communication Services	\$ 4,260	\$ 4,260	\$ 4,260	13	
14				42	Freight and Postage	\$ 2,700	\$ 2,700	\$ 2,700	14	
15				43	Utilities	\$ 3,820	\$ 3,820	\$ 3,820	15	
16				44	Rent, leases and Property Tax paid	\$ 1,500	\$ 1,500	\$ 1,500	16	
17				45	Insurance	\$ 15,382	\$ 15,382	\$ 15,382	17	
18				46	Repair and Maintenance Services	\$ 12,000	\$ 12,000	\$ 12,000	18	
19				47	Printing and Binding	\$ 3,000	\$ 3,000	\$ 3,000	19	
20				48	Promotional Activities	\$ 2,500	\$ 2,500	\$ 2,500	20	
21				49	Other Current Charges and Obligations	\$ 15,230	\$ 15,230	\$ 15,230	21	
22				50	Supplies/Materials	\$ 73,785	\$ 73,785	\$ 73,785	22	
23				54	Books, Publications, Subscriptions, Dues & Memberships	\$ 2,425	\$ 2,425	\$ 2,425	23	
24				55	Training	\$ 2,500	\$ 2,500	\$ 2,500	24	
25	\$ 209,223	\$ 129,354	\$ 225,772		Prior to FY 2026-27 (Total Materials and Services)	\$ -	\$ -	\$ -	25	
26	\$ 209,223	\$ 129,354	\$ 225,772		TOTAL MATERIALS AND SERVICES	\$ 211,242	\$ 211,242	\$ 211,242	26	
27				60	CAPITAL OUTLAY				27	
28					Office/Facility Improvements	\$ 10,000	\$ 10,000	\$ 10,000	28	
29					Vehicle(s) Replacement (Replace one Vehicle)	\$ 45,000	\$ 45,000	\$ 45,000	29	
30					Equipment Replacement	\$ 6,000	\$ 6,000	\$ 6,000	30	
31				89	General Operating Contingency	\$ 10,000	\$ 10,000	\$ 10,000	31	
32	\$ 91,138	\$ -	\$ 120,000		Prior to FY 2026-27 (Total Capital Outlay)	\$ -	\$ -	\$ -	32	
33	\$ 91,138	\$ -	\$ 120,000	60	TOTAL CAPITAL OUTLAY	\$ 61,000	\$ 71,000	\$ 71,000	33	
34					Transfer to Reserve Fund (LB-11)	\$ 130,000	\$ 130,000	\$ 130,000	34	
35			\$ 5,000		Unappropriated Ending Fund Balance	\$ 140,000	\$ 132,000	\$ 132,000	35	
36	\$ 780,217	\$ 389,761	\$ 737,472		ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 712,402	\$ 714,402	\$ 714,402	36	

**FORM
LB-10**

RESOURCES AND REQUIREMENTS
Sunriver Owners Association (SROA) Vector Control Services

Four Rivers Vector Control District

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027						
Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022-24	First Preceding Year 2024-25									
1			1	RESOURCES			1			
2			2	Cash on hand				2		
3			3	Interest				3		
5			4	Contracted Services	\$ 86,890	\$ 86,890	\$ 86,890	5		
6			5	Additional Services		\$ 43,145	\$ 43,145	6		
7			6	Previously levied taxes estimated to be received				7		
8			7	Total Resources, except taxes to be levied	\$ 86,890	\$ 130,035	\$ 130,035	8		
9			8	Taxes estimated to be received	\$ -	\$ -	\$ -	9		
10			9	Taxes collected in year levied				10		
11	\$0	\$0	10	TOTAL RESOURCES	\$ 86,890	\$ 130,035	\$ 130,035	11		
12				REQUIREMENTS **				12		
13				Program and Activity	Object Classification	Detail		13		
14	FY 2026-2027 is the first year FRVCD is using this LB-11. to separate proposed "SROA Operational Revenue and Expenditures" from "District Tax Revenue and Expenditures." This is to clarify and segregate the Contracted Services for Sunriver OA from the revenue and expenses of the District Operations.		14	SROA-Vector Control	PERSONNEL SERVICES	Regular Salaries and Wages	\$ 20,643	\$ 30,965	\$ 30,965	14
15			15	SROA-Vector Control	PERSONNEL SERVICES	Personal Services Benefits	\$ 3,346	\$ 4,894	\$ 4,894	15
19			30	SROA-Vector Control	MATERIALS & SERVICES	Operating Expenses	\$ 23,500	\$ 35,250	\$ 35,250	19
20			40	SROA-Vector Control	MATERIALS & SERVICES	Travel and Per Diem	\$ -	\$ -	\$ -	20
21			41	SROA-Vector Control	MATERIALS & SERVICES	Communication Services	\$ -	\$ -	\$ -	21
22			42	SROA-Vector Control	MATERIALS & SERVICES	Freight and Postage	\$ 100	\$ 150	\$ 150	22
23			43	SROA-Vector Control	MATERIALS & SERVICES	Utilities	\$ -	\$ -	\$ -	23
29			44	SROA-Vector Control	MATERIALS & SERVICES	Rent, leases and Property Tax paid	\$ -	\$ -	\$ -	29
30			45	SROA-Vector Control	MATERIALS & SERVICES	Insurance	\$ 5,950	\$ 8,925	\$ 8,925	30
24			46	SROA-Vector Control	MATERIALS & SERVICES	Repair and Maintenance Services	\$ -	\$ -	\$ -	24
25		47	SROA-Vector Control	MATERIALS & SERVICES	Printing and Binding	\$ 350	\$ 525	\$ 525	25	
26		48	SROA-Vector Control	MATERIALS & SERVICES	Promotional Activities	\$ 300	\$ 450	\$ 450	26	
27		49	SROA-Vector Control	MATERIALS & SERVICES	Other Current Charges and Obligations	\$ 350	\$ 350	\$ 350	27	
28		50	SROA-Vector Control	MATERIALS & SERVICES	Supplies/Materials	\$ 32,351	\$ 48,526	\$ 48,526	28	
31		54	SROA-Vector Control	MATERIALS & SERVICES	Books, Pubs, Subscriptions, Dues & Memberships	\$ -	\$ -	\$ -	31	
32		55	SROA-Vector Control	MATERIALS & SERVICES	Training	\$ -	\$ -	\$ -	32	
37									37	
38				Ending balance (prior years)						38
39				UNAPPROPRIATED ENDING FUND BALANCE						39
40	\$0	\$0		TOTAL REQUIREMENTS	\$ 86,890	\$ 130,035	\$ 130,035	40		

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: [FY 2031-2032](#)

This fund is authorized and established by resolution number

[2026-05-001](#) on May 20, 2026 for the following specified purpose:

[Vehicle and Equipment Reserve Fund](#)
(Fund)

[Four Rivers Vector Control District](#)
(Name of Municipal Corporation)

[Vehicle, Equipment replacement and Capital Improvement](#)

Historical Data			Adopted Budget Year 2025-26	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27								
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body							
Second Preceding Year 2022-24	First Preceding Year 2024-25												
1			1	RESOURCES					1				
2			2	Cash on hand * (cash basis), or					2				
3			3	Working Capital (accrual basis)					3				
4			4	Previously levied taxes estimated to be received					4				
5			5	Interest					5				
6			6	Transferred IN, from other funds					\$ 130,000	\$ 130,000	\$ 130,000	6	
7			7									7	
8			8									8	
9			9									9	
10			10	Total Resources, except taxes to be levied					\$ 130,000	\$ 130,000	\$ 130,000	10	
11			11								\$ 0	11	
12	\$ 0	\$ 0	12	Taxes collected in year levied									12
13	\$ 0	\$ 0	13	TOTAL RESOURCES					\$ 130,000	\$ 130,000	\$ 130,000	13	
14			14	REQUIREMENTS **								14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail						15	
16	\$ 0	\$ 0	16		RFE	Future Vehicle and Equipment Replacement and Facility upgrades	\$ 130,000	\$ 130,000	\$ 130,000			16	
17			17									17	
18			18									18	
19			19									19	
24			24									24	
25			25									25	
26			26									26	
27			27									27	
28			28									28	
29	\$ 0	\$ 0	29	Ending balance (prior years)									29
30			30	UNAPPROPRIATED ENDING FUND BALANCE					\$ -	\$ -	\$ -		30
31	\$ 0	\$ 0	31	TOTAL REQUIREMENTS					\$ 130,000	\$ 130,000	\$ 130,000		31

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50 2026-2027

To assessor of Deschutes County

Check here if this is an amended form.

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Four Rivers Vector Control District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Deschutes County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

56478 Solar Drive

Bend

OR

97707

20 May 2026

Mailing Address of District

City

State

ZIP code

Date

Edward S. Horvath

Director

(541) 880-4791

admin@fourriversmosquito.org

Contact Person

Title

Daytime Telephone

Contact Person E-Mail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.2895	
2.	Local option operating tax	2	0	
3.	Local option capital project tax	3	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4.	City of Portland Levy for pension and disability obligations	4	0	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	0.2895
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

local option taxes on this schedule. If there are more than two taxes,

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.