

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](http://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](mailto:admin@fourriversmosquito.org)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	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
<b>Total Resources</b>	<b>\$719,644</b>	<b>\$737,472</b>	<b>\$844,437</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
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
<b>Total Requirements</b>	<b>\$719,644</b>	<b>\$737,472</b>	<b>\$844,437</b>

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

**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 budgetting.

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.

<b>PROPERTY TAX LEVIES</b>			
	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

<b>STATEMENT OF INDEBTEDNESS</b>		
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		
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

**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		1
2	\$ 255,291	\$ 276,306	\$ 258,000	2 Net working capital (accrual basis)				2
3	\$ 3,361	\$ 2,810	\$ 5,000	3 Previously levied taxes estimated to be received	\$ 3,000	\$ 3,010		3
4	\$ 16,422	\$ 13,661	\$ 9,500	4 Interest	\$ 13,000	\$ 13,000		4
5	\$ -			5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7	\$ 140,415	\$ 40,021	\$ 80,042	7 Sunriver Homeowners Association	\$ 86,890	\$ -		7
8	\$ 5,239	\$ 31	\$ -	8 Uncategorized	\$ -	\$ -		8
9		\$ 7		9 Land Sales	\$ 10	\$ 10		9
10		\$ 7		10 Local Option Levy-Past	\$ 10	\$ -		10
11		\$ 251		11 Other Tax Distribution	\$ 300	\$ 300		11
12		\$ (553)		12 PTNL	\$ -	\$ -		12
13				13 Vehicle/Equipment Sales	\$ 2,000	\$ 2,000		13
14				14 Rental Income	\$ -	\$ 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	\$ 352,542	# Total resources, except taxes to be levied (from above)	\$ 390,209	\$ 305,319	\$0	29
30			\$ 384,930	30 Taxes estimated to be received	\$ 409,083	\$ 409,083		30
31	\$ 523,375	\$ 387,102		31 Taxes collected in year levied				31
32	\$ 944,103	\$ 719,644	\$ 737,472	32 <b>TOTAL RESOURCES</b>	\$ 799,292	\$ 714,402	\$0	32

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

**General Fund**

(name of fund)

**Four Rivers Vector Control District**

(name of Municipal Corporation)

1	Historical Data			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>						
10				<b>PERSONNEL SERVICES</b>				10	
12				Regular Salaries and Wages (in-house and outsourced)	\$ 132,000	\$ 148,591		12	
20				Personal Services Benefits (in-house and outsourced)	\$ 19,080	\$ 21,569		20	
22				- Benefits	\$ -	\$ -		22	
21				- Taxes	\$ 16,200	\$ 18,689		21	
24				- SAIF	\$ 1,200	\$ 1,200		24	
26				- Payroll Services	\$ 1,680	\$ 1,680		26	
7	\$ 479,856	\$ 260,407	\$ 386,700	Prior to FY 2026-27 (Personal Services)	\$ -	\$ -		7	
8	\$ 479,856	\$ 260,407	\$ 386,700	<b>TOTAL PERSONNEL SERVICES</b>	\$ 170,160	\$ 170,160	\$ -	8	
9	6.00	3.00	3.00	<b>Total Full-Time Equivalent (FTE)</b>	2.5	2.5		9	
10				<b>MATERIALS AND SERVICES</b>				10	
30				Operating Expenses	\$ 69,140	\$ 69,140		30	
40				Travel and Per Diem	\$ 3,000	\$ 3,000		40	
41				Communication Services	\$ 4,260	\$ 4,260		41	
42				Freight and Postage	\$ 2,700	\$ 2,700		42	
43				Utilites	\$ 3,820	\$ 3,820		43	
44				Rent, leases and Property Tax paid	\$ 1,500	\$ 1,500		44	
45				Insurance	\$ 15,382	\$ 15,382		45	
46				Repair and Maintenance Services	\$ 12,000	\$ 12,000		46	
47				Printing and Binding	\$ 3,000	\$ 3,000		47	
48				Promotional Activities	\$ 2,500	\$ 2,500		48	
49				Other Current Charges and Obligations	\$ 15,230	\$ 15,230		49	
50				Supplies/Materials	\$ 73,785	\$ 73,785		50	
54				Books, Publications, Subscriptions, Dues & Memberships	\$ 2,425	\$ 2,425		54	
55				Training	\$ 2,500	\$ 2,500		55	
25	\$ 209,223	\$ 129,354	\$ 225,772	Prior to FY 2026-27 (Materials and Services)	\$ -	\$ -		25	
26	\$ 209,223	\$ 129,354	\$ 225,772	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 211,242	\$ 211,242	\$ -	26	
60				<b>CAPITAL OUTLAY</b>				60	
28				Office/Facility Improvements	\$ 10,000	\$ 10,000		28	
29				Vehicle(s) Replacement (Replace one Vehicle)	\$ 45,000	\$ 45,000		29	
30				Equipment Replacement	\$ 6,000	\$ 6,000		30	
89				General Operating Contingency	\$ 10,000	\$ 10,000		89	
32	\$ 91,138	\$ -	\$ 120,000	Prior to FY 2026-27 (Capital Outlay)	\$ -	\$ -		32	
33	\$ 91,138	\$ -	\$ 120,000	<b>TOTAL CAPITAL OUTLAY</b>	\$ 61,000	\$ 71,000	\$ -	33	
34				Transfer to Reserve Fund (LB-11)	\$ 130,000	\$ 130,000		34	
35			\$ 5,000	Unappropriated Ending Fund Balance	\$ 140,000	\$ 132,000	\$ -	35	
36	\$ 780,217	\$ 389,761	\$ 737,472	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	\$ 712,402	\$ 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 <b>2026-2027</b>					
Actual		Adopted Budget This Year Year <b>2025-26</b>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year <b>2022-24</b>	First Preceding Year <b>2024-25</b>								
1			1	<b>RESOURCES</b>			1		
2			2	Cash on hand				2	
3			3	Interest				3	
5			4	Contracted Services	\$ 86,890	\$ 86,890		5	
6			5	Additional Services		\$ 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	\$ -	8	
9			8	Taxes estimated to be received	\$ -	\$ -	\$ -	9	
10			9	Taxes collected in year levied				10	
11	\$0	\$0	10	<b>TOTAL RESOURCES</b>	\$ 86,890	\$ 130,035	\$ -	11	
12				<b>REQUIREMENTS **</b>				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 the revenue and expenses of the District Operations from the Contracted Services for Sunriver OA.		14	SROA-Vector Control	PERSONNEL SERVICES	Regular Salaries and Wages	\$ 20,643	\$ 30,965	14
15			15	SROA-Vector Control	PERSONNEL SERVICES	Personal Services Benefits	\$ 3,346	\$ 4,894	15
19			30	SROA-Vector Control	MATERIALS & SERVICES	Operating Expenses	\$ 23,500	\$ 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	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	30
24				46	SROA-Vector Control	MATERIALS & SERVICES	Repair and Maintenance Services	\$ -	\$ -
25			47	SROA-Vector Control	MATERIALS & SERVICES	Printing and Binding	\$ 350	\$ 525	25
26			48	SROA-Vector Control	MATERIALS & SERVICES	Promotional Activities	\$ 300	\$ 450	26
27			49	SROA-Vector Control	MATERIALS & SERVICES	Other Current Charges and Obligations	\$ 350	\$ 350	27
28			50	SROA-Vector Control	MATERIALS & SERVICES	Supplies/Materials	\$ 32,351	\$ 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				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					39
40	\$0	\$0		<b>TOTAL REQUIREMENTS</b>	\$ 86,890	\$ 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			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27						
Actual		Adopted Budget 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	<b>RESOURCES</b>			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		6		
7			7					7		
8			8					8		
9			9					9		
10			10	Total Resources, except taxes to be levied	\$ 130,000	\$ 130,000	\$ -	10		
11		\$0	11	Taxes estimated to be received	\$ -	\$ -		11		
12	\$0	\$0	12	Taxes collected in year levied				12		
13	\$0	\$0	13	<b>TOTAL RESOURCES</b>	\$ 130,000	\$ 130,000	\$ -	13		
14			14	<b>REQUIREMENTS **</b>				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	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		\$0	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ -	\$ -	\$ -	30
31	\$0	\$0	31	<b>TOTAL REQUIREMENTS</b>			\$ 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	
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0	
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.	0	<b>Excluded from Measure 5 Limits</b>  Dollar Amount of Bond Levy
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> 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 <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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.



**FOUR RIVERS VECTOR CONTROL DISTRICT  
RESOLUTION**

**RESOLUTION No. 2026-05--001**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the [Four Rivers Vector Control District](#) hereby adopts the budget for fiscal year [2026-2027](#) in the total amount of [\\$844,437\\*](#) This budget is now on file at [56478 Solar Drive, Bend, Oregon 97707](#)

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

**General Fund**

District Vector Control Services	714,402
Sunriver Owners Assn Services	130,035

Total APPROPRIATIONS, All Funds . . . .	<b>\$844,437</b>
Total Unappropriated and Reserve Amounts, All Funds . . . .	
<b>TOTAL ADOPTED BUDGET . . . .</b>	<b>\$844,437 *</b>

(\*amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year [2026-2027](#):

- (1) At the rate of [\\$ 0.2895](#) per \$1000 of assessed value for permanent rate tax.

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax.....\$ 0.2895/\$1,000

**RESOLUTION CREATING A RESERVE FUND**

WHEREAS, the Four Rivers Vector Control District has determined that funds will be needed for the acquisition of vehicles, equipment and office improvements.

NOW THEREFORE, BE IT RESOLVED that a Reserve Fund be established and that funds from the General Fund may be transferred into said fund.

The above resolution statements were approved and declared adopted on May 20, 2026

X \_\_\_\_\_  
Signature