



FOUR RIVERS VECTOR CONTROL DISTRICT

56478 SOLAR DRIVE, BEND, OR 97707

WWW.FOURRIVERSVECTORCONTROLDISTRICT.COM

Budget Message – Fiscal Year 2026–2027

Prepared for the Budget Committee, Board of Trustees, and the Public
(Compliant with ORS 294.403)

Pursuant to ORS 294.403, this budget message is prepared under the direction of the District’s Manager and delivered to the Budget Committee in accordance with ORS 294.426. This message explains the FY 2026–2027 Proposed Budget, outlines the District’s financial policies for the ensuing fiscal year, identifies significant changes from the prior year, and documents improvements in fiscal structure, accountability, operational efficiency, and public service delivery.

1. Explanation of the Budget Document (ORS 294.403(1))

The FY 2026–2027 Proposed Budget has been prepared using Oregon Department of Revenue prescribed forms, including:

- **LB-20** – Resources
- **LB-30** – Requirements by Major Category
- **LB-31** – Detailed Line-Item Requirements (voluntarily included)
- **LB-11** – Reserve Fund Schedules
- Separate LB-30 and LB-31 documents for the **General Operation** and **SROA Operations**

Historically, prior budgets were consolidated from incomplete or unclear records and contained vague or overly broad expenditure categories. The FY 2026–2027 budget corrects those structural deficiencies and reorganizes appropriations into clearly defined operational components.

The budget reflects realistic revenue projections and aligns precisely with anticipated operational needs and anticipated revenue.

2. Proposed Financial Policies for FY 2026–2027 (ORS 294.403(2))

The District’s financial policies for the ensuing fiscal year include:

- Maintaining a structurally balanced budget
- Matching expenditures directly to projected revenues
- Avoiding overestimation of appropriations
- Establishing and funding long-term reserves

- Maintaining sufficient working capital
- Enhancing transparency beyond statutory minimum requirements
- Implementing structured capital planning
- Strengthening independent financial oversight
- Increasing operational efficiency through modernization
- Placing customer service and public health responsiveness at the forefront of operations
- Create and maintain a line item budget utilizing a Unified Accounting System.

The District is committed not only to fiscal responsibility, but also to service excellence and public engagement.

3. Important Features of the Budget Document (ORS 294.403(3))

A. Balanced Budget Structure

The FY 2026–2027 budget aligns expenditures directly with projected revenues. Excess funds are transferred into structured reserve accounts rather than absorbed into inflated operational categories.

B. Unappropriated Ending Fund Balance and Operational Continuity

The unappropriated ending fund balance has been increased from **\$5,000 in the prior adopted budget** to **\$140,000** in FY 2026–2027.

The District’s fiscal year begins on **July 1st**, while the majority of property tax revenue is not received until **late fall, typically November**.

The ending fund balance therefore represents the working capital required to operate between July and into November.

This period includes peak mosquito season and critical operational costs such as:

- Personnel wages and benefits
- Seasonal field staff
- Vector surveillance
- Pesticide and larvicide procurement
- Aerial applications
- Fuel and vehicle maintenance
- Insurance and regulatory compliance

The prior \$5,000 balance was not operationally sufficient and created fiscal risk. The revised \$140,000 ensures operational continuity and stable cash flow.

C. Establishment of Capital and Equipment Reserve Using LB-11

The District has established a **\$130,000 Capital and Equipment Reserve Fund** using **Form LB-11**.

This reserve is designated for future:

- Vehicle replacement
- Field equipment modernization
- Facility and capital improvements

This represents a shift from reactive equipment replacement to structured long-term planning.

D. Separation of General Fund into General Operations and SROA Operations

Revenue requirements are separated into:

1. General Operation Program
2. SROA (Sunriver) Program

If SROA services cease:

- The associated revenue line in LB-20 is removed
 - The SROA LB-30 is disregarded
 - The General Fund remains unaffected
-

E. Detailed LB-31 Sheets for Each LB-30

Although not required, the District has prepared **LB-31 detailed sheets** for each LB-30 document to provide:

- Line-item transparency
- Uniform Accounting System is now used in conjunction with budgeting to standardize accounting practices.
- Clear operational cost identification
- Separation of contract-specific expenses
- Accountability beyond statutory minimums

This corrects historical vagueness and reflects best practices.

F. Personnel Services Restructuring and Operational Efficiency

In prior fiscal years, Personnel Services represented approximately **80.6% of total revenue**, limiting flexibility and reserve development.

In FY 2026–2027, Personnel Services have been reduced to **less than 40% of total revenue**.

This restructuring was achieved while:

- Increasing operational production
- Modernizing larval control methods
- Enhancing customer service access

Elimination of Full-Time District Manager

The District has eliminated the full-time on-site Manager position and transitioned to a contracted management model. While the contracted manager is not physically present 40 hours per week, this arrangement provides decades of professional experience and strategic oversight, reducing the need for full-time on-site management while maintaining operational effectiveness and fiscal efficiency.

Elimination of Full-Time Office Manager

The full-time Office Manager position has been eliminated. Administrative functions are being streamlined and supported through improved systems and contracted services.

Drone-Based Larval Control Modernization

The District is outsourcing larval control operations using drone technology, allowing:

- Greater acreage coverage
- Increased treatment precision
- Access to remote habitats
- Reduced labor intensity
- Improved efficiency
- Exponentially more production per dollar than current outsourced helicopter options

This modernization increases productivity while lowering long-term personnel overhead.

G. Customer-First Service Model

The FY 2026–2027 budget reflects a deliberate shift toward placing the customer experience and public health responsiveness first.

Phasing Back in Personalized Spraying

The District is phasing back in more personalized mosquito spraying services in response to resident concerns and service requests. While maintaining data-driven integrated pest management principles, the District recognizes the importance of individualized response when warranted.

24/7 Professional Answering Service

A 24-hour answering service has been budgeted to:

- Receive and log service requests

- Ensure no call goes unanswered
- Improve responsiveness during peak mosquito season

Text-Enabled Service Line

A text-enabled service line is being implemented to modernize communication and increase accessibility for residents.

H. Public Education and Outreach Expansion

The District is creating a public education and outreach program to:

- Increase community awareness of mosquito prevention
- Promote source reduction practices
- Provide science-based information on vector-borne diseases
- Engage residents proactively

Public education reduces mosquito habitat, improves community cooperation, and enhances overall vector control effectiveness.

I. Investment in ADA-Compliant Website Modernization

The District is investing in improvements to its website to ensure greater compliance with **Americans with Disabilities Act (ADA)** accessibility standards.

This includes:

- Improved navigability
- Accessible content formatting
- Mobile responsiveness
- Clear service request submission options
- Better communication between staff and the Board and the community and staff/Board

An ADA-compliant website ensures equitable public access and improves transparency and communication.

J. Independent Financial Oversight – Third-Party Bookkeeper/Accountant

The District has budgeted for and will retain a **third-party bookkeeper/accountant** to:

- Maintain accurate financial records
- Reconcile accounts
- Strengthen internal controls

- Provide independent oversight
- Support compliance with Local Budget Law

This enhances accountability and public confidence.

4. Reasons for Salient Changes (ORS 294.403(4))

Key changes include:

- Increase in ending fund balance for July–November operations
 - Creation of \$130,000 reserve via LB-11
 - Reduction of Personnel Services from 80.6% to <40%
 - Elimination of full-time District Manager
 - Elimination of full-time Office Manager
 - Drone-based larval control outsourcing
 - Implementation of 24/7 answering service
 - Addition of textable service line
 - Expansion of public education and outreach
 - Investment in ADA-compliant website modernization
 - Retention of third-party financial oversight
-

5. Major Changes in Financial Policy (ORS 294.403(5))

The District has shifted:

- From personnel-heavy cost structure to technology-supported efficiency
 - From reactive spending to structured reserve planning
 - From minimal oversight to independent financial accountability
 - From limited customer access to 24/7 multi-channel communication
 - From minimal outreach to proactive public education
 - From minimal digital accessibility to ADA-compliant public access
-

6. Basis of Accounting (ORS 294.403(6))

There is no change in the District’s statutory basis of accounting for FY 2026–2027.

However, improvements in structure, oversight, modernization, and customer-focused service represent

substantial operational advancement. Dedicated bookkeeper and timely annual audits.

Conclusion

The FY 2026–2027 Proposed Budget represents a comprehensive modernization of the District’s fiscal, operational, and public service structure.

With guidance from the Oregon Department of Revenue and review of historical deficiencies , this budget:

- Is structurally balanced
- Ensures July–November operational cash flow
- Establishes formal reserves using LB-11
- Reduces Personnel Services from 80.6% to less than 40%
- Increases operational production through drone modernization
- Phases back in personalized spraying
- Expands education and outreach
- Enhances customer service accessibility
- Invests in ADA-compliant digital infrastructure
- Incorporates independent financial oversight
- Protects the General Fund from contractual instability
- Supports long-term sustainability

This budget reflects responsible stewardship of taxpayer resources while strengthening public health protection, operational reliability, and customer service excellence.

Respectfully submitted,



Edward S. Horvath, MPH
Budget Officer
Interim District Manager

FORM

LB-20

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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 Year 2022-24	First Preceding Year 2024-25						
1			1 Available cash on hand* (cash basis) or	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
4	16,422	13,661	4 Interest	13,000			4
5	0		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			9
10		7	10 Local Option Levy-Past	10			10
11		251	11 Other Tax Distribution	300			11
12		(553)	12 PTNL				12
13			13 Vehicle/Equipment Sales	2,000			13
14			14				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	29 Total resources, except taxes to be levied	390,209	0	0	29
30			30 Taxes estimated to be received	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	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Over/Under Budget

\$0

FORM

LB-30

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ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund-Vector Control Operations

(name of fund)

Four Rivers Vector Control District

(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: <u>General Fund-Vector Control Operations</u>	Budget For Next Year 2026-27				
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-24	First Preceding Year 2024-25	This Year 2025-26						
1			10	PERSONNEL SERVICES			1	
2			12	Regular Salaries and Wages (in-house and contracted)	132,000		2	
3			20	Personal Services Benefits (in-house and contracted)	19,080		3	
4			22	Benefits	0		4	
5			21	Taxes	16,200		5	
6			24	SAIF	1,200		6	
7			26	Payroll Services	1,680		7	
7	479,856	260,711	10	Prior to FY 2026-27 (Personal Services)	0		7	
8	479,856	260,711	10	TOTAL PERSONNEL SERVICES	170,160	0	0	8
9				Total Full-Time Equivalent (FTE)	2.5			9
10				MATERIALS AND SERVICES			10	
11			30	Operating Expenses	69,140			11
12			40	Travel and Per Diem	3,000			12
13			41	Communication Services	4,260			13
14			42	Freight and Postage	2,700			14
15			43	Utilities	3,820			15
16			44	Rent, leases and Property Tax paid	1,500			16
17			45	Insurance	15,382			17
18			46	Repair and Maintenance Services	12,000			18
19			47	Printing and Binding	3,000			19
20			48	Promotional Activities	2,500			20
21			49	Other Current Charges and Obligations	15,230			21
22			50	Supplies/Materials	73,785			22
23			54	Books, Publications, Subscriptions, Dues & Memberships	2,425			23
24			55	Training	2,500			24
25	209,223	129,354		Prior to FY 2026-27 (Materials and Services)	0			25
26	209,223	129,354		TOTAL MATERIALS AND SERVICES	211,242	0	0	26
27			60	CAPITAL OUTLAY			27	
28				Office/Facility Improvements	10,000			28
29				Vehicle(s) Replacement (Replace one Vehicle)	45,000			29
30				Equipment Replacement	6,000			30
31			89	General Operating Contingency	10,000			31
32	91,138	0		Prior to FY 2026-27 (Capital Outlay)	0			32
33	91,138	0	60	TOTAL CAPITAL OUTLAY	61,000	0	0	33
34				Transfer to Reserve Fund (LB-11)	130,000			34
35				Unappropriated Ending Fund Balance	140,000	0	0	35
36	780,217	390,065		ORGANIZATIONAL UNIT / ACTIVITY TOTAL	712,402	0	0	36
				Total Requirements (All Programs)	799,293			

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-31

General Fund-Vector Control Operations

Four Rivers Vector Control District

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(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Vector Control Operations</u>	Budget For Next Year 2026-27			
	Actual		Adopted Budget This 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			30	Operating Expenses	69,140			1
2				Legal Services	5,000			2
3				Auditor Services	8,500			3
4				Bookkeeping Services	3,000			4
5				Payroll Services	0			5
6				Aerial/Outsourced Services	40,000			6
7				Google	720			7
8				GIS Software	6,100			8
9				Vehicle Tracking Software	1,320			9
10				QuickBooks Online	960			10
11				Office Software	1,740			11
12				Regulatory Sampling	0			12
13				Answering Service	1,800			13
14			40	Travel and Per Diem	3,000			14
15			41	Communication Services	4,260			15
16				Cellular	480			16
17				Landline	900			17
18				Internet Services	1,980			18
19				Text-enabled Line	900			19
20			42	Postage and Freight	2,700			20
21				Postage	1,800			21
22				Freight/Shipping	2,000			22
23			15					23
24			43	Utilities	3,820			24
25				Electricity	2,940			25
26				Trash	880			26
27								27
28			60	Rental and Leases	1,500			28
29				Rent (Equipment, tools, etc)	1,400			29
30				Property Tax Paid	100			30
31								31
32			60	Insurance	15,382			32
33				Vehicle	8,614			33
34				Pollution	0			34
35				SDIS Liability	6,768			35
36	0	0	0	Total Requirements (This page)	99,802	0	0	36

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-31

General Fund-Vector Control Operations

Four Rivers Vector Control District

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(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Vector Control Operations</u>	Budget For Next Year 2026-27			
	Actual		Adopted Budget This 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			46	Repair and Maintenance Service	12,000			1
2				Maint of Building and Grounds	2,500			2
3				Vehicle Maint (7 vehicles)	5,500			3
4				Office Equip Maint	1,000			4
5				Field Equipment Maint	3,000			5
6								6
7			47	Printing and Binding	3,000			7
8			48	Promotional Activities	2,500			8
9								9
10			49	Other Current Charges and Obligations	15,230			10
11				Fire Marshall Fees	600			11
12				Advertising and Public Notices	5,900			12
13				Website	2,880			13
14				DEQ Fees	950			14
15				Ethics Commission	600			15
16				Pesticide Licensing	300			16
17				USFS Fees	0			17
18				WNV Surveillance	4,000			18
19			50	Supplies/Materials	73,785			19
20				Office Supplies	1,500			20
21				Gasoline, Oil and Lubricants	8,125			21
22				Chemicals/Pesticides	57,000			22
23				Clothing, Uniforms and PPE	1,500			23
24				Misc Supplies and Expenses	1,900			24
25				Tools and Small Implements	2,760			25
26				Meeting Meals	1,000			26
27								27
28			54	Books, Pubs, Subscriptions, Dues & Memberships	2,425			28
29				AMCA	175			29
30				NWMVCA	50			30
31				OMVCA	300			31
32				SDAO	1,500			32
33	0	0	0	Books	400			33
34			55	Training	2,500			34
35	0	0	0	Total Requirements	211,242	0	0	35

FORM

LB-30

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ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Sunriver HOA-Vector Control Operations

(name of fund)

Four Rivers Vector Control District

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>SUNRIVER HOA</u>	Budget For Next Year 2026-27			
	Actual		Adopted Budget This 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				PERSONNEL SERVICES				1
2				2 Regular Salaries and Wages (in-house and contracted)	20,643			2
3				3 Personal Services Benefits (in-house and contracted)	3,346			3
4				4 Benefits	0			4
5				5 Taxes	3,096			5
6				6 SAIF	250			6
7								7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	23,989	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11				30 Operating Expenses	23,500			11
12				40 Travel and Per Diem	0			12
13				41 Communication Services	0			13
14				42 Freight and Postage	100			14
15				43 Utilites	0			15
16				44 Rent, leases and Property Tax paid	0			16
17				45 Insurance	5,950			17
18				46 Repair and Maintenance Services	0			18
19				47 Printing and Binding	350			19
20				48 Promotional Activities	300			20
21				49 Other Current Charges and Obligations	350			21
22				50 Supplies/Materials	32,351			22
23				54 Books, Pubs, Subscriptions, Dues & Memberships	0			23
24				55 Training	0			24
25								25
26								26
27	0	0	0	TOTAL MATERIALS AND SERVICES	62,901	0	0	27
28				CAPITAL OUTLAY				28
29								29
30								30
31								31
32	0	0	0	60 TOTAL CAPITAL OUTLAY	0	0	0	32
33	0	0	0	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	86,890	0	0	33

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-31

Sunriver HOA-Vector Control Operations

Four Rivers Vector Control District

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(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>SUNRIVER HOA</u>	Budget For Next Year 2026-27			
	Actual		Adopted Budget This 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			30	Operating Expenses	23,500			1
2				Legal Services	0			2
3				Auditor Services	0			3
4				Bookkeeping Services	0			4
5				Aerial/Outsourced Services	20,000			5
6				Google	0			6
7				GIS Software	0			7
8				Tracking Software	0			8
9				QBO	0			9
10				Office Software	0			10
11				USFS Sampling	3,500			11
12								12
13								13
14			40	Travel and Per Diem	0			14
15			41	Communication Services	0			15
16				Cellular	0			16
17				Landline	0			17
18				Internet Services	0			18
19			11					19
20			42	Postage and Freight	100			20
21				Postage	100			21
22				Shipping	0			22
23			15					23
24			43	Utilities	0			24
25				Electricity	0			25
26				Trash	0			26
27								27
28			60	Rental and Leases	0			28
29				Rent	0			29
30				Property Tax Paid	0			30
31								31
32			60	Insurance	5,950			32
33				Vehicle	0			33
34				Pollution	5,950			34
35	0	0	0	SDAO Liability	0			35
36	0	0	0	Total Requirements (This page)	29,550	0	0	36

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-31

General Fund -Vector Control Operations

Four Rivers Vector Control District

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(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>SUNRIVER HOA</u>	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			46	Repair and Maintenance Service	0			1
2				Maint of Building and Grounds	0			2
3				Vehicle Maint (7 vehicles)	0			3
4				Office Equip Maint	0			4
5				Field Equipment Maint	0			5
6								6
7			47	Printing and Binding	350			7
8			48	Promotional Activities	300			8
9								9
10			49	Other Current Charges and Obligations	350			10
11				Fire Marshall Fees	0			11
12				Advertising and Public Notices	0			12
13				Website	0			13
14				DEQ Fees	0			14
15				Ethics Commission	0			15
16				Pesticide Licensing	350			16
17				USFS Fees				17
18				WNV Surveillance				18
19			50	Supplies/Materials	32,351			19
20				Office Supplies				20
21				Gasoline, Oil and Lubricants	1,351			21
22				Chemicals/Pesticides	31,000			22
23				Clothing, Uniforms and PPE	0			23
24				Misc Supplies and Expenses	0			24
25				Tools and Small Implements	0			25
26				Meeting Meals	0			26
27								27
28			54	Books, Pubs, Subscriptions, Dues & Memberships	0			28
29				AMCA	0			29
30				NWMVCA	0			30
31				OMVCA	0			31
32				SDAO	0			32
33	0	0	0	Books	0			33
34			55	Training	0			34
35								35
36	0	0	0	Total Requirements	62,901	0	0	36

FORM

LB-30

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ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund - Legacy

(name of fund)

Four Rivers Vector Control District

(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: Vector Control Operations - Legacy	Budget For Next Year 2026-27			
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-24	First Preceding Year 2024-25	This Year 2025-26					
1			1	PERSONNEL SERVICES			1
2	215,863	126,647	2	Salaried Employee	0		2
3	104,951	55,683	3	Full/Part Time Employees	0		3
4	159,042	78,381	4	Personnel Overhead Cost	0		4
5			5				5
6			6				6
7			7				7
8	479,856	260,711	8	TOTAL PERSONNEL SERVICES	0	0	0
9	6	3	9	Total Full-Time Equivalent (FTE)	0	0	0
10			10	MATERIALS AND SERVICES			10
11	5,073	33,764	11	Aerial Applications	This Legacy Form reflects historical budgeted line items that, beginning in FY 2026–27, will be reorganized and separated into two distinct LB-30 forms: one for General Vector Control Operations and one for Sunriver Homeowners Association Operations. This restructuring distinguishes costs funded by non-tax revenue generated through contracted services from expenditures supported by tax revenue. Historical amounts remain included in the LB-30 General Operations totals for continuity and comparison. This form is provided for reference purposes only.		
12	13,087	4,974	12	Shop Operations and Maintenance			
13	29,042	15,144	13	General Office and Building Expenses			
14	45,571	40,951	14	Pesticides and Source Reduction			
15	35,668	8,444	15	Vehicle Fuel, Parts, Repairs and Maintenance			
16	12,308	325	16	Training and Travel Expenses			
17	7,920	5,150	17	Legal, Accounting and Advisory Services			
18	35,222	18,537	18	Insurance, Bonds			
19	23,512	1,979	19	Advertising, Dues and Licenses			
20	172	0	20	Interest on Loans			
21	165	86	21	Rent & Leasing			
22	1,483	0	22	WNV Expenses			
23			23				23
24			24				24
25			25				25
26			26				26
27	209,223	129,354	27	TOTAL MATERIALS AND SERVICES	0	0	0
28			60	CAPITAL OUTLAY			28
29	88,565			Field Equipment	0		29
30	0			Real Property	0		30
31	2,573			Office & Building Expenses	0		31
32			60				32
33		0	33	General Operating Contingency			33
34		5,000	34	Unappropriated Ending Und Balance			34
35	91,138	0	35	TOTAL CAPITAL OUTLAY	0	0	0
36	780,217	390,065	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	0

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This fund is authorized and established by resolution number

2026-05-000 on May 20, 2026 for the following specified purpose:

Vehicle, Equipment replacement and Capital Improvement

**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: 2031-32

Vehicle and Equipment Reserve Fund
(Fund)

Four Rivers Vector Control District
(Name of Municipal Corporation)

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 2023-24	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			6
7			7				7
8			8				8
9			9				9
10			10	Total Resources, except taxes to be levied			10
11		0	11	Taxes estimated to be received			11
12	0	0	12	Taxes collected in year levied			12
13	0	0	13	TOTAL RESOURCES			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	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	400,000	717,956	29	Ending balance (prior years)			29
30		0	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	400,000	717,956	31	TOTAL REQUIREMENTS			31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

31 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.