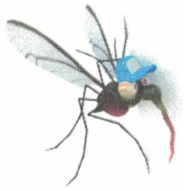

Chiloquin Vector Control District

Board of Trustees members; JB Brown, Dennis Jefcoat, Tim McDermott, Theresa Shelby, Albert Wilder
PO Box 860, Chiloquin, Or, 97624 – 0860 Chiloquin, Oregon 97624
Office telephone; 541 274-0132 Email; cvcdistrict@gmail.com

Fiscal year 2024 – 2025 Budget Document

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View District's webpage at www.chiloquinmosquito.org for records of past budgets and CVCD public meetings

Dennis Jefcoat – Chairman of the Board of Trustees

CVCD BUDGET DIRECTOR'S FY 2024 - 2025 BUDGET MESSAGE

Public notices of the budget committee meeting given four times in April

The CVCD is one of the 350 plus districts in the state that operate on annual operating budgets of less than $100,000 dollars. The CVCD is one of 16 government mosquito control districts in the State of Oregon. Approximately 4,288 people live in our zip code. We provide services to 2,449 housing units. The average income is $47,993. About 18% of population is in poverty. The district tax base shows that we should collect $59,126 this FY. The real amount collected is $53,820 to date. Therefore, we are changing our FY 2024-25 tax estimates for budgeting.

The CVCD has the lowest vector control budget in the State of Oregon. The district has no debts. The tax rate is .1800 per $1000 of assessed property value. Residents are not invoiced for mosquito control services for their individual properties. The district provides free high tech mosquito traps to properties where customary mosquito control is not practical.

The district eliminated the equipment reserve fund, form LB11, in the FY 23-24 budget and moved reserve funds totaling $83,000.00 into the unappropriated fund budget account line for budget simplification. We now use Simple books for book keeping rather than QuickBooks due to the massive price increase for QuickBooks programs. The district has no bonds or debts.

The FY 24-25 operational budget has increased due to massive inflation and the need to replace and or upgrade both office and field equipment. Example, our computer is not MS 11 compatible and will need to be replaced in 2024/25 as Microsoft will not support MS 10 after 2025. We need to upgrade our old CDC residential mosquito traps to more effective UVL traps.

The district purchased in 2023 high tech mosquito traps that have proven to be more than 20 times more effective that standard CDC approved traps in inventory. The traps use UV light and or CO2 gas. Some are computer controlled to maintain light frequencies most effective for mosquito control. The traps do not capture useful insects. The traps cost between $200.00 and $1600.00 each to deploy plus on-going expense with bait attractants. District tax payers are not charged for the use of these traps on their individual properties.

The CVCD treats a maximum of 11,000 acres a season (17.1 square miles) for approximately **$4.27 an acre**. The average Oregon government mosquito control district's cost exceeds **$11.00** per acre.

Dennis Jefcoat

Budget Director Chiloquin Vector Control District Board of Trustees.

Chiloquin Vector Control District
Board of Trustees and Budget Committee Members
Calendar Year 2024

CVCD Board of Trustee Members

Name	Term expires
JB Brown	12/31/2025
Tim McDermott	12/31/2024
Dennis Jefcoat	12/31/2025
Theresa Shelby	12/31/2027
Albert Wilder	12/31/2027

Citizen Budget Committee Members

Between January and March of every calendar year, the CVCD advertises for citizens to participate in the budget committee hearings. The law allows up to five citizens to participate as budget committee members.

Corinne R Butler

Clayton Butler Jr.

FORM OR-LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Chiloquin Vector Control District will be held on May 22, 2024 at 6:20 pm at the Chiloquin Community Center 140 S. 1st street, Chiloquin Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Chiloquin Vector Control Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained by emailing; cvcdistrict@gmail.com or calling 541 274 0132 after May 1, 2024. 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: Dennis Jefcoat - Chairman of the Board Telephone: 541 274 0132 Email: cvcdistric@gmail.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022 - 2023	Adopted Budget This year 2023 - 2024	Approved Budget Next Year 2024 - 2025
Beginning Fund Balance/Net Working Capital	$40,989.00	$45,190.00	$123,000.00
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges			
Federal, State & all Other Grants, Gifts, Allocations & Donations			
Revenue from Bonds and Other Debt	$3,997.00	$2,000.00	$4,500.00
Interfund Transfers / Internal Service Reimbursements		$83,000.00	
All Other Resources Except Current Year Property Taxes	$83,000.00	$250.00	
Current Year Property Taxes Estimated to be Received	$52,319.00	$57,887.00	$56,000.00
Total Resources	**$180,305.00**	**$188,327.00**	**$183,500.00**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services			
Materials and Services	$55,022.00	$62,600.00	$65,000.00
Capital Outlay			
Debt Service			
Interfund Transfers			
Contingencies	$2,000.00	$2,000.00	$2,000.00
Special Payments	$2,500.00	$2,500.00	$0.00
Unappropriated Ending Balance and Reserved for Future Expenditure	$120,783.00	$121,227.00	$116,500.00
Total Requirements	**$180,305.00**	**$188,327.00**	**$183,500.00**

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			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	**DISTRICT DOES NOT**	**HAVE EMPLOYESS**	
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Chiloquin Vector Control District voted to eliminate the emergency reserve fund, Form LB-11 in the fiscal years 2023 -2024 then moved $83,000.00 + interest accumulated from the emergency reserve fund into the regular budget, form LB31, line 20, reserved for future expenditures line.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021 - 2022	Rate or Amount Imposed This Year 2022 - 2023	Rate or Amount Approved Next Year 2023 - 2024
Permanent Rate Levy (rate limit $0.18 per $1,000)	$0.18 PER $1000	$0.18 PER $1000	$0.18 PER $1000
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	**The district has no financial obligations**	**The District has no financial obligations**
Other Bonds		
Other Borrowings		
Total		

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

FORM
LB-20

RESOURCES

CHILOQUIN VECTOR CONTROL DISTRICT

General District Funds

CHILOQUIN VECTOR CONTROL DISTRICT

	Historical Data				RESOURCE DESCRIPTION	Budget for next fiscal year 2024 - 2025			
	Actual		Adopted Budget This Year Year 2023 - 2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 -2023							
1	$42,388.00	$40,989.00	$45,190.00		Available cash on hand* (cash basis)	$123,000.00	$123,000.00	$123,000.00	1
2	$0.00	$0.00	$0.00		Oregon timber fund payments	$0.00			2
3	$0.00	$0.00	$0.00		Previously levied taxes estimated to be received	$0.00			3
4	$708.20	$3,997.00	$2,000.00		Interest from Local Gov Investment Fund	$6,000.00	$4,500.00	$4,500.00	4
7	$213.38	$0.00	$250.00		Miscellaneous	$0.00			7
8			$83,000.00		Transferred in from closed emergency fund	NA	NA	NA	8
9					Moved to LB31 line 20 reserve funding FY 23-24				9
10					and cash available LB 20 line 1				10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	$43,309.58	$44,986.00	$130,440.00		Total resources, except taxes to be levied	$129,000.00	$127,500.00	$127,500.00	29
30			$57,887.00		Taxes estimated to be received	$59,623.00	$56,000.00	$56,000.00	30
31	$51,296.53	$52,319.00			Taxes collected in year levied				31
32	$94,606.11	$97,305.00	$188,327.00		TOTAL RESOURCES	$188,623.00	$183,500.00	$183,500.00	32

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

150-504-020 (rev 10-16)

FORM
LB-31

DETAILED REQUIREMENTS

FISCAL YEAR 2024 - 2025

CHILOQUIN VECTOR CONTROL DISTRICT

	Historical Data				FINANCIAL REQUIREMENTS FOR THE GENERAL FUND		BUDGET FOR FY 2024 -2025			
	Actual		Adopted Budget							
	Second Preceding FY 2021 - 2022	First Preceding FY 2022 - 2023	This Year FY 2023 - 2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	Object Classification	Detail				1
2	$1,712.00	$1,813.00	$2,000.00	2	Insurance	SDIS Insurance & Bonding	$2,200.00	$2,200.00	$2,200.00	2
3	$1,961.23	$1,473.32	$2,500.00	3	Advertising	Public Notices & Local Advertising	$2,250.00	$2,000.00	$2,000.00	3
4	$40.00	$40.00	$500.00	4	Accounting	Software & Annual S.O.S. Expense	$300.00	$300.00	$300.00	4
5	$948.00	$898.00	$1,000.00	5	Rentals	Rental FS#2,Community Center, POB	$1,000.00	$900.00	$900.00	5
6	$0.00	$0.00	$500.00	6	Attorney legal	Attorney fees	$100.00	$100.00	$100.00	6
7	$0.00	$274.68	$300.00	7	Telephone services	Cellular telephone monthly & repairs	$300.00	$300.00	$300.00	7
8	$272.62	$1,120.59	$2,000.00	8	Office	Office supplies & computer repairs	$3,000.00	$2,500.00	$2,500.00	8
9	$0.00	$713.32	$500.00	9	Travel	Mileage & travel cost CVCD business	$1,000.00	$1,000.00	$1,000.00	9
10	$184.81	$795.25	$2,000.00	10	Miscellaneous	Repairs, Replacement Equipment.	$3,000.00	$3,350.00	$3,350.00	10
11	$44,100.00	$46,900.00	$50,000.00	11	Contracting	TRMVC contracting services	$51,000.00	$51,000.00	$51,000.00	11
12	$248.05	$0.35	$50.00	12	Bank fees	Fees charge by banks	$50.00	$50.00	$50.00	12
13	$178.91	$140.00	$250.00	13	Dues	Government & Private organizations	$200.00	$200.00	$200.00	13
14	$787.00	$853.91	$1,000.00	14	Permits	DEQ permit & Ethics Commission	$1,100.00	$1,100.00	$1,100.00	14
15				15						15
##	$50,810.35	$55,022.42	$62,600.00	##	Total budget needs	TOTAL BUDGET REQUIREMENTS ##	$65,500.00	$65,000.00	$65,000.00	##
16				16						16
17	$0.00	$0.00	$2,000.00	17	Contingency	State Required Budget Item	$2,000.00	$2,000.00	$2,000.00	17
18	$0.00	$0.00	$2,500.00	18	Grants	Special projects, Drones, Midges Etc	$0.00	$0.00	$0.00	18
19				19	TOTAL	TOTAL BUDGET REQUIREMENTS	$2,000.00	$2,000.00	$2,000.00	19
20			$90,000.00	20	Reserve funding	Reserved for Future Expenditures	$90,000.00	$90,000.00	$90,000.00	20
21			**	21	**	***Includes transferred money from*				21
22				22		*equipment reserve fund of $83,000.*				22
23				23		*from FY 23-24 & unspent budgeted*				23
24				24		*funds from previous budget years*				24
25				25	Ending balance (prior years)					25
26			$31,226.00	26	UNAPPROPRIATED ENDING FUND BALANCE		$28,000.00	$26,500.00	$26,500.00	26
27	$50,432.62	$55,022.42	$188,327.00	27	REQUIREMENTS		$185,500.00	$183,500.00	$183,500.00	27

L50-504-031 (Rev 10-16)

Equals estimated tax collection + interest & other income

RESOLUTION NUMBER 24- 001
The Board of Trustees of the Chiloquin Vector Control District

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Trustees of the Chiloquin Vector Control District, County of Klamath, State of Oregon hereby adopts the budget for the fiscal year **2024 – 2025** in the amount of **$183,500.00.** This budget documents will be on file at the County of Klamath Clerk's office and Assessor's Office, Klamath County, Oregon.

RESOLUTION MAKING THE APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year 2024 – 2025 beginning July 1, 2024 for the following purposes:

Materials and services operating budget	**$65,000**
Contingency	**$ 2,000**
TOTAL APPROPRIATIONS ALL FUNDS	**$67,000**
Total of reserve & unappropriated funds	**$116,500**
TOTAL ADOPTED BUDGET ALL FUNDS	**$183,500**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad-valorem property taxes are hereby imposed upon the assessed value of all property with the Chiloquin Vector Control District for the tax year **2024 – 2025** at the tax rate of **$0.18 per $1,000.00** of assessed value for permanent tax rate.

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 of **$0.18/$1000.00** with no bond debts or other general obligations or local options tax in effect.

WHEREFORE: The above resolution statements were approved and declared adopted by the Board of Trustees of the Chiloquin Vector Control District on May 22, 2024 at a noticed public hearing.

_____
Chairman of the Board of Trustee

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

FORM OR-LB-50
2024–2025

To assessor of Klamath County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The Chiloquin Vector Control (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Klamath (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
PO Box 860	Chiloquin	Or	97624	May 30, 2024

Contact person	Title	Daytime telephone number	Contact person e-mail address
Dennis N Jefcoat	Chairman of the Board	541 274 0132	cvcdistrict@gmail.com

CERTIFICATION—You **must** check one box if you are 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	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 **or** total dollar amount levied (within permanent rate limit) ... 1	0.1800	
2. Local option operating tax ... 2		
3. Local option capital project tax ... 3		
4. City of Portland Levy for pension and disability obligations ... 4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ... 5a		
5b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ... 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ... 5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000 ... 6	0.1800
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	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all 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
None				

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 None			
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.**

Form OR-LB-50 (continued on next page)

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

CHILOQUIN VECTOR CONTROL DISTRICT'S

BUDGET CALENDER AND BOARD MEETINGS FOR 2024

January 24	6:30PM	Election of officers. Election of the Budget Director Budget calendar approved. Usual vector control business conducted.
February 28	6:30PM	Notices posted for budget Committee by email news & Post Office by 10th of February. Closing date March 26. Usual vector control business conducted.
March 27	6:30PM	Budget committee members chosen before budget hearing in April's meeting. Usual vector control business conducted.
April 24	6:30PM	Budget Committee hearing. Two Legal Notices posted by Chairman for meeting at the end of February and beginning of April. Normal bills paid by Treasurer.
May 22	6:30PM	Chairman post LB 1 form in legal notices by May 14th. CVCD Board of Trustees holds Public Budget hearing and takes input from the public on budget matters. Final adjustment if any made to the Budget document. The FY 2023 -2024 Budget approved by Board of Trustees.
Before June 16 of each year		**Approved budget is delivered to the BOCC and County Clerk by the Chairman or Treasurer**
June 26	6:30PM	Regular CVCD Board of Trustee Meeting to approve expenses.
July 24	6:30PM	Regular CVCD Board meeting – financial report on FY 2023 -2024 presented to the Board & Public
August 28	6:30PM	CVCD approves the annual audit report to the Oregon Secretary of State. The approved Audit report is transmitted to the SOS Audit Division.
September 25	6:30PM	Final Regular Board Meeting for 2024 to approve expenses.

Board members & public may participate in any public meeting by remote conferencing