

BUTTE COUNTY GRAND JURY REPORT 2009-2010
OROVILLE MOSQUITO ABATEMENT DISTRICT

SUMMARY

As a matter of routine business and in accordance with California law, the Butte County Grand Jury receives and considers citizen complaints regarding local government actions. The 2009/2010 Butte County Grand Jury (Grand Jury) received a complaint about the Oroville Mosquito Abatement District (OMAD) consisting of alleged Brown Act violations by the Board of Trustees and improper actions by the District's Manager. Initially, the complaint appeared to have substance, so an investigation was initiated.

After an extensive investigation, the Grand Jury found that the Oroville Mosquito Abatement District was providing effective and efficient service to the residents of the District. The Manager, who is the only full-time employee of OMAD, is knowledgeable, conscientious, and dedicated to improving District operations. OMAD has not had any reported cases of human West Nile Virus, is aggressive in its mosquito control measures, and operates more economically than other mosquito abatement districts in Butte County. The OMAD Board of Trustees needs to be more involved with the District operations, but they have been forced to operate at a disadvantage as the appropriate appointing authorities (Butte County Board of Supervisors and Oroville City Council) have taken a lackadaisical approach to filling vacancies on the OMAD Board. Both of the authorities responsible for appointing members to the OMAD Board are out of compliance with statutory requirements relevant to special district appointments.

While there is room for improvement in the overall operations of the Oroville Mosquito Abatement District, the original complaint was found to be lacking in merit and substance.

GLOSSARY

BCMVCD – Butte County Mosquito and Vector Control District

Brown Act – The Brown Act (California Government Code section 54950 et seq.) was passed in 1953 and guarantees the public's right to attend and participate in meetings of local legislative bodies. The Brown Act applies to California city and county government agencies, boards, commissions, and councils.

Butte LAFCo – Butte Local Agency Formation Commission

Grand Jury – 2009/2010 Butte County Grand Jury

MAD – Mosquito Abatement District

OMAD – Oroville Mosquito Abatement District

OMAD Board – Members of the Oroville Mosquito Abatement District Board of Trustees

WNV – West Nile Virus

BACKGROUND

The Grand Jury received a complaint via an official Grand Jury Public Concern Form which stated that the OMAD management was not operating properly and the OMAD Board was not in compliance with certain provisions of the Brown Act.

APPROACH

The Grand Jury interviewed the complainant; attended OMAD Board meetings; interviewed current and former members of the OMAD Board; interviewed the OMAD Manager; obtained and reviewed financial audits and budgets of OMAD; reviewed provisions of the California Health and Safety Code and Government Code as related to mosquito district operations and appointments to districts, boards, and commissions; received and reviewed various documents related to policies, procedures, and practices from OMAD.

The Grand Jury interviewed and heard verbal reports from managers of other types of special districts; interviewed employees of the Butte County Mosquito and Vector Control District (BCMVCDD); read reports and documents from BCMVCDD, as well as reports and documents from other types of districts; received and reviewed reports from the Butte Local Agency Formation Commission (Butte LAFCo) regarding mosquito districts' costs, performance, their boundaries and organizational relationships, and interviewed the Manager of Butte LAFCo.

The Grand Jury obtained documents from the Butte County Board of Supervisors related to its appointments to districts, boards, and commissions and interviewed Butte County Supervisors and Butte County Administration and staff members, as well as Oroville City Council members and Oroville City administration and staff members.

DISCUSSION

The Complaint

The Grand Jury received a complaint from a citizen regarding the OMAD operations. The complaint stated that the OMAD Manager was not following proper procedures; for example, the manager was allegedly driving a District vehicle for personal business, the manager and a seasonal employee were allegedly not using proper safety procedures, and the manager and a seasonal employee were allegedly not wearing proper uniforms.

Our investigation found that the OMAD Manager was allowed by the OMAD Board of Trustees to drive the District vehicle to and from work and on other instances that might have been viewed as personal use. Often times the Manager was on District business or traveling to training. This was in accordance with the District's procedures.

The Grand Jury reviewed the spraying and treatment practices with the District Manager, especially as it related to the use of chemicals. The chemicals used by the District are not considered toxic to humans and do not require specialized clothing, however, may require other personal protection equipment. The Manager and the seasonal employee would often wear shorts and OMAD shirts during the hot summer months. These practices are not in violation of District policy.

Additionally, the complaint stated that the OMAD Board of Trustees were operating outside the parameters of the Brown Act: for example, doors to board meetings were allegedly locked, denying easy public access; agendas were allegedly not posted in advance of meetings; response to public information requests was allegedly slow or nonexistent; and minutes of meetings were allegedly not available to the public.

During the course of its investigation the Grand Jury attended several meetings of the OMAD Board of Trustees. The meetings are held at the Oroville City Hall and scheduled for the fourth Wednesday of each month at 4:00 pm. Each time the Grand Jury attended the meetings the agendas were properly posted, and had been so posted 72 hours in advance of the meetings. The doors were unlocked and access was no issue. However, we also found through the course of interviews, that the doors to the City Hall would sometimes be locked requiring the public to either knock on the door or enter through the main portion of the City Hall building to gain access. In discussion with the Oroville City official, we were told that the doors were sometimes locked for security purposes. This Oroville City official further stated that the doors could be kept unlocked during the OMAD meetings upon request of the OMAD Board.

The Grand Jury requested and reviewed the 2008 and 2009 minutes of OMAD Board meetings. We found that some were missing. Upon examination of this point, it was found that where the minutes were missing, there had not been an official board meeting held. The reason for not having a meeting was that there had not been a quorum of Board Members present. The lack of a quorum was often the result of long-standing vacancies having not been filled by the appointing authorities (Butte County Board of Supervisors or Oroville City Council) and absences of Board Members. (See Appendix A.)

California Legal Requirements

The board structure for mosquito abatement districts is defined in the California Health and Safety Code section 2020 et seq. That set of laws establishes that the district is a *legislative body of at least five members known as the board of trustees* which shall govern the district. For districts like OMAD which are located in both city and county, the city is permitted one appointment, and the county has four appointments. The law also states that *The board of trustees shall provide for the faithful implementation of those*

policies which is the responsibility of the employees of the district. Thus, for the OMAD Board, a quorum consists of three members. For more than two years numerous OMAD Board meetings did not occur due to the lack of a quorum. (See Appendix A.) This lack of a quorum was the result of one or more vacancies to the Board and various absences by seated Board members.

Filling Board Vacancies

With respect to regularly occurring vacancies, California Government Code section 1779 states: *A vacancy on any appointed governing board of a special district shall be filled by the appointing authority within 90 days immediately subsequent to its occurrence. If no action is taken for a period of 90 days immediately subsequent to a vacancy on such a board, the board of supervisors of the county in which the larger portion of the district is located shall have authority to fill the vacancy by appointment.*

Regarding unscheduled vacancies, California Government Code section 54974(a) states: *Whenever an unscheduled vacancy occurs in any board, commission, or committee for which the legislative body has the appointing power, whether due to resignation, death, termination, or other causes, a special vacancy notice shall be posted in the office of the clerk of the local agency, the library designated pursuant to Section 54973, and in other places as directed by the legislative body, not earlier than 20 days before or not later than 20 days after the vacancy occurs. Final appointment to the board, commission, or committee shall not be made by the legislative body for at least 10 working days after the posting of the notice in the clerk's office.*

The County of Butte was seldom in compliance with these two laws related to appointments during the time period in which the Grand Jury examined the OMAD appointments and vacancies. (See Appendix A.) The City of Oroville, while appearing to be slightly better at filling vacancies than the County, is also lacking in its compliance. Both of these legislative bodies are required by the California Government Code to maintain a *Local Appointments List*. Neither the County of Butte nor the City of Oroville kept their *Local Appointments List* completely accurate and up to date as the lists related to the OMAD. By doing so, the appointing authorities would be better able to manage appointments in a timely manner.

Trustee Residency Requirements

California Health and Safety Code section 2022 states: *a) Each person appointed by a board of supervisors to be a member of a board of trustees shall be a voter in that county and a resident of that portion of the county that is within the district. (b) Each person appointed by a city council to be a member of a board of trustees shall be a voter in that city and a resident of that portion of the city that is within the district.* The Grand Jury found that appointments to the OMAD Board recommended by the Butte County Supervisor for District One have included at least one person who is unqualified due to residency being outside the District. The Board of Supervisors should assign responsibility to the Clerk of the Board of Supervisors or another county government

official to determine if an applicant or appointed person to fill a board vacancy meets the residency and other mandated requirements. In order to avoid such occurrences, the Oroville City Council should also designate such a person in the city administration.

Trustee Qualifications

California Health and Safety Code section 2022(d) states: *It is the intent of the Legislature that persons appointed to boards of trustees have experience, training, and education in fields that will assist in the governance of the districts.* It also states in section 2022(e) that: *The trustees shall represent the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them.* The Grand Jury found that appointments to the OMAD Board by the District One Supervisor appeared to be such that the interests of the Supervisor were the primary criteria, rather than that of *the interests of the public as a whole* as required by law. The Butte County Supervisor for District One, who is responsible for the appointment of Board Members to the OMAD Board, appeared not to be taking this responsibility seriously.

In August 2009, a resident who met the above qualifications and demonstrated significant interest in OMAD by attending numerous meetings, and who submitted an application, was summarily denied appointment by the District One Supervisor without a review of that individual's application and qualifications. In an email to the Assistant Clerk of the Board of Supervisors, the District One Supervisor told the Assistant Clerk not to put this individual on the Board of Supervisor's meeting agenda for appointment. In the email the District One Supervisor stated, in reference to the OMAD Board, . . . *they don't even have meetings and are in partial violation of the Brown Act. It needs to sort out.*

Subsequently, the vacancy on the OMAD Board of Trustees remained unfilled for several more months. Then, in October of 2009, a different individual was appointed to the OMAD Board by the District One Supervisor without that person even submitting an application. This individual was **not** a resident of the District and therefore **not** legally eligible to be on the OMAD Board. It appears that this person was an acquaintance of the Supervisor and that the Supervisor appointed this individual without any consideration of qualifications or interest. Appointments of this type are not only contrary to the statutes governing the appointment process mentioned above, but lend the appearance of furthering personal agendas. The District One Supervisor's failure to fulfill his obligation to oversee appointments to the OMAD Board appears to be due to making his personal interests more important than his regard for California law which states: *The trustees shall represent the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them.* This has often left the OMAD Board unable to function properly, due to long, unfilled vacancies.

Advertising Vacancies

The County of Butte does not currently, but **should**, make use of their website to actively publicize vacancies and provide information (qualifications, purpose, functions and

current board members) for special district boards, commissions, and committees for which they have the responsibility to appoint members. The Board of Supervisors should direct the CAO to do so. The Board of Supervisors should also make use of newspaper advertisements, as does the Oroville City Council, to announce such vacancies. In addition, when appointments are being considered by the appointing authorities (Butte County Board of Supervisors and Oroville City Council), supervisors and council members should all be provided with applicant information, as well as information about the board's purpose, responsibilities, and any special or relevant considerations. This has not been consistently done in the past by either of the appointing authorities.

Notification of Appointees and Timely Appointments

The Grand Jury found that a lack of communication exists between the appointing authorities (Butte County Board of Supervisors and Oroville City Council) and the OMAD Board. During the summer of 2009 both the Butte County Board of Supervisors and the Oroville City Council appointed the same person to two different vacancies (one City and one County). Neither of these appointing authorities communicated effectively with each other for several months so that the vacancies could be properly filled and the OMAD Board brought to its full size. In addition, the appointment letters to new OMAD Board Trustees by the Board of Supervisors do not include the relevant information regarding the OMAD Board responsibilities, meeting time, and place. In October 2009, neither the OMAD Board nor the newly appointed Trustee was notified by mail of the appointment recommended by the District One Supervisor and approved by the Board of Supervisors.

According to California Government Code section 1779 quoted above, board vacancies must be filled within 90 days. The District One Supervisor has not done this for the OMAD Board for more than two years. (See Appendix A.) Although it is the responsibility of the appointing authorities to make timely appointments, the Chairman of the OMAD Board should notify the appointing body three months prior to the expiration of a Trustee's term. The County and the City of Oroville, along with the District, should make more of an effort to advertise to fill Board vacancies.

District Operations

The Grand Jury found that the OMAD is operating efficiently and cost-effectively under its Manager. There have not been any outbreaks of human West Nile Virus (WNV) in the District, while at the same time there has been a high rate of West Nile Virus infections and even deaths in other areas of Butte County. In the past six years, according to an official of the Butte County Department of Public Health, there have been about 88 human cases of WNV reported in Butte County. The official noted that "aggressive mosquito control measures" taken by OMAD management "could be one important reason why no one from this District has gotten WNV." It was also noted by the official, that the OMAD Manager has been "supportive and a regular attendee" in the Butte County West Nile Virus Task Force, which was formed prior to any reported cases of WNV in Butte County.

Mosquito Abatement District Consolidation Issue and Cost Comparisons

Although earlier Butte County Grand Jury reports have recommended consolidation of mosquito abatement districts, this Grand Jury does not agree. As a smaller district, the OMAD offers personal service to the residents as needed. For example, they respond to requests for spraying prior to large outdoor events such as high school football games, weddings, or community gatherings.

The Grand Jury believes that OMAD provides high quality, cost-effective service to residents of the District. The costs per parcel are lower for OMAD residents than the two other mosquito abatement districts in the county. (See Appendices B1-3 for detailed budget information.) Although it is difficult to point to a single cost comparison, one reliable indicator is the cost per parcel.

2008-2009 Mosquito Abatement District Cost Comparisons

	Butte County MAD	Durham MAD	Oroville MAD
Revenue	\$2,694,336	\$139,225	\$167,874
Parcels in District	83,159	1,957	8,139
Cost per parcel	\$32.40	\$71.14	\$20.62

The Grand Jury considered using a cost-per-population comparison. One cost-per-population comparison that was provided to us by a County official, which was based on numbers from The Mosquito and Vector Control Association of California’s yearbook, seemed inaccurate. The population figures cited for the three Butte County mosquito districts totaled far more than the population of the County as estimated by the U.S. Bureau of Census. According to Butte LAFCo,

Trying to come up with a fairly accurate estimate of the population of the mosquito abatement districts could be very time consuming to do. The geographic boundaries (Tracks and Blocks) from the 2000 U.S. Census do not correspond with the boundaries of the districts, so Census data cannot be easily utilized. The population can be estimated by determining how many dwellings there are within the districts, based upon Assessor-assigned land use codes and street addresses, but this is very time consuming to do and the Assessor and street address data may not be very accurate.

Butte LAFCo is the state-mandated local agency that oversees boundary changes to cities and special districts, the formation of new agencies including incorporation of new cities, and the consolidation of existing agencies.

FINDINGS

- F1. OMAD operations are functioning effectively; there have been no instances of human cases of West Nile Virus in the OMAD.

- F2. The service provided by OMAD, a smaller district, is more personal to the residents of the district, and it is cost effective.
- F3. Appointments to the OMAD Board by the Butte County Board of Supervisors and the Oroville City Council have not been timely or in accordance with California law.
- F4. As a result of lengthy vacancies, the OMAD Board has often not had a quorum and has been unable to conduct business. From October 2007 through March 2010, there has only been a full five-member OMAD Board for seven months.
- F5. A qualified person who had demonstrated interest and commitment to the OMAD Board by attending numerous meetings and who was recommended as an appointee by the OMAD Board was not even considered for that appointment by the District One Supervisor.
- F6. The District One Supervisor's failure to fulfill his obligation to oversee appointments to the OMAD Board appears to be due to making his personal interests more important than his regard for California law which states: *The trustees shall represent the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them.* This has often left the OMAD Board unable to function properly, due to long, unfilled vacancies.
- F7. Appointments to the OMAD Board by the Board of Supervisors, as recommended by the District One Supervisor, have included at least one person who was unqualified due to their residency being outside the District.
- F8. The appointment letters to new OMAD Board appointees by the Board of Supervisors do not include the relevant information regarding the OMAD Board responsibilities, meeting time, and place.
- F9. The OMAD Board and the appointee were not notified by mail of an October 2009 appointment recommended by the District One Supervisor and approved by the Board of Supervisors.
- F10. The *Local Appointments List*, as related to OMAD, and over the period of time that we reviewed, has not been accurately maintained as required by California law by both the County of Butte and the City of Oroville.
- F11. The OMAD Board has not been monitoring Board Members' term expiration dates. As a result, they have not been notifying the proper appointing authorities in a timely manner of current or anticipated vacancies or their interest of being reappointed.
- F12. At times, for security reasons, the doors to the OMAD Board meeting room in the Oroville City Hall have been locked and access for citizens may have been hindered.

RECOMMENDATIONS

- R1. OMAD should continue to function as an independent mosquito abatement district and should not be consolidated with another mosquito abatement district.
- R2. The Butte County Board of Supervisors should make use of their website to actively publicize vacancies and information (qualifications, purpose, functions, and current board members) for the special district boards, commissions, and committees to which they have the responsibility to appoint members.
- R3. The Butte County Board of Supervisors and Oroville City Council should take steps to assure that appointments to fill vacancies to OMAD and other special district boards, commissions, and committees for which they have the responsibility to appoint members are timely and are in accordance with California law.
- R4. The Butte County Board of Supervisors and Oroville City Council should take steps to assure that the *Local Appointments List* is accurate with respect to OMAD and other special district boards, commissions, and committees for which they have the responsibility to appoint members.
- R5. When making appointments to districts, boards, and commissions, Butte County Board of Supervisors and Oroville City Council should base their appointments on the needs of the district or commission and not on an individual supervisor's or council member's agenda.
- R6. The Board of Supervisors should assign responsibility to the Clerk of the Board of Supervisors or another county government official to determine if an applicant or appointed person to fill a board vacancy meets the residency and other mandated requirements. The Oroville City Council should also designate such a person in the city administration.
- R7. The OMAD Board should monitor upcoming vacancies and communicate with the appointing authorities so that vacancies are filled in a timely manner.
- R8. The OMAD Board should immediately communicate with the appointing authorities whenever an unexpected vacancy occurs.
- R9. The City of Oroville and the OMAD Board should work together to assure that the doors to the OMAD Board meeting room in the Oroville City Hall are unlocked during OMAD Board meetings.

REQUEST FOR RESPONSES

Pursuant to Penal Code §§ 933 and 933.05, the 2009/2010 Butte County Grand Jury requests responses from the following:

- Butte County Board of Supervisors
- Butte County Clerk of the Board of Supervisors
- Butte County District One Supervisor

- Oroville City Administrator
- Oroville City Council
- Oroville Mosquito Abatement District Board of Trustees

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted subject to the notice, agenda and open meeting requirements of the Brown Act.

BIBLIOGRAPHY

- California Health and Safety Code
- California Government Code

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury not contain the name of any person, or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code Section 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Civil Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation.

APPENDIX A

OMAD Board Member Appointments and Vacancies

APPENDIX B

Appendix B1 – Butte County Mosquito Abatement District – Budget Detail

Appendix B2 – Durham Mosquito Abatement District – Budget Detail

Appendix B3 – Oroville Mosquito Abatement District – Budget Detail

APPENDIX B1: BUTTE COUNTY MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL

COUNTY OF BUTTE BUTTE COUNTY MOSQUITO ABATEMENT DISTRICT - BUDGET DETAIL ***** BUDGET FOR FISCAL YEAR 2009 - 2010					
FUNDS: F - 2270, 2271, 2272, & 2276			DEPT. # 730 2270, 2271, 2272, 2276		
SUMMARY OF ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS.					
SOURCE OF FINANCING -- SUMMARIZATION BY SOURCE (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	REQUESTED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND TYPE IF NOT GENERAL (6)
4110100 Current Secured Property Tax	1,808,681	1,878,448	1,847,500	1,847,500	F - 2270
4110200 Current Supplemental Property Tax	64,131	26,678	33,000	33,000	F - 2270
4110300 Current Unsecured Property Tax	69,445	86,921	84,400	84,400	F - 2270
4110500 Prior Secured Property Tax	n/a	n/a	n/a	n/a	F - 2270
4110700 Prior Unsecured Property Tax	2,866	2,110	1,500	1,500	F - 2270
4130500 Miscellaneous Taxes	7,968	7,807	7,100	7,100	F - 2270
4410101 Interest and Rents	83,320	81,772	50,000	50,000	F - 2270
4410103 Fair Market Value Adj - Unrealized Gain (Loss)		35,812	0	0	F-2270 & 2272
4515200 Homeowners Property Tax Relief	21,616	19,855	15,000	15,000	F - 2270
4530106 R.D.A. - City of Chico	329,221	370,509	275,000	275,000	F - 2270
4600001 Charges For Current Services<Other County	206,555	147,256	125,000	125,000	F - 2270
4700001 Miscellaneous Revenue	317,378	11,908	3,000	3,000	F - 2270
4410101 Interest and Rents - Chico Service Area Fund	0	0	0	0	F - 2271
4410101 Interest and Rents - Hamilton City Service Area Fund	1,007	939	0	0	F - 2272
4600001 Charges For Current Services - Hamilton City Area	2,672	2,827	2,500	2,500	F - 2272
<i>Butte County Mosquito is a bi-county district in that it provides protection to the Hamilton City area of Glenn County. A very small percentage of their revenue is from assessments in Hamilton City.</i>					
4410101 Interest and Rents	0	0	0	0	
4516107 State - Indian Gaming Revenue		21,494			
Prior Year Fair Market Value Adjustment					
Transfer of Fund Balance / Close Pesticide Grant	n/a	n/a	n/a	n/a	F - 2277
TOTAL REVENUE	2,914,860	2,694,336	2,444,000	2,444,000	
FUND BALANCE AVAILABLE TO FUND OPERATIONS	1,712,601	1,514,581	1,757,065	1,415,500	SEE NOTE 1
TOTAL FINANCING AVAILABLE	4,627,461	4,208,917	4,201,065	3,859,500	
SUMMARY OF FINANCING REQUIREMENTS					
FINANCING REQUIREMENTS -- SUMMARY BY OBJECT CLASS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	REQUESTED 2009-2010 (10)	APPROVED 2008-2009 (11)	FUND TYPE IF NOT GENERAL (12)
510 Salaries and Employee Benefits (F-2270 = \$ 1,825,000 // F-2272 = \$ 9,500)	1,501,743	1,440,224	1,834,500	1,834,500	Various
520 Services and Supplies (F-2270 = \$ 856,500 // F-2272 = \$ 5,500)	854,063	754,303	862,000	862,000	Various
560 Fixed Assets	210,510	126,039	159,000	159,000	F-2270
580 Appropriation for Contingencies (F-2270 = \$ 710,125 // F-2272 = \$ 3,750)	0	0	713,875	713,875	Various
591 Rebates and Refunds Prior Period Adjustment (Previous Year Tax Adj)	0	0	0	0	F - 2270
TOTAL (EXPENDITURE) APPROPRIATIONS	2,566,316	2,320,566	3,569,375	3,569,375	
CHANGE IN PROVISIONS FOR RESERVES	546,564	131,286	290,125	290,125	SEE NOTE 2
TOTAL REQUIREMENTS	3,112,880	2,451,852	3,859,500	3,859,500	
5823F/16 (Modified)			SUBMITTED BY: Mathew C. Ball TITLE: Manager		
\$ 341,565 NOTE 1 - Unappropriated available financing is not reflected on the approved budget, but is shown as "designations" on Schedule 14. NOTE 2 - Change in Reserves = (F-2270 = INcrease \$ 277,375 to General and INcrease \$ 10,000 to Designated F/B and // F-2272 = INcrease to \$ 2,750 General).					

APPENDIX B2: DURHAM MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL

COUNTY OF BUTTE DURHAM MOSQUITO ABATEMENT DISTRICT - BUDGET DETAIL ***** BUDGET FOR FISCAL YEAR 2009 - 2010					
FUND F - 2280			DEPT. # 730 2280		
SUMMARY OF ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS.					
SOURCE OF FINANCING -- SUMMARIZATION BY SOURCE (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	REQUESTED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND TYPE IF NOT GENERAL (6)
4110100 Current Secured Property Tax	66,587	69,223	67,000	67,000	
4110200 Current Supplemental Property Tax	1,890	766	2,000	2,000	
4110300 Current Unsecured Property Tax	2,967	3,181	3,100	3,100	
4110500 Prior Secured Property Tax	n/a	n/a	n/a	n/a	
4110700 Prior Unsecured Property Tax	87	62	0	0	
4130500 Miscellaneous Taxes	0	0	0	0	
4410101 Interest	4,583	3,931	4,500	4,500	
4410103 Fair Market Value Adj - Unrealized Gain (Loss)		2,289	0	0	
4515200 Homeowners Property Tax Relief	1,176	1,161	1,200	1,200	
4600001 Charges For Current Services	50,404	57,539	55,000	55,000	
4700001 Miscellaneous Revenue	65,000	0	0	0	
4715231 Reimbursement of Prior Year Expense	n/a	n/a	n/a	n/a	
(District costs to the property owner are shown as "Assessments" under Charges for Current Services)					
Prior Year Fair Market Value Adjustment					
		1,073			
TOTAL REVENUE	192,694	139,225	132,800	132,800	
FUND BALANCE AVAILABLE TO FUND OPERATIONS	124,424	109,450	146,144	67,200	SEE NOTE
TOTAL FINANCING AVAILABLE	317,118	248,675	278,944	200,000	
SUMMARY OF FINANCING REQUIREMENTS					
FINANCING REQUIREMENTS -- SUMMARY BY OBJECT CLASS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	REQUESTED 2009-2010 (10)	APPROVED 2008-2009 (11)	FUND TYPE IF NOT GENERAL (12)
510 Salaries and Employee Benefits	102,281	67,395	85,000	85,000	
520 Services and Supplies	105,387	35,136	75,000	75,000	
560 Fixed Assets	0	0	20,000	20,000	
580 Appropriation for Contingencies	n/a	0	20,000	20,000	
TOTAL (EXPENDITURE) APPROPRIATIONS	207,668	102,531	200,000	200,000	
CHANGE IN PROVISIONS FOR RESERVES	0	0	0	0	
TOTAL REQUIREMENTS	207,668	102,531	200,000	200,000	
5823F/16 (Modified)			SUBMITTED BY: Steve Gale TITLE: President of the Board		
\$ 78,944 unappropriated available financing is not reflected on the approved budget, but is shown as "designations" on Schedule 14.					

APPENDIX B3: OROVILLE MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL

COUNTY OF BUTTE OROVILLE MOSQUITO ABATEMENT DISTRICT - BUDGET DETAIL ***** BUDGET FOR FISCAL YEAR 2009 - 2010					
FUND F - 2290 & F - 2291			DEPT. # 730 2290 , 2291		
NO VOTER APPROVED DEBT REQUIRING A TAX RATE					
SUMMARY OF ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS.					
SOURCE OF FINANCING -- SUMMARIZATION BY SOURCE (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	REQUESTED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND TYPE IF NOT GENERAL (6)
4110100 Current Secured Property Tax	76,048	77,028	73,000	73,000	F - 2290
4110200 Current Supplemental Property Tax	5,059	2,487	2,280	2,280	F - 2290
4110300 Current Unsecured Property Tax	10,621	(3,702)	0	0	F - 2290
4110500 Prior Secured Property Tax	n/a	n/a	n/a	n/a	F - 2290
4110700 Prior Unsecured Property Tax	94	71	75	75	F - 2290
4130500 Miscellaneous Taxes	250	279	256	256	F - 2290
4410101 Interest	1,962	3,232	1,000	1,000	F - 2290
4410103 Fair Market Value Adj - Unrealized Gain (Loss)	0	2,204	0	0	
4515200 Homeowners Property Tax Relief	1,342	1,290	1,100	1,100	F - 2290
4700001 Miscellaneous Revenue	722	4,376	750	750	F - 2290
4712531 Reimbursement of Prior Year Expenses	0	152	0	0	F - 2290
4600001 Service Chg-CSA/SPEC Dis (Assessment)	75,524	79,373	80,704	80,704	F - 2290
(District costs to the property owner are shown as "Assessments" under Charges for Current Services)					
4410101 Interest	273	124	0	0	F - 2291
4700001 Miscellaneous Revenue	27,510	0	0	0	F - 2291
Prior Year Fair Market Value Adjustment		960			
TOTAL REVENUE	199,405	167,874	159,165	159,165	
FUND BALANCE AVAILABLE TO FUND OPERATIONS	51,380	95,219	113,899	18,099	SEE NOTE 1
TOTAL FINANCING AVAILABLE	250,785	263,093	273,064	177,264	
SUMMARY OF FINANCING REQUIREMENTS					
FINANCING REQUIREMENTS -- SUMMARY BY OBJECT CLASS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	REQUESTED 2009-2010 (10)	APPROVED 2008-2009 (11)	FUND TYPE IF NOT GENERAL (12)
510 Salaries and Employee Benefits	68,727	74,370	76,000	76,000	F - 2290
520 Services and Supplies	61,903	42,088	30,000	30,000	F - 2290
560 Fixed Assets	0	0	24,500	24,500	F - 2290
580 Appropriation for Contingencies	0	0	19,500	19,500	F - 2290
510 Salaries and Employee Benefits	3,672	0	0	0	F - 2291
520 Services and Supplies	10,721	0	0	0	F - 2291
560 Fixed Assets	10,543	0	0	0	F - 2291
Prior period adjustment (previous year warrant correction)					
TOTAL (EXPENDITURE) APPROPRIATIONS	155,566	116,458	150,000	150,000	
CHANGE IN PROVISIONS FOR RESERVES	0	32,736	27,264	27,264	SEE NOTE 2
TOTAL REQUIREMENTS	155,566	149,194	177,264	177,264	
5823F/16 (Modified)			SUBMITTED BY: Jeff Cahn TITLE: Manger/Operator		
\$ 95,800 NOTE 1 - Unappropriated available financing is not reflected on the approved budget, but is shown as "designations" on Schedule 14. NOTE 2 - Change in Reserves = (F-2290 = INcrease \$ 27,264 in ACO Reserve).					