

# SALT LAKE CITY MOSQUITO ABATEMENT DISTRICT

## 2012 BUDGET AMENDMENTS AND 2012 CERTIFIED TAX RATE HEARING June 21, 2012

1. Presiding: La Vone Liddle, Board Vice Chair  
  
Time: 6:00 PM  
  
Place: 2020 North Redwood Rd., Salt Lake City, UT 84116  
  
Trustees Present: La Vone Liddle, Vice Chair  
Maureen Wilson  
G.E. 'Deac' Thomas  
Todd Erskine (via teleconference)  
  
Trustee Excused: Dr. Dagmar Vitek, Chair  
  
Others Present: Sammie Lee Dickson, District Manager  
Dennis Kiyoguchi, Assistant Manager  
Banugopan Kesavaraju, District Biologist  
No members of the public were present.

Posting and advertising of this meeting were done in compliance with Utah's Open Meetings Act and State budget requirements.

2. 2012 Budget Amendments:

- A. Discussion:

Manager Dickson presented proposed amendments to the 2012 General and Capital Projects Fund Budgets. The proposed changes for the General Fund include an increase in revenues from property tax from \$1,810,000 to \$1,827,000 and a decrease in revenue from fee-in-lieu from \$98,000 to \$94,000. These two changes increase the revenue from taxes and fee-in-lieu from \$1,908,000 to \$1,921,000, which better approximates actual tax anticipation.

Due to unanticipated revenue from RDA of Salt Lake City (\$17,613), Salt Lake County 2011 Property Tax settlement (\$28,639) and a rebate from Public Employees Health Insurance (\$38,596), the proposed Amended 2012 General Fund Budget will not require a transfer from the Capital Projects Fund (\$17,000) and \$31,000 can be placed in the Capital Projects Fund and used for a possible building project in 2013.

Proposed Changes to line item expenditures are: a \$5,000 increase

in Retirement and 401(k), a \$33,000 decrease in Medical Insurance, a \$2,000 decrease in Legal Services, a \$1,000 increase in Property Insurance, a \$33,500 increase in Building Maintenance and Repairs and a \$4,500 decrease in Vehicle Insurance.

It is proposed that the Capital Projects Fund Budget be amended to reflect a \$31,000 transfer from the General Fund, no transfer to the General Fund out of the Capital Projects Fund and an increased year end fund balance of \$132,000. These changes would have the net effect of a \$31,000 increase to the total Capital Projects Fund Budget.

3. 2012 Certified Tax Rate Hearing:

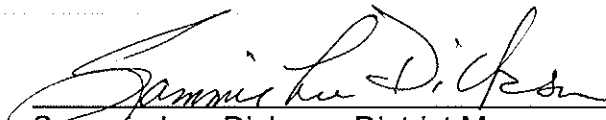
A. Discussion of Proposed 2012 Proposed Budget:

Manager Dickson distributed and reviewed with the Board the financial data prepared to anticipate the monetary needs of the District during 2013 in comparison with the amended 2012 Budget.

The Certified Tax Rate for 2011 was 0.000131. The maximum Certified Tax Rate that the District can collect in 2012 without going through truth in taxation hearings is 0.000136. This Certified Tax Rate is expected to generate \$1,827,000.

4. Adjournment:

Trustee Thomas made a motion to adjourn the 2012 Certified Tax Rate Hearing. Trustee Wilson seconded the motion, which was then unanimously approved by the Board. The meeting adjourned at 6:19 PM.

  
Sammie Lee Dickson, District Manager

7/19/2012  
Date

  
La Vone Liddle, Board Vice Chair

July 19, 2012  
Date

**MINUTES OF THE  
SALT LAKE CITY MOSQUITO ABATEMENT DISTRICT  
June 21, 2012  
BOARD MEETING**

**1. Roll Call:**

Presiding: La Vone Liddle, Board Vice Chair

Time: 6:20 PM

Place: 2020 North Redwood Road, Salt Lake City, Utah 84116

Trustees Present: La Vone Liddle, Vice Chair  
G.E. 'Deac' Thomas  
Todd Erskine (via teleconference)  
Maureen M. Wilson

Trustees Excused: Dr. Dagmar Vitek, Chair

Others Present: Sammie Lee Dickson, Manager  
Dennis Kiyoguchi, Assistant Manager  
Banugopan Kesavaraju, District Biologist  
Cody Cardon, CPA, Wood, Richards and Associates

**2. 2011 Audit Report:**

Cody Cardon, CPA, with Wood, Richards and Associates presented the results and findings for the 2011 audit of the District's financial statements. Trustee Thomas made a motion to accept the 2011 Auditor's report as presented. The motion was seconded by Trustee Wilson and passed with a unanimous vote.

**3. Approval of 2012 Budget Amendments:**

During the previous 2012 Budget Amendments Hearing, proposed line item amendments were discussed including: a \$5000 increase in Retirement and 401(k), a \$33,000 decrease in Medical Insurance, a \$2,000 decrease in Legal Services, a \$1,000 increase in Property Insurance, a \$33,500 increase in Building Maintenance and Repairs and a \$4,500 decrease in Vehicle Insurance. The proposed Amended 2012 General Fund Budget does not change the total budget revenue and expenditure of \$2,033,000. However, the placement of \$31,000 of Property Tax revenue into and the deletion of money transferred from the Capital Projects Fund changes the total of revenues and expenditures from \$111,000 to \$142,000. The increase for the Capital Projects Fund will be placed

in the Fund Balance line item, to be used for a possible addition to the pesticide building in 2013.

Trustee Erskine made a motion to approve the Amended 2012 General and Capital Projects Funds as presented. The motion was seconded by Trustee Wilson and passed with a unanimous vote.

**4. Resolution for Approval of the 2012 Certified Tax Rate:**

Manager Dickson explained that in the just completed 2012 Certified Tax Rate Hearing a rate of 0.000136 was discussed which would generate the \$1,827,000 that would be needed to sustain the amended 2012 General Fund Budget.

Trustee Erskine made a motion to accept the following resolution: "It is hereby resolved that the governing body of the Salt Lake City Mosquito Abatement District approves a Certified Tax Rate of 0.000136 that will generate approximately \$1,827,000 in property tax revenue for the 2012 Budget year." The motion to adopt the resolution was seconded by Trustee Wilson and passed with a unanimous vote.

**5. Approval of the May 17, 2012, Minutes of the May Monthly Board Meeting:**

Trustee Wilson made a motion to accept the May 17, 2012, Minutes of the May Board Meeting as presented. Trustee Erskine seconded the motion and it passed with a unanimous vote.

**6 Presentation of May 2012 Financial Statements and Approval of Bills for Payment:**

Manager Dickson reviewed the May financial statements with the Board. All expenditures were reviewed with special attention paid to those in excess of \$500. A review was also made of any budget line items that were over the expected percentage of spending for this time of the budget year.

Expenses for May totaled \$126,435.46 with \$126,435.46 from the General Fund and \$0.00 from the Capital Projects Fund. Trustee Thomas made a motion to accept the May financial statement and to pay the bills as presented. The motion was seconded by Trustee Wilson and passed with a unanimous vote.

**7. Facility Maintenance:**

The painting of the outside doors of the shop/vehicle storage and pesticide storage buildings, which started on April 23, is still not completed. The paint that is being applied is not adhering to the overhead doors. A manufacturer representative of the paint said that it would take 21 days for the paint to cure and then it would adhere properly. Several overhead doors were not able to be used for 21 days after painting. After the waiting period, the manufacturer representative returned during the week of June 4. He was shown how the paint

continues to peel off in large strips. He took samples for analysis. We are still waiting to hear back from him.

## **8. Report on Attended and Reminder of Upcoming Meetings:**

Trustees Thomas, Vitek, Wilson and Erskine attended the trustee training provided by the State Auditor's Office and hosted by the South Salt Lake Valley on June 11, 2012. Biologist Kesavaraju and Manager Dickson also attended the training.

The DSLASA Board held a Board Meeting on June 14 at the offices of the MAD-Davis. Trustees Erskine and Liddle (by teleconference) represented the District. Ryan Child, CPA Wood, Richards and Associates presented the findings of the 2011 financial audit. The board also discussed a lease agreement with VDCI International for extra spray planes to be stored in the DSLASA hangar. The DSLASA Board does not want VDCI loading any pesticide into aircraft that are not being used by either MAD-Davis or our District. The next DSLASA Board Meeting is scheduled for July 19, at 5:00 PM at this District.

Stephanie Whitman, Valent BioSciences, and Gale Jirik, ADAPCO, presented a workshop for our District's employees on the afternoon of June 19. Subjects discussed were the biology and mode of action of biological larvicides, proper application techniques and basic mosquito biology.

Manager Dickson has been asked to take part in a one day Vector Advisory Board to discuss public relations and how we can best communicate the value of mosquito control to the community. The meeting is sponsored by Bayer Chemical and will be on June 26 in New Orleans, LA.

The Utah Mosquito Abatement Association Annual Meeting is scheduled for October 28-30, in Moab, UT. The District Secretary has made room reservations for all staff and Board. The facility is completely booked so if any Trustees cannot attend, Manager Dickson asked that he be notified so that room may be made available to other people from the association.

## **9. Manager's Report:**

Through May, the District had 15 seasonal employees; by the first week of June, there are 18 seasonal employees licensed and trained.

Larval collections were 30% higher than the three-year average during May. This is the second year of using CO<sub>2</sub> traps inside of the wetlands to monitor for adults. April had an above normal amount of precipitation, but both May and June have been very dry. Most people would think that dry years have fewer mosquitoes than wet years. However, May's traps caught more than ten times the number of mosquitoes per night than were collected in May 2011.

Service requests were slightly above the three-year average.

There has been no West Nile Virus detected in Utah to date. However, in the Sacramento, CA, area there have been about 122 dead birds and 83 mosquito pools test positive for WNV. Nationwide there have been two confirmed human cases of WNV - one in California and one in Texas.

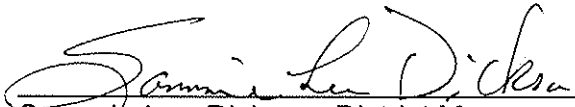
**10. Probable Agenda Items for the July 19, 2012, Board Meeting:**

The July 19 Board Meeting's agenda is expected to include an update on West Nile Virus in Utah and the nation, an update on how the mosquito season is progressing and a report on training and meetings.

The July 19 Board Meeting will be held at 12:30 PM. A box lunch will be available for Board Members at noon.

**11. Adjournment:**

Trustee Thomas made a motion to adjourn the June Board Meeting. The motion was seconded by Trustee Wilson and passed with a unanimous vote. The meeting was adjourned at 7:30 PM.

  
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Sammie Lee Dickson, District Manager

7/19/2012  
Date

  
\_\_\_\_\_  
La Vone Liddle, Board Vice Chair

July 19, 2012  
Date