

SALT LAKE CITY MOSQUITO ABATEMENT DISTRICT

2013 BUDGET AMENDMENTS AND 2013 CERTIFIED TAX RATE HEARING June 20, 2013

1. Presiding: La Vone Liddle, Board 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
Dr. Dagmar Vitek

Trustees Excused: None

Others Present: Sammie Lee Dickson, District Manager
Banugopan Kesavaraju, District Assistant Manager
Cody Cardon, Wood Richards & Associates
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. 2013 Budget Amendments:
 - A. Discussion:

Manager Dickson presented proposed amendments to the 2013 General and Capital Projects Fund Budgets. The proposed changes for the General Fund include a reduction in revenues from property tax from \$1,827,000 to \$1,826,000. This change better approximates actual tax anticipation.

Due to unanticipated revenue from RDA of Salt Lake City (\$36,379), and a Salt Lake County 2012 Property Tax settlement (\$51,558), the proposed Amended 2013 General Fund Budget will ~~not~~ require a transfer from the Capital Projects Fund of \$17,500 instead of \$79,000.

Proposed Changes to line item expenditures are: the movement of \$11,000 from Board Meetings to Salaries and Wages to account for Board Member stipends being taxable, a \$5,000 increase in Medical Insurance to cover adding one employee, reducing Computer/GS by \$5,000, increasing Mobile Phones by \$2,000, increasing Education to \$21,500 to cover tuition

fees and the purchase of t-shirts, reducing Building Maintenance and Repair costs to \$15,000 and reducing Encephalitis Surveillance to \$6,000. The results of these proposed changes will not affect the total budget amount of \$2,033,000.

It is proposed that the Capital Projects Fund Budget be amended to reflect a \$17,500 transfer from the General Fund, an increase in the Previous Year Fund Balance of \$238,500, \$41,000 for the Men's Shower Room Remodel, \$20,000 for a Fish Rearing Project, \$15,000 for a Telephone System, and a Fund Balance of \$41,000. These changes would have the net effect of increasing the total Capital Projects Fund Budget to \$244,500.

3. 2013 Certified Tax Rate Hearing:

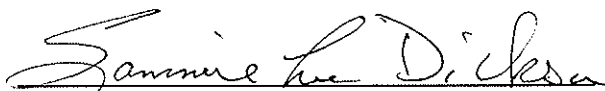
A. Discussion of Proposed 2012 Proposed Budget:

Manager Dickson distributed and reviewed with the Board the financial data prepared to anticipate the monetary needs of the District during 2014 in comparison with the amended 2013 Budget.

The Certified Tax Rate for 2012 was 0.000136. The maximum Certified Tax Rate that the District can collect in 2013 without going through Truth in Taxation hearings is 0.000132. This Certified Tax Rate is expected to generate approximately \$1,826,000.

4. Adjournment:

Trustee Vitek made a motion to adjourn the 2013 Certified Tax Rate Hearing. Trustee Erskine seconded the motion, which was then unanimously approved by the Board. The meeting adjourned at 6:25 PM.


Sammie Lee Dickson, District Manager

7/18/2013
Date


La Vone Liddle, Board Chair

7/18/2013
Date

**MINUTES OF THE
SALT LAKE CITY MOSQUITO ABATEMENT DISTRICT
December 19, 2013**

**Hearing for:
2013 Budgets Amendments
2014 Budgets**

1. Presiding: La Vone Liddle, Chair

Time: 6:00 PM

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

Trustees Present: La Vone Liddle, Chair (via conference telephone)
Maureen Wilson, Vice Chair (via conference telephone)
Dr. Dagmar Vitek (via conference telephone)
G.E. 'Deac' Thomas (via conference telephone)
Todd Erskine

Trustees Excused: None

Others Present: Sammie Lee Dickson, District Manager
Banugopan Kesavaraju, Assistant Manager
No members of the public were present

The District advertised this hearing in a legal advertisement in compliance with Utah Code 52-2-918 in the Salt Lake Tribune, Deseret News and UtahLegals.com on December 12, 2013. This hearing was also placed on the Utah Public Notice Website as required under Utah Code 17B-1-609.

2. 2013 General Fund and Capital Project Fund Budget Amendments:

The Board Members had previously been given a packet containing a proposed 2013 Amended Budget.

Manager Dickson reviewed the proposed changes to various line items. Changes are proposed to the income portion of the General Fund Budget to account for the larger than expected collections of property tax and a contribution from the 2012 General Fund balance. At the end of the spray season the District had about \$110,000 in chemical inventory. The auditor will consider the chemical inventory as cash. The Utah State code does not allow for local districts to end the year with more than 100% of their budget. Since the District uses the money collected in 2013 for the 2014 Budget, the combinations of taxes collected plus the chemical inventory value will cause the District to exceed the legal limit of money in the General Fund. Therefore, it is being proposed, that the 2013

Budget be amended so that \$110,000 of property tax be deposited directly into the Capital Projects Fund. Usually all funds are deposited into the General Fund. The Amended 2013 General Fund Budget total income and expenditures if approved would remain unchanged at \$2,033,000.

The proposed changes to the Amended 2013 Capital Projects Fund Budget account for the \$110,000 in property tax revenue and a slightly larger contribution from the 2012 Capital Project Fund balance. These changes increase slightly the total income and expenditures for the Amended 2012 Capital Projects Fund Budget to \$316,000. The proposed 2013 Amended Capital Projects Fund Budget also transfers \$75,000 from the 'Old Site Remediation' line item to 'Facility Building Additions' and transfers \$58,000 from Capital Projects Disbursements to the Committed Reserves 'Facility Building Additions' line item. This money is being set aside to add the addition to the pesticide storage building in the future.

3. 2014 General Fund and Capital Project Fund Budgets:

The Board of Trustees approved the Tentative 2014 General Fund and Capital Projects Fund Budgets at the October 17, 2013, Board Meeting. The final 2014 General Fund Budget total of \$2,077,000 is 2.1% greater than the 2013 General Fund Budget. The largest Increases in expenditures are in 'Salary and Wages', 'Medical Insurance' and 'Retirement & 401(k)' line items.

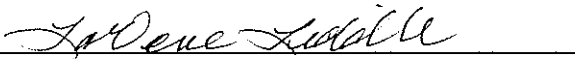
The 2014 Capital Projects Fund, of \$187,121, includes \$20,000 to refinish the shop floor, a \$70,000 transfer to the General Fund and a \$90,121 contribution to the fund balance which will be rolled over to the 2015 Capital Projects fund.

4. Adjournment:

At 6:26 PM, Trustee Erskine made a motion to adjourn the hearing. The motion was seconded by Trustee Thomas and passed with a unanimous vote.


Sammie Lee Dickson, District Manager

1/16/2014
Date


La Vone Liddle, Board Chair

1/14/14
Date