

**MINUTES OF THE  
SALT LAKE CITY MOSQUITO ABATEMENT DISTRICT  
December 17, 2015**

**Public Hearing for:  
Proposed 2016 Property Tax Increase  
2016 Budgets  
2015 Budgets Amendments**

**1. Presiding:** Todd Erskine, Chair

Time: 6:05 PM

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

Trustees Present: Todd Erskine, Chair  
Karen Okabe, Vice Chair  
Dr. Dagmar Vitek  
La Vone Liddle  
Maureen Wilson

Trustees Excused: None

Others Present: Sammie Lee Dickson, District Manager  
Ary Faraji, Assistant Manager / Entomologist  
Sally Beagley, District Secretary  
No members of the public were present

Chair Erskine confirmed that Manager Dickson had started the voice recorder.

Chair Erskine asked the Board Members if anyone had any conflicts of interest to declare. All Board Members responded that they had no conflicts of interest with any items on the Agenda.

**2. Proposed Property Tax Increase for 2016:**

Prior to holding this Public Hearing to receive public comment and consider a proposed property tax increase for the Salt Lake City Mosquito Abatement District for the 2016 budget year, the following legal requirements were completed:

As required under Utah Code 17B-1-1001(iv)(B), the Salt Lake City Council held a public hearing on August 18, 2015, to consider adopting a resolution approving a proposed increase in the property tax rate of the District.

On August 25, 2015, the Salt Lake City Council approved a resolution approving the proposed property tax increase by the District.

The Salt Lake County Treasurer mailed a 'Notice of Proposed Property Tax Increase' to each owner of property within the District. This notice was included within the annual Property Tax Billing which is allowed under Utah Code Utah Code 59-2-919(3)(a)(i). This notice included the location and time of this Public Hearing. This notice was mailed out during the first week of October 2015, fulfilling the requirement to be mailed at least 14 days before the next general election.

At the District's October 15, 2015, Board Meeting, the Agenda Item number five was the announcement of the intent to increase the property tax levy above the certified tax rate for the 2016 budget year. Item number six of that meeting was a discussion and approval of the 2016 Tentative Budget that included the proposed increase in the property tax increase.

Two one-quarter page advertisements were placed in the non-legal section of the Salt Lake Tribune and the Deseret News on December 3 and 10, 2015, as required under Utah Code Utah Code 59-2-919(6)(g). These advertisements were generated using the Utah Tax Commission website, [taxrates.utah.gov](http://taxrates.utah.gov), Truth in Taxation – Calendar-Year Entities.

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 10, 2015. This hearing was also placed on the Utah Public Notice Website as required under Utah Code 17B-1-609.

The proposed property tax increase for the District's 2016 budget year would increase the District's 2016 Budget revenue by an estimated \$1,002,703 for a total estimated income of \$2,895,900 from property tax and \$137,520 from fee-in-lieu. This would be a 52.96% increase in property owners' property tax contribution to the District. A residence, with the average value within the District of \$260,700, would increase from paying \$17.35 to \$26.54 per year which is an increase of \$9.19 annually. A business, with the average value within the District of \$260,700, would increase from paying \$31.54 to \$48.24 per year, which is an increase of \$16.70 annually.

The intended use of the revenue from the proposed increase in property tax is to further the District's five-year plan, which is intended to enable the District to better equip and prepare the District to increase the quality of life and protect the health of Salt Lake City citizens from mosquito-borne nuisance and disease. Some of the individual components of the five-year plan that would be funded by the proposed property tax increase include: facility expansion and remodeling (laboratory with PCR capability to test for arbovirus infections and insecticide resistant genes, indoor mosquito fish rearing, a second vehicle wash station, enlargement of the women's locker room, relocation and upgrade to mechanical shop, expansion of pesticide storage building and the addition of a vehicle storage building); adding five new staff positions (laboratory director,

laboratory technician, two vector control technicians and a rural field supervisor); increasing the number of seasonal employees by eight individuals; and, expanding the capability to address possible invasive diseases and mosquito species that are being enhanced by global climate change.

**3. 2016 General Fund and Capital Project Fund Budgets:**

The Board of Trustees approved the 2016 Tentative General Fund and Capital Projects Fund Budgets at the October 15, 2015, Board Meeting. The final 2016 General Fund Budget total of \$3,192,990 is \$805,490 greater than the 2015 General Fund Budget. The largest increases in expenditures are in employee salary and wage with their associated benefits; and, the \$666,690 contribution to the fund balance and \$150,000 transfer to the Capital Projects Fund.

The 2016 Capital Projects Fund, totaling \$426,000, includes a previous year fund balance contribution of \$271,600 and a transfer from the General Fund of \$150,000. Expenditures include \$150,000 for architectural and engineering services, \$5,000 for environmental remediation and \$271,600 contribution to the fund balance. The Committed Reserve balance will remain at \$879,750.


**4. 2015 General Fund and Capital Project Fund Budget Amendments:**

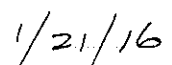
Proposed changes to the 2015 General Fund do not change the total anticipated revenues or expenditures of \$2,387,500. Several revenue line items would be increased: Previous Year Fund Balance, Property Tax Fee in Lieu and Sale of Fixed Assets. There will be no transfer from the Capital Projects Fund of \$253,000 as was in the original 2015 General Fund Budget. Expenditures will be reduced in Administration, Shop & Equipment Maintenance and Spraying. A transfer of \$110,000 will be made to the Capital Projects Fund.


The total amount of expected revenues for the 2015 Capital Projects Fund will be increased from \$283,000 to \$302,600. There will be no disbursements from the Committed Reserves and there will be a contribution to the fund balance of \$271,600.

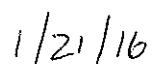
**5. Adjournment:**

At 6:22 PM, Trustee Vitek made the motion to adjourn the hearing. The motion was seconded by Trustee Liddle and passed with a unanimous vote.

  
Sammie Lee Dickson, District Manager

  
Date

  
Todd Erskine, Board Chair

  
Date

