



1735 S. Hoytsville Road
Coalville, Utah 84017
(435) 336-2088

Board of Trustees

DelRay Hatch, President
Gaylen Pace, Vice President
Roger Crittenden, Secretary/Treasurer
Greg Averett
Trevor Clegg
William Connell
Troy Dayley
David Darcey
Trevor Hale
Sue Pollard
Jason Richins

Agenda for the Board Meeting of
Summit Mosquito Abatement District
1735 South Hoytsville Road, Wanship, UT
June 10, 2025
5:00 p.m.

Action Items:

- Approve the Minutes from April 8th Board Meeting
- Expenses for April and May 2025
- Year-to-date budget status
- 2025 Fraud Assessment sent to State Auditor

Follow-up Items

- Site Visit from Design West

Discussion Items:

- Annual Training on Utah's Open Meeting Act
- Field Report
- 2025 Annual UMAA meeting
- Next Board Meeting: August 12th

Agenda for the Rate and Budget Hearing
6 p.m.

- Review and discuss the tax rate
- Public input on the tax rate and amended budget
- Finalize and approve tax rate and amended budget
- Discuss increasing the tax rate for 2026



**Minutes of the
Summit Mosquito Abatement District Board Meeting
April 8, 2025**

The regular board meeting for Summit Mosquito Abatement District was convened on April 8, 2025 at 5 p.m. in the District's board room. Those present were DelRay Hatch, Roger Crittenden, Trevor Hale, Gaylen Pace, Brenz Staples, and Bryan Stephens. David Darcey, Trevor Clegg, and Bill Connell attended the meeting electronically. Greg Averett, Troy Dayley, Sue Pollard, and Jason Richins were excused from the meeting.

Action Items

Minutes from the February 11th Board Meeting

The minutes of the February 11th board meeting were sent to members prior to the meeting for their review. Gaylen indicated that under "Year-end 2024 Budget" that "Trevor" needed to be changed to "Trevor H." With no other corrections or additions, Gaylen made the motion to approve the minutes for the February 11th regular board meeting, and Roger seconded. The motion passed unanimously.

Expenses for February 2024 and March 2025

Trevor H. wondered about the charges to Home Depot for \$386.12 and Amazon for \$225, both for backpack dusters. The assistant manager explained that the District will experiment with new brands of backpack dusters since the current brand the District uses is no longer available. Bill asked about the charge of \$24.10 to Walmart for a grind kit. The assistant manager explained that this was for wheels for the grinder. With no other questions or concerns from board members regarding the expenses, Trevor H. made the motion to approve the expenses from the checking account for February and March 2025, and Bill seconded. The motion passed unanimously. Then, Roger made a motion to approve the expenses from the credit card account for February and March 2024, and Gaylen seconded. The motion passed unanimously.

Year-to-date 2025 Budget

DelRay asked about the revenue in the "Railcar" line item. The manager explained that it is tax revenue that comes from railroad activity with the county. With no other questions or concerns, David made a motion to approve the YTD 2025 budget and Bill seconded. The motion passed unanimously.

2025 Ethical Behavior Agreement

In conjunction with the Fraud Assessment Survey that the District is required to submit each year to the state auditor's office, the manager distributed the 2025 Code of Ethical Behavior Agreement for each board member to review and sign. The manager will keep each board member's signed agreement on file. Those who were present at the District's office for the meeting completed a Ethical Behavior Agreement. Marilyn will follow up with those who attended electronically or who did not attend to get the agreement signed and returned.

Follow-up Items

Assistant Manager Report on the WCMCA Meeting

Brenz reported on some of the things that he learned while attending the WCMCA meeting in Wyoming. He indicated that he benefited from networking with managers from other districts

and with other professionals within the industry. He also was able to learn more about how to speciate adult mosquitoes. Another take-away from the meeting was the need for the District to try different trapping methods, such as Gravid traps. He appreciated the opportunity to attend the meeting.

Salary Adjustments for 2025

Before discussing salary adjustments, the manager informed the board that with the increase in payroll expense, the gap between what is budgeted and actual expenses will be narrower than what members have seen in the past. In other words, the manager feels that what the District budgeted for the payroll expense will be very close to what is actually paid out. However, it did think overall the District would still be within budget. The manager discussed with board members about giving employees the customary raise for 2025. Board members agreed that those employees who have reached the salary cap would receive a 2.3% increase, which is the current CPI for 2025. Those who have not reached the cap would receive a \$1 per hour raise. Trevor H. made a motion of a 2.3% salary increase for employees who have reached the salary cap, and a dollar an hour increase for those who have not.. Gaylen seconded. The motion passed unanimously.

SMAD's Request for Qualifications for Architectural/Engineering Services

The manager presented board members with an updated RFQ for architectural/engineering services. Using a slide presentation, the manager then showed board members some of the firms within Utah that provide or have provided A/E services to governmental agencies throughout the state. While all the firms that were presented have worked with governmental organizations, the firm with the most experience working with mosquito districts is Design West. The manager threw out the idea of seeing if Design West would be willing to meet with the District to discuss the development process for a new facility. Board members liked this approach, so the manager will contact Design West to set up a meeting.

Discussion Items

Annual Training on Utah's Open Meeting Act

Since there were several members absent at tonight's meeting, the board decided to table this training until the next meeting to allow more to attend.

2025 Spring Workshop

Brenz discussed taking 10 District employees down to the UMAA spring workshop to receive training on the various surveillance and treatment topics. The workshop will be held on May 9th at the Salt Lake City Mosquito District's facility.

2025 Season Outlook and Issues

Brenz informed board members that he had been working to get the District ready for the upcoming season (e.g., repairing equipment and building new material/kits.) He indicated that the plan is to hire 6 new employees to replace those who have left. He expects to have employees coming during the end of April and will begin work in the field on surveillance and treatment as needed.

Next Board Meeting

The next board meeting and rate hearing will be held on June 10th at 5 p.m.

Trevor H. made a motion to adjourn the regular board meeting at 6:02 p.m.

SUMMIT MOSQUITO ABATEMENT DISTRICT

111020 Zion Bank Ending Balance: \$17,511.14

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat Auto	Balance
05/30/2025	SVCCHRG Check	104082 Office Expense	Service Charge		\$12.00		R	\$10,685.53
05/29/2025		AVG	Internet security subscription ID #AGAP1610702252 from June 2025 to July 2026		\$85.71		R	\$10,697.53
05/28/2025	Expense	104082 Office Expense Lieutenant Governor	2025 Entity Registration Renewal		\$25.00		R	\$10,783.24
05/28/2025	Expense	104082 Office Expense Smith's	Staff meeting food 5/28/25		\$60.63		R	\$10,808.24
05/28/2025	Expense	104082 Office Expense Enbridge	Service from 4/8/24 to 5/6/25		\$47.40		R	\$10,868.87
05/27/2025	Expense	1041601 Utilities:Gas Column Software PBC	June 2025 Board Mtg Notice in Park Record		\$25.73		R	\$10,916.27
05/27/2025	Expense	104230 Advertising 1040701 Field Expense:Surveillance	Denatured Alcohol 190 Technical Grade		\$159.29		R	\$10,942.00
05/27/2025	Expense	-Split-			\$71.08		R	\$11,101.29
05/23/2025	Tax Payment	IRS Payroll Liabilities:Federal Taxes (941/943/944)	Tax Payment for Period: 05/17/2025- 05/20/2025		\$4,074.22		R	\$11,172.37
05/22/2025	Expense	Rocky Mountain Power 1041602 Utilities:Electricity	Service from 3/31/25 to 4/29/25		\$52.90		R	\$15,246.59
05/21/2025	Expense	Utah State Retirement Systems 65601 Payroll Expenses:Retirement	Pay period ending 5/16/25		\$1,487.34		R	\$15,299.49

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat Auto	Balance
05/20/2025			Payroll			\$20,000.00	R	\$16,786.83
	Transfer	111030 State treasure working fund						
05/20/2025		All West Communications			\$129.44		R	-\$3,213.17
	Expense	1041603 Utilities:Office Phone/Internet						
05/20/2025	DD	Tiffany D Richins	Pay Period: 05/04/2025-05/17/2025		\$463.72		R	-\$3,083.73
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Keyan Staples	Pay Period: 05/04/2025-05/17/2025		\$1,585.88		R	-\$2,620.01
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Maleah Bowen	Pay Period: 05/04/2025-05/17/2025		\$1,127.84		R	-\$1,034.13
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	DelRay Hatch {Board President}	Pay Period: 05/11/2025-06/10/2025		\$275.05		R	\$93.71
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Roger Crittenden {Board Member}	Pay Period: 05/11/2025-06/10/2025		\$138.52		R	\$368.76
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Mr. Bryan K Stephens	Pay Period: 05/04/2025-05/17/2025		\$1,445.39		R	\$507.28
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Makell Hamilton	Pay Period: 05/04/2025-05/17/2025		\$691.03		R	\$1,952.67
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Hayden Averett	Pay Period: 05/04/2025-05/17/2025		\$850.14		R	\$2,643.70
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Bryce G. Becker	Pay Period: 05/04/2025-05/17/2025		\$1,306.64		R	\$3,493.84
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Callie Woolstenhulme (deleted)	Pay Period: 05/04/2025-05/17/2025		\$1,264.71		R	\$4,800.48
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Marilyn Blakley	Pay Period: 05/04/2025-05/17/2025		\$426.23		R	\$6,065.19
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Brenz Staples	Pay Period: 05/04/2025-05/17/2025		\$2,196.78		R	\$6,491.42
	Paycheck	Direct Deposit Payable						
05/20/2025	DD	Treyson L. Pace	Pay Period: 05/04/2025-05/17/2025		\$828.73		R	\$8,688.20

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat	Balance
05/20/2025	DD Paycheck	Direct Deposit Payable Nathan B Hunter (deleted)	Pay Period: 05/04/2025-05/17/2025	R	\$1,308.49		R	\$9,516.93
05/12/2025	Paycheck	Direct Deposit Payable	Visa charges from 4/16/25 to 5/15/25	R	\$162.30		R	\$10,825.42
05/12/2025	Transfer	12200 Zions Bank Visa Card						
05/12/2025	Expense	Shirts to a T 1040702 Field Expense:Clothing/Gear	Inv #9986 Clothing for 2025 season	R	\$869.96		R	\$10,987.72
05/12/2025	Expense	Shirts to a T 1040702 Field Expense:Clothing/Gear	24 Hats Inv #10083	R	\$372.00		R	\$11,857.68
05/09/2025		Utah State Retirement Systems	Pay period ending 5/2/25	R	\$1,487.34		R	\$12,229.68
05/09/2025	Expense	65601 Payroll Expenses:Retirement						
05/09/2025		AgTerra Technologies, Inc	Annual subscription renewal for Strider & SprayLog	R	\$700.00		R	\$13,717.02
05/09/2025	Expense	1040701 Field Expense:Surveillance						
05/09/2025	Tax Payment	IRS Payroll Liabilities:Federal Taxes (941/943/944)	Tax Payment for Period: 05/03/2025-05/06/2025	R	\$2,325.64		R	\$14,417.02
05/06/2025		Intuit	Inv #10001393467324April premium 10 @ \$9 each	R	\$96.44		R	\$16,742.66
05/06/2025	Expense	104082 Office Expense ADAPCO	10 Dippers Inv #SI3010000653	R	\$173.06		R	\$16,839.10
05/06/2025	Check	104030 Chemicals and supplies						
05/06/2025	9535 Check	Summit Merc -Split-	14 pr boots/light bulbs	R	\$1,679.98		R	\$17,012.16
05/06/2025	DD Paycheck	Mr. Bryan K Stephens Direct Deposit Payable	Pay Period: 04/20/2025-05/03/2025	R	\$1,445.38		R	\$18,692.14
05/06/2025	DD Paycheck	Keyan Staples Direct Deposit Payable	Pay Period: 04/20/2025-05/03/2025	R	\$1,067.87		R	\$20,137.52

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat	Balance
05/06/2025	DD Paycheck	Marilyn Blakley	Pay Period: 04/20/2025-05/03/2025		\$426.23		R Auto	\$21,205.39
05/06/2025	DD Paycheck	Direct Deposit Payable Brenz Staples	Pay Period: 04/20/2025-05/03/2025		\$2,196.77		R	\$21,631.62
05/06/2025	DD Paycheck	Direct Deposit Payable Maleah Bowen	Pay Period: 04/20/2025-05/03/2025		\$478.92		R	\$23,828.39
05/06/2025	DD Paycheck	Direct Deposit Payable Bryce G. Becker	Pay Period: 04/20/2025-05/03/2025		\$1,291.74		R	\$24,307.31
05/05/2025	DD Paycheck	Direct Deposit Payable	GPS Service from March 23 to April 22, 2025		\$213.88		R	\$25,599.05
05/05/2025	Expense	104121 Data plan for GIS System						
05/05/2025	Expense	Fuel Network	Fuel for April 2025		\$105.51		R	\$25,812.93
04/30/2025	SVCCHRG	104250 Fuel Bill	Service Charge		\$12.00		R	\$25,918.44
04/29/2025	Check	104082 Office Expense Enbridge	Service from 3/7/25 to 4/7/25		\$112.34		R	\$25,930.44
04/28/2025	Expense	1041601 Utilities:Gas						
04/28/2025	Transfer	111030 State treasure working fund	Payroll/Bills			\$25,000.00	R	\$26,042.78
04/25/2025	Tax Payment	IRS	Tax Payment for Period: 04/19/2025-04/22/2025		\$1,609.90		R	\$1,042.78
04/24/2025	Expense	Payroll Liabilities:Federal Taxes (941/943/944) Utah State Retirement Systems			\$1,487.34		R	\$2,652.68
04/23/2025	Expense	65601 Payroll Expenses:Retirement Rocky Mountain Power			\$55.62		R	\$4,140.02
04/22/2025	DD Paycheck	1041602 Utilities:Electricity Marilyn Blakley	Pay Period: 04/06/2025-04/19/2025		\$426.23		R	\$4,195.64
04/22/2025	DD Paycheck	Direct Deposit Payable Brenz Staples	Pay Period: 04/06/2025-04/19/2025		\$2,196.78		R	\$4,621.87

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat Auto	Balance
04/22/2025	DD Paycheck	Direct Deposit Payable Mr. Bryan K Stephens	Pay Period: 04/06/2025-04/19/2025		\$1,445.39		R	\$6,818.65
04/20/2025	Paycheck	Direct Deposit Payable All West Communications			\$129.14		R	\$8,264.04
	Expense	1041603 Utilities:Office Phone/Internet						
04/18/2025		UT State Tax Commission	Tax Payment for Period: 01/01/2025-03/31/2025		\$1,656.51		R	\$8,393.18
	Tax Payment	Payroll Liabilities:UT Income Tax						
04/16/2025		IRS	Tax Payment for Period: 04/09/2025-04/11/2025		\$84.18		R	\$10,049.69
	Tax Payment	Payroll Liabilities:Federal Taxes (941/943/944)						
04/15/2025	Expense	UMAA workshop			\$250.00		R	\$10,133.87
04/14/2025	Expense	104082 Office Expense			\$2,083.71		R	\$10,383.87
	Transfer	12200 Zions Bank Visa Card	Cover CC charges for Mar/Apr 2025					
04/14/2025		Utah State Retirement Systems			\$1,487.34		R	\$12,467.58
	Expense	65601 Payroll Expenses:Retirement						
04/11/2025		IRS	Tax Payment for Period: 04/05/2025-04/08/2025		\$1,609.94		R	\$13,954.92
	Tax Payment	Payroll Liabilities:Federal Taxes (941/943/944)						
04/10/2025		111030 State treasure working fund	Chemical			\$35,000.00	R	\$15,564.86
04/10/2025	Transfer	ADAPCO						
	Check	104030 Chemicals and supplies	Chemical - see invoice #SI301000559		\$9,398.40		R	-\$19,435.14
04/10/2025	9534	Whites Auto Parts						
04/10/2025	9533	104150 Equipment Repairs/Expenses	2 cycle oil		\$33.96		R	-\$10,036.74
	Check							

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat	Balance
04/10/2025	9532 Check	Gilbert and Stewart 104090 Accounting and Legal Fees	2024 Audit fees ID #208084		\$3,500.00		Auto R	-\$10,002.78
04/10/2025	9531 Check	Clarke Mosquito Control Products, Inc. 104030 Chemicals and supplies	33 bags Altosid XR-G Inv #005111720 & 7 bags Altosid XR-G Inv #005111844 Shipped seperately.		\$16,480.00		R	-\$6,502.78
04/10/2025	9530 Check	ADAPCO 104030 Chemicals and supplies	Vectobac GS 120 bags, Vectoprime FG 40 bags Inv #SI3010000442		\$18,896.00		R	\$9,977.22
04/10/2025	DD Paycheck	Trevor Clegg (Board Member) (deleted) Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$69.26		R	\$28,873.22
04/10/2025	DD Paycheck	David Darcey (Board Member) (deleted) Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$69.26		R	\$28,942.48
04/10/2025	DD Paycheck	Gaylen Pace {Board Member} (deleted) Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$103.42		R	\$29,011.74
04/10/2025	DD Paycheck	DelRay Hatch {Board President} Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$107.99		R	\$29,115.16
04/10/2025	DD Paycheck	Roger Crittenden {Board Member} Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$78.22		R	\$29,223.15
04/10/2025	DD Paycheck	Trevor Hale (Board Member) (deleted) Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$94.46		R	\$29,301.37
04/10/2025	DD Paycheck	William Connell {Board Member} (deleted) Direct Deposit Payable	Pay Period: 03/11/2025-04/10/2025		\$69.26		R	\$29,395.83
04/08/2025	Transfer	12200 Zions Bank Visa Card	Cover CC charges		\$144.47		R	\$29,465.09

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment	Deposit	Stat Auto	Balance
04/08/2025		Column Software PBC	April 2025 Board Mtg Notice in Park Record		\$24.60		R	\$29,609.56
04/08/2025	Expense DD	104230 Advertising Brenz Staples	Pay Period: 03/23/2025-04/05/2025		\$2,196.76		R	\$29,634.16
04/08/2025	Paycheck DD	Direct Deposit Payable Mr. Bryan K Stephens	Pay Period: 03/23/2025-04/05/2025		\$1,445.38		R	\$31,830.92
04/08/2025	Paycheck DD	Direct Deposit Payable Marilyn Blakley	Pay Period: 03/23/2025-04/05/2025		\$426.24		R	\$33,276.30
04/07/2025	Paycheck	Direct Deposit Payable	Payroll & Audit chgs			\$25,000.00	R	\$33,702.54
	Transfer	111030 State treasure working fund						
04/06/2025		Intuit	Payroll worker charge 5 @ \$9 each, live expert		\$98.22		R	\$8,702.54
	Expense	104082 Office Expense						
04/05/2025		Home Depot	Carpet cleaner rental	Capital Expenditures	\$27.08		R	\$8,800.76
04/05/2025	Expense	104082 Office Expense Karl Malone PowerSports	Ranger oil change supplies		\$88.97		R	\$8,827.84
	Expense	104150 Equipment Repairs/Expenses						
04/05/2025		Home Depot	Bypass LED	Capital Expenditures	\$19.98		R	\$8,916.81
	Expense	104082 Office Expense						

SUMMIT MOSQUITO ABATEMENT DISTRICT

12200 Zions Bank Visa Card Ending Balance: \$306.61

Date	Ref No. Type	Payee Account	Memo	Class Location	Charge	Payment	Stat Auto	Balance
05/28/2025	CC- Credit	Intuit 104082 Office Expense	Quickbooks desktop annual fee -- cancelled 5/26/25 Partial refund \$1680.38. 5/28/25			\$1,680.38		\$246.69
05/23/2025			Quickbooks desktop annual fee -- cancelled 5/26/25 Partial refund \$1680.38. 5/28/25		\$1,699.00			\$1,927.07
05/13/2025	Expense	104082 Office Expense Amazon 1040701 Field Expense:Surveillance	2 pair wading boots		\$228.07		R	\$228.07
05/12/2025			Visa charges from 4/16/25 to 5/15/25			\$162.30	R	\$0.00
05/01/2025		Transfer 111020 Zion Bank			\$70.36		R	\$162.30
04/17/2025	Expense	1040701 Field Expense:Surveillance Amazon 1040701 Field Expense:Surveillance	Powered backpack sprayer		\$91.94		R	\$91.94
04/14/2025			Cover CC charges for Mar/Apr 2025			\$2,083.71	R	\$0.00
04/08/2025	Transfer	111020 Zion Bank	Cover CC charges			\$144.47	R	\$2,083.71
04/01/2025	CC- Credit	1040603 Equipment purchases:Field	Refund on spill kit supplies			\$14.99	R	\$2,228.18

SUMMIT MOSQUITO ABATEMENT DISTRICT

Budget vs. Actuals: FY_2025 - FY25 P&L

January - May, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
103010 Fee in lieu of taxes	7,293.41		7,293.41	
103014 Final Current Distribution		638,000.00	-638,000.00	
103015 Investment Interest	23,106.03		23,106.03	
103016 Current Distribution	1,054.52		1,054.52	
103018 Delinquent Taxes	33,359.81		33,359.81	
103019 Interest on Delinquent Taxes	379.01		379.01	
103021 Circuit Breaker	211.50		211.50	
103022 Railcar	64.74		64.74	
103023 Commercial Vehicle	166.08		166.08	
103070 Interest income	34,443.44	135,000.00	-100,556.56	25.51 %
Total Income	\$100,078.54	\$773,000.00	\$ -672,921.46	12.95 %
GROSS PROFIT	\$100,078.54	\$773,000.00	\$ -672,921.46	12.95 %
Expenses				
104020 Board meetings		1,700.00	-1,700.00	
104030 Chemicals and supplies	44,947.46	180,000.00	-135,052.54	24.97 %
104050 Professional Expenses		10,000.00	-10,000.00	
1040501 Meetings/Training Resigstration	489.00		489.00	
1040502 Meetings/Training Hotel	443.11		443.11	
1040504 Meeting/Training Meals	73.48		73.48	
Total 104050 Professional Expenses	1,005.59	10,000.00	-8,994.41	10.06 %
104060 Equipment purchases		7,000.00	-7,000.00	
1040602 Office	97.25		97.25	
1040603 Field	632.55		632.55	
Total 104060 Equipment purchases	729.80	7,000.00	-6,270.20	10.43 %
104066 Insurance Premiums		25,000.00	-25,000.00	
104070 Field Expense		20,000.00	-20,000.00	
1040701 Surveillance	3,757.18		3,757.18	
1040702 Clothing/Gear	1,241.96		1,241.96	
1040705 Drone Treatment		10,000.00	-10,000.00	
Total 104070 Field Expense	4,999.14	30,000.00	-25,000.86	16.66 %
104082 Office Expense	2,862.10	7,000.00	-4,137.90	40.89 %
104090 Accounting and Legal Fees	3,785.00	10,000.00	-6,215.00	37.85 %
104121 Data plan for GIS System	427.76	2,800.00	-2,372.24	15.28 %
104130 Rent		1,200.00	-1,200.00	
104150 Equipment Repairs/Expenses	2,597.75	6,000.00	-3,402.25	43.30 %
104160 Utilities		2,500.00	-2,500.00	
1041601 Gas	621.31		621.31	
1041602 Electricity	255.39		255.39	
1041603 Office Phone/Internet	646.84	1,700.00	-1,053.16	38.05 %
Total 104160 Utilities	1,523.54	4,200.00	-2,676.46	36.27 %
104170 Arbovirus Testing		3,000.00	-3,000.00	

SUMMIT MOSQUITO ABATEMENT DISTRICT

Budget vs. Actuals: FY_2025 - FY25 P&L

January - May, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
104180 CRA Tax Increment Expense	1,184.71	20,000.00	-18,815.29	5.92 %
104210 Recertification Tests		400.00	-400.00	
104230 Advertising	87.62	300.00	-212.38	29.21 %
104250 Fuel Bill	252.68	15,000.00	-14,747.32	1.68 %
6560 Payroll Expenses		410,400.00	-410,400.00	
65601 Retirement	14,873.40	39,000.00	-24,126.60	38.14 %
Taxes	6,458.54		6,458.54	
Wages	82,266.57		82,266.57	
Total 6560 Payroll Expenses	103,598.51	449,400.00	-345,801.49	23.05 %
Reimbursements	318.08		318.08	
Total Expenses	\$168,319.74	\$773,000.00	\$ -604,680.26	21.77 %
NET OPERATING INCOME	\$ -68,241.20	\$0.00	\$ -68,241.20	0.00%
NET INCOME	\$ -68,241.20	\$0.00	\$ -68,241.20	0.00%

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

Local Call (801) 538-1042 Toll Free (800) 395-7665

www.treasurer.utah.gov

SUMMIT MOSQUITO ABATEMENT DIST

BRYAN STEPHENS

PO BOX 523

COALVILLE UT 84017

Account	Account Period
891	May 01, 2025 through May 31, 2025

Summary

Beginning Balance	\$ 1,135,825.35	Average Daily Balance	\$ 1,108,517.20
Deposits	\$ 11,815.69	Interest Earned	\$ 4,210.43
Withdrawals	\$ 45,000.00	360 Day Rate	4.4109
Ending Balance	\$ 1,102,641.04	365 Day Rate	4.4721

Date	Activity	Deposits	Withdrawals	Balance
05/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,135,825.35
05/05/2025	Payroll/	\$ 0.00	\$ 25,000.00	\$ 1,110,825.35
05/20/2025	Payroll	\$ 0.00	\$ 20,000.00	\$ 1,090,825.35
05/23/2025	PTX-MSQ	\$ 7,605.26	\$ 0.00	\$ 1,098,430.61
05/31/2025	REINVESTMENT	\$ 4,210.43	\$ 0.00	\$ 1,102,641.04
05/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,102,641.04

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

Local Call (801) 538-1042 Toll Free (800) 395-7665

www.treasurer.utah.gov

SUMMIT MOSQUITO ABATE-BLDG FUND

BRYAN STEPHENS

PO BOX 523

COALVILLE UT 84017

Account	Account Period
892	May 01, 2025 through May 31, 2025

Summary

Beginning Balance	\$ 1,963,642.47	Average Daily Balance	\$ 1,963,642.47
Deposits	\$ 7,458.41	Interest Earned	\$ 7,458.41
Withdrawals	\$ 0.00	360 Day Rate	4.4109
Ending Balance	\$ 1,971,100.88	365 Day Rate	4.4721

Date	Activity	Deposits	Withdrawals	Balance
05/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,963,642.47
05/31/2025	REINVESTMENT	\$ 7,458.41	\$ 0.00	\$ 1,971,100.88
05/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,971,100.88

Fraud Risk Assessment

Continued

*Total Points Earned: 320/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	N/A	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: Summit Mosquito Abatement District

*Completed for Fiscal Year Ending: 2025 *Completion Date: 2/11/25

*CAO Name: Bryan Stephens *CFO Name: Roger Crittenden

*CAO Signature: [Signature] *CFO Signature: [Signature]

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			X	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Rate Detail

REAL PROPERTY VALUES				
	2025 Original	2024 Year End	Orig. - Year End	% Change
Real Property (98.55 %)	53,196,266,978	48,530,934,825	4,865,332,153	9.51 %
(-) Incremental Value	1,077,109,433	997,830,211	79,279,222	7.95 %
(=) Total Adjusted Value Real	52,119,157,545	47,533,104,614	4,586,052,931	9.65 %
CENTRALLY ASSESSED PROPERTY VALUES				
	2025 Original	2024 Year End	Orig. - Year End	% Change
Centrally Assessed (0.69 %)	373,866,092	355,752,760	18,113,322	5.09 %
(-) Incremental Value	-3,334,994	-3,415,022	80,038	-2.34 %
(=) Total Adjusted Value CA	377,201,065	359,167,782	18,033,284	5.02 %
PERSONAL PROPERTY VALUES				
	2024 Year End	2023 Year End	2024YE - 2023YE	% Change
Personal Property (0.75 %)	407,379,127	407,379,127		
(-) Incremental Value	-1,300,821	2,970,445	-4,271,266	-143.79 %
(-) Semiconductor				
(=) Total Adjusted Value PP	408,679,948	404,408,682	4,271,266	1.06 %

REAL PROPERTY NEW GROWTH		Total Adjusted Value Real
2025 Original		52,119,157,545
(+) 2024 Year End		47,533,104,614
(*) Orig - Year End		4,586,052,931
(-) Value Change		3,311,977,790
(=) Real New Growth		1,274,075,141
CENTRALLY ASSESSED NEW GROWTH		
2025 Original		377,207,066
(-) Benchmark		387,104,038
(=) CA New Growth		0
PROJECT AREA NEW GROWTH		
Real		
(+) Centrality Assessed		
(*) Personal		
(=) Project Area New Growth		0

NEW GROWTH TOTALS		
Real New Growth		1,274,075,141
(+) CA New Growth		
(+) Project Area New Growth		
(=) Eligible New Growth		1,274,075,141
(x) 5 Year Avg Collection Rate		94.82 %
(=) Collection Rate Adjusted Eligible New Growth		1,208,078,049

CERTIFIED TAX RATE CALCULATION		
Total Adjusted Value (R-CA+PP)		52,405,038,559
(-) Board of Equalization (BOE) Adjustment		1,368,639,689
(x) 5 Year Average Collection (2025/2024)		94.82 % / 94.94 %
(=) Proposed Tax Rate Value		48,866,813,469
(-) Collection Rate Adjusted Eligible New Growth		1,208,078,049
(=) Certified Tax Rate Value		47,658,735,360

Budget Code	Budget Name	2024 Year End Budgeted Revenue	2024 Year End Adjusted Budgeted Revenue	Calc. Certified Tax Rate	2024 Year End Final Tax Rate	% Change	Certified Tax Revenue W/O New Growth	New Growth Revenue	Certified Tax Revenue W/ New Growth	Auditor's Certified Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Budgeted Revenue	Final Budgeted Revenue	Final Tax Rate
110	Mosquito Abatement	\$ 637,991	\$ 637,676	0.000013	0.000014	-7.14%	\$ 619,564	\$ 637,205	\$ 635,269	0.000013	\$ 635,269				
	Grand Total	\$ 637,991	\$ 637,676	0.000013	0.000014		\$ 619,564	\$ 637,205	\$ 635,269	0.000013	\$ 635,269				

		2024 Year End			Certified Tax			Auditor's			
	Budget Code	Budget Name	2024 Year End Budgeted Revenue	Adjusted Budgeted Revenue	Calc. Certified Tax Rate	2024 Year End Final Tax Rate	% Change	Certified Tax Rate Revenue W/O New Growth	New Growth Revenue	Certified Tax Rate Revenue W/ New Growth	Auditor's Certified Rate Revenue
▶	110	Mosquito Abatement	\$ 637,991	\$ 637,676	0.000013	0.000014	-7.14%	\$ 619,564	\$ 15,705	\$ 635,269	\$ 635,269
		Grand Total	\$ 637,991	\$ 637,676	0.000013	0.000014		\$ 619,564	\$ 15,705	\$ 635,269	\$ 635,269

Calendar Year Entity Property Tax Increase Requirements (TNT)

This page is designed to act as a *support* and guide only. State statute is always the best place to find definitive and reliable answers to your questions. Links to appropriate statutes will be provided below.

Relevant Truth in Taxation Statutes

(Sections [59-2-919](#), [59-2-919.1](#), [59-2-919.2](#), [63G-30-102](#))

Preliminary Requirements

Date	Requirement
On or Before Oct. 1st	Notify the county auditor and the Tax Commission of the date, time, and place of the Tax Increase public hearing.
-	To get an estimated tax rate, please fill out the Truth in Taxation Ad on the Certified Tax Rates website. The estimated tax rate will calculate based on the amount in the <i>Additional Budget</i> box. Filling out other information will help in generating the TNT Newspaper Ad.

**Important Note: The estimated tax rate includes all budgets within the entity. Please contact us for an estimated rate for just one of the entity's budgets. **

Calendar Year Tax Increase

- ☒ Truth in Taxation
☐ Judgment Levy
☐ Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement

2026 Estimated Tax Rate: 0.000000

(Additional Budget + Final Budgeted Revenue) / Proposed Tax Rate Value
= 2026 Estimated Tax Rate

Nov / Dec Advertisement 2025

Additional Budget:	Additional Budget	Average Residential Value:	Avg Residential Value	(Please Obtain From the Assessor's Office)
Advertisement Information				
Taxing Entity Name:	BOX ELDER	Pre-Election Public Meeting Date:	Public Meeting Date	(At Least 14 Days Prior to Election)
Contact Phone:	Contact Phone on Ad	Notice Mailed Date:	Notice Mailed Date	(At Least 7 Days Prior to Election)
Entity Website:	Website			
Virtual Meeting Link:	Internal Address for Remote Participation and Live Streaming Options			

Public Hearing Information

Room #:	Room Number/Name	Date:	Hearing Date	(At Least 10 Days After Notice Mailing)
Location:	Building Name	Time:	Start Time	(At or After 6:00 P.M.)
Address:	Street Address			
City:	City			
Whom should the Tax Commission contact with questions?				
Name:	Division Contact	Note: Does NOT Appear on Advertisement		
Phone:	Contact Phone	Note: Does NOT Appear on Advertisement		

Public Meeting Requirements

Date	Requirement
14 or more days before the general or municipal election	In a public meeting 14 days or more prior to the general or municipal election, the following must be specifically stated in both the meeting as well as the meeting agenda: 1. Intent to increase property taxes. 2. Dollar amount of increase. 3. Expressed purpose for increase. 4. Approximate percentage of the increase.
14 days or more before public hearing	If this statement is made, it must be 14 days or more before the date of the public hearing (don't confuse public meeting with public hearing). This ensures that there is adequate time between when intent is expressed to increase property tax and when the public has an opportunity to respond (at the public hearing).

Mailed Notice Requirements

In addition to advertisement, giving appropriate notice is fundamental to the TNT process. As currently defined, this notice is mailed to each property owner.

Date	Requirement
7 or more days before General or County Election	Notice mailed to each owner of property within the calendar year taxing entity and listed on the assessment roll. Notice must fit certain physical characteristics. (See characteristics below)
And 14 or more days before the date of the public hearing	

NOTICE OF PROPOSED TAX INCREASE

(Taxing Entity Name)

Serial/Parcel Number: 0123456789

Owner Information:

Owner Name
Owner Address
City, State, Zip

Statement required 59-2-919(3)(c)(iv)

[Insert name of taxing entity] is proposing a tax increase for 2025. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of 2024 data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.

Market Value	Taxable Value	Current Year Tax Rate	Current Year Tax	Estimated Next Year Tax Rate	Estimated Next Year Tax
150,000	82,500	.000318	\$26.24	.000637	\$52.55

PUBLIC HEARING

Date: November 2024
Time: 6:00 PM
Location: Taxing Entity
Address
City, Utah

This rate is determined by dividing (Additional Budget Requested + 2024 Final Budgeted Revenue) by the 2024 Proposed Tax Rate Value.

To obtain more information regarding the tax increase, citizens may contact (Taxing Entity Name) at (phone number)

You may elect to receive an electronic notice of future deed or mortgage recordings on your property. To make this request, please (county specific instructions). 59-2-919 (3)(c)(vii)

Advertisement Requirements

Advertisement is a big part of the TNT process. There are two primary advertisement categories defined in the statute.

1. Electronic Advertisements
2. Class A Notice

Electronic Advertisements

Date	Requirement
-	TNT Ad must be filled out on the Certified Tax Rate System (www.taxrates.utah.gov). After you sign in, on the main screen hover over <i>Data Entry</i> menu item, then click on <i>Truth in Taxation December Ad</i> and fill out the information.
At least 14 days before public hearing	Post advertisement on Utah Public Notice website, www.utah.gov/pmn/index.html , for at least 14 days prior to public hearing.
At least 14 days before public hearing	Post advertisement on www.utahlegals.com for at least 14 days prior to public hearing.
-	Advertisement should be posted on the county and entity's website. *If operating budget more than \$250,000.

Physical Characteristics of Electronic Advertisement

- Must contain the following text:

NOTICE OF PROPOSED TAX INCREASE (NAME OF TAXING ENTITY) The (taxing entity) is proposing to increase its property tax revenue. -The (taxing entity) tax on a (average value of residence) residence would increase from \$___ to \$___, which is \$___ per year. -The (taxing entity) tax on a (average value of business) would increase from \$___ to \$___, which is \$___ per year. -If the proposed budget is approved, (taxing entity) would receive an additional \$___ in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, (taxing entity) would increase its property tax budgeted revenue by ___% above last year's property tax budgeted revenue excluding new growth. -The (taxing entity) invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online. PUBLIC HEARING Date/Time: Location: Virtual Meeting Link: To obtain more information regarding the tax increase, citizens may contact the (taxing entity) at (phone) or visit (website).

Class A Notice Requirements

Date	Requirement
At least 14 days before public hearing	If the affected area is a municipality or proposed municipality with a population of less than 2,000, in a public location in or near the affected area that is reasonably likely to be seen by residents of the affected area.
At least 14 days before public hearing	If the affected area is a county, in a public location within the county that is reasonably likely to be seen by residents of the county.
At least 14 days before public hearing	If the affected area is a municipality with a population of 2,000 or more, or a proposed municipality with a population of 2,000 or more, in a public location within the municipality or proposed municipality that is reasonably likely to be seen by residents of the municipality or proposed municipality.
At least 14 days before public hearing	If the affected area is an interlocal entity, within, or as applicable near, each jurisdiction that is part of the interlocal entity, in accordance with the provisions that apply to that jurisdiction.

Public Hearing Requirements

Date	Requirement
-	Open to the Public
-	No items on meeting agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity's budget, a special district or special service districts fee implementation or increase, or a combination of these items.
-	The total dollar amount of the increase and the reasons for the tax increase must be stated during the meeting. There must be a list available to attendees of all other entities that are considering a tax increase.
-	Opportunity must be given to attendees to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.
-	Meeting must take place at 6 PM or later. May be in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610. The only other hearings allowed on the same day are budget, fee, and enterprise fund hearings. Any meetings on the same day must end before the TNT hearing.
-	If another meeting is needed to finalize the tax increase, the details of the meeting (place, date, time) must be announced at the end of the public hearing.

Miscellaneous Requirements

Date	Requirement
After the public hearing (Before December 31 st)	After the public hearing, the property tax increase may be adopted. A signed resolution or <u>PT-800C</u> must be sent to tax commission before rate can be finalized.
June 22nd	Adopt Final Rate