

**MINUTES OF THE
SALT LAKE CITY MOSQUITO ABATEMENT DISTRICT
18 June 2026**

BOARD MEETING

Presiding: Neil Vickers, Chair

Time: 5:06 p.m.

Place: 2215 North 2200 West, Salt Lake City, UT 84116

Trustees Present: Neil Vickers, Ph.D., Chair
Van Turner, Vice-Chair (Arrived at 5:12 p.m.)
Amanda Barth (Arrived at 5:17 p.m.)
Luz Escamilla
Dr. Shireen Mooers

Others Present: Ary Faraji, Ph.D., Executive Director
Aleta Fairbanks, CPA, CFO
Marcus Arbuckle, CPA, Partner, K&C Certified Public Accountants
(Attended Item 2)

1. Roll Call:

Trustee Vickers called the meeting to order at 5:06 p.m. and confirmed that the meeting was being recorded. No conflicts of interest were declared. (Note: Trustees Turner and Barth were not present for the initial roll call; they arrived a few minutes later. Also, Marcus Arbuckle had been given the wrong time for the Board Meeting, which caused several agenda items to be conducted out of order.)

2. Presentation, Discussion, and Approval of Audit for Year Ending 31 December 2025:

Marcus Arbuckle, Partner of K&C Certified Public Accountants, was welcomed by the Board of Trustees. He briefly covered the auditing procedure and requirements. Auditors design audits by understanding the District's internal controls, testing the adequacy of these controls, looking for changes from prior years, conducting fraud inquiries, reading the minutes, verifying balances with outside sources, and many other

activities that allow them to determine a reasonable level of assurance that the records reflect a true picture of the District's financial position. The District received an unmodified clean opinion, which is the highest and best opinion possible. It means that, in their opinion and in all material respects, the financial statements fairly present the respective financial position of the governmental activities and each major fund and the respective changes in financial position were in accordance with accounting principles generally accepted in the United States of America. He then mentioned the different sections of the Independent Auditor's Report and discussed how internal controls are scrutinized in designing appropriate audit procedures. The second independent auditor's report covered the District's internal control. During the audit, no deficiencies in internal control were discovered, and their testing disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. The third independent auditor's report covered compliance as required by the State Compliance Audit Guide. This year the audit covered Budgetary Compliance, Fund Balance, Fraud Risk Assessment, Cash Management, and Utah Retirement Systems. The District was congratulated on complying with the state compliance requirements because noncompliance in this area is quite common. He also complimented the District on its "more than adequate audit". Only a handful of entities have no findings, for it is typical to have one or two findings. CFO Fairbanks was thanked for being on top of the requirements, generating reliable financial records, and being well prepared for the audit. Management, staff, and the Trustees were also thanked for being wonderful to work with.

Before he left the meeting, the Trustees thanked Marcus Arbuckle for coming and presenting the audit. Trustee Escamilla made a motion to approve the audit for the year ending 31 December 2025; the motion was seconded by Trustee Barth and carried with a unanimous vote.

3. Approval of the 21 May 2026 Minutes of the Board of Trustees:

The pending minutes of May's regular Board Meeting had been distributed to the Board Members previously, and no modifications were necessary. Trustee Mooers made a motion to approve the 21 May 2026 Minutes of the Board of Trustees; the motion was seconded by Trustee Escamilla and passed with all in favor. (Trustees Barth and Turner were not present for this vote.)

4. Presentation of the May 2026 Financial Statements and Approval of Bills for Payment:

The Trustees had received copies of May's Financial Statements earlier in the week. MAD-Davis had reimbursed the District \$550.00 for Gregory White's AMCA registration fee. CFO Fairbanks also noted that Executive Director Faraji had deposited the \$1,747.86 he received from the New Mexico Environmental Health Association, and

\$288,498.92 was expended from the General Fund. All expenditures were presented, with special attention being paid to items over \$1,000.00. Documentation for the payments was reviewed when the checks were signed, and the credit card statements, supporting invoices/receipts for all payments, and Balance Sheets were made available for review. Trustee Barth made a motion to approve the May 2026 Financial Statements and bills for payment; Trustee Turner seconded the motion, and it carried unanimously.

Trustee Barth and Trustee Turner made and seconded a motion to recess the meeting at 5:25 p.m.

At 5:31 p.m., the meeting was reconvened after a motion made by Trustee Barth and seconded by Trustee Mooers was unanimously approved.

Trustee Vickers asked CFO Fairbanks to present the 2026 Amended Budgets with the Board Members. CFO Fairbanks pointed out that she had increased the amount of anticipated fee in lieu and interest income in the General Fund. Each modification was explained; the final result was a \$34,262.00 decrease in budgeted spending for the General Fund and a possible \$25,000.00 increase in interest income for the Capital Projects Fund. The modifications to the 2026 Amended Budget for the Local Building Authority were the result of delayed construction completion, making it necessary to increase budgeted construction costs in 2026. Also, the recent audit provided actual 2025 Fund balances that are available for use during 2026. The Trustees were satisfied with the explanations.

We are required by law to approve our certified tax rate by 22 June of each year. The Salt Lake County set our new certified tax rate at .000164, providing a tax revenue of \$8,940,759. Executive Director had prepared spreadsheets explaining the 2026 tax formulas and tax data from 2014 through 2026. Salt Lake County's Chief Deputy Assessor, Tyler Andrus, had informed him that the average home value in Salt Lake City is now \$702,300.00. Homes are only taxed on 55% of the assessed value. Thus, an average home will be paying the District taxes on \$386,265 at .000164 = \$63.35 per year and \$5.28 per month. This is approximately \$0.75 each month per \$100,000 for the assessed home value.

CFO Fairbanks also reviewed the proposed 2027 General Fund, Capital Projects Fund, and Local Building Authority Budgets with the Board Members, and they were in agreement with the reasoning behind the anticipated revenue and expenses.

5. Construction Update:

We are still hoping that the new construction will be completed by the end of July. Several discussions have been held with Cooper Eckman, and he is aware that we are experiencing accruing costs due to the project's delayed completion. We have two options: charging Eckman Construction liquidated damages at about \$500 per day for six months or having Eckman Construction cover the District's additional costs that have

been accruing as a result of the late completion, particularly as they relate to helicopter operations. Rather than paying \$500 per day, Eckman Construction has agreed to finance the additional costs. The project continues to experience minor complications, so there is a chance that construction will not be completed until August.

6. Report on Attended and Reminder/Approval of Upcoming Training/Meetings:

- **Davis-Salt Lake Aerial Spray Authority, 11 June 2026, MAD-Davis**

Trustee Turner and Executive Director Faraji attended the DSLASA meeting on 11 June 2026. DSLASA's 2025 financial audit had several findings; these items will be corrected during 2026.

- **Asia Pacific Conference Mosquito & Vector Control, 5-7 August 2026, Thailand**

Executive Director Faraji has been asked to deliver a plenary talk at the AMV-2026 on "Innovative Advances for Mosquito Surveillance and Control Surrounding the Great Salt Lake in Utah, USA."

7. Executive Director's Report:

The following items were discussed: 1) We are very pleased with this year's seasonal employees. 2) We conducted some pesticide trials for Central Life Sciences. Due to some equipment failures, we will need to conduct them again. 3) We will soon be doing some Good Laboratory Practice (GLP) testing for labeling with Eurofins from their Bayer Science Division. Eurofins Agrosience Services, LLC is a global leader in environmental analysis, providing comprehensive laboratory testing for air, water, soil, and waste. (4) This week we had our first West Nile virus positive mosquito sample from the prison's trap. This is the earliest in the year that our District has ever had a positive WNV pool. Fortunately, unlike Arizona and Colorado, we have not yet experienced any human activity. (5) After some phragmites was burned in our area, mosquitoes are now thriving in this habitat. These areas are difficult to reach and treat.

8. Motion to Recess the SLCMAD Board Meeting (Commence the Public Hearings at 6:00 p.m.):

At 6:02 p.m., Trustees Barth and Escamilla made and seconded a motion to recess the meeting in order to commence the Public Hearings. The motion was unanimously passed.

9. Motion to Reconvene the SLCMAD Board Meeting (After Completion of the Public Hearings) Update:

At 6:12 p.m., Trustee Escamilla made a motion to reconvene the Salt Lake City Mosquito Abatement District Governing Board Meeting. Trustee Mooers seconded the motion, and it carried with all in favor.

10. Discussion and Approval of 2026 Amended Budgets:

The 2026 Amended Budgets were presented previously, and the Trustees had no further questions or comments. The 2026 Amended Budgets were passed unanimously after a motion to approve the budgets was made by Trustee Escamilla and seconded by Trustee Turner.

11. Discussion and Approval of Resolution for 2026 Certified Tax Rate and 2027 Proposed Budget:

By law, the certified tax rate must be set in June of each year. Trustee Barth made a motion that the following resolution be adopted: "Be it resolved that a certified tax rate of 0.000164 for the year 2026 be adopted to meet the Salt Lake City Mosquito Abatement District property tax budget revenue requirements of \$8,940,759 The trustees also voted to accept a higher tax rate for additional revenues, should an adjustment be made through State and County authorities." This motion was seconded by Trustee Turner, and it carried with all in favor.

The 2027 Proposed Budget, as presented today by CFO Fairbanks, also passed unanimously after being made and seconded by Trustees Barth and Turner, respectively.

12. Probable Agenda Items for 16 July 2026 Board Meeting, 12:30 p.m.:

- Executive Director's Report
- Construction Updates
- Personnel Updates
- Surveillance Updates
- Research Updates

13. Public Comment:

No public was present.

14. Adjournment:

Trustees Barth and Mooers made and seconded a motion to adjourn the meeting at 6:15 p.m.; the motion passed with all in favor.

Ary Faraji, Executive Director

Date

Neil Vickers, Chair 2026

Date