

MARYSVILLE FIRE DISTRICT
MARYSVILLE FIRE DISTRICT BOARD OF DIRECTORS
2025 Budget Workshop
October 30, 2024 – 9 am – St 66

The following were in attendance:

Board of Directors:

Steve Muller
Tom King
Michael Stevens
Kamille Norton
Tonya Christoffersen
Rick Ross

Staff Members:

Guests:

Ned Vander Pol, Chief
Jeff Cole, Assistant Chief
Tom Maloney, Assistant Chief
Jennett Nielson, Deputy Chief
Chelsie McInnis, Finance Director
Steve Edin, Human Resource Director
Josh Farnes, Fleet and Facility Supervisor
Noah Pester, Acting MSA
Kate Shepard, MSO Local 3219 President
Rick Jesus, Battalion Chief of Training
Kim Adams, HR/Finance Assistant
Mike Davis, IT Manager
Paula DeSantis, Admin Assistant

Finance Director McInnis welcomed all Boardmembers and staff to the 2025 Budget Workshop.

SAO FY2023 AUDIT ENTRANCE CONFERENCE

Audit Manager Kristina Baylor and Audit Lead Izzy Kanaly from the State Auditor's Office shared the scope of the audits they will be completing for January 1, 2023, through December 31, 2023. An accountability audit to include banking activity, contract compliance, open public meetings and financial condition as well as a financial statement audit. Audit costs are estimated at \$23,000.

2025 BUDGET PROPOSAL

Finance Director Chelsie McInnis reviewed the 2025 budget proposal package, which included the updated 2024 revenue estimates for the Marysville Fire District (MFD). The MFD Expense Fund has an estimated 2025 increase in revenues of \$744,242 for a projected total of \$32,034,695. McInnis reviewed the 2025 property values and levy rates. Property assessed values are expected to increase approximately 10.43% for a 2025 preliminary MFD assessed value of \$18,702,081,862. New Construction assessed values from January 1st to July 31st were \$441,567,218 for an approximate increase of 15.7% over last year. The 2025 MFD Regular Levy rate is estimated at \$1.03/\$1,000 of assessed value for a total estimated regular levy collection of \$19,340,000. This includes 101% of the 2024 Levy plus new construction, refunds, and state assessed utilities. The EMS Levy rate is estimated at \$0.47/\$1,000 of

assessed value for a total estimated EMS Levy collection of \$8,925,000. Based on the 2024 Implicit Deflator of 2.57%; substantial need resolutions are not necessary.

BUDGET SUMMARY AND FUTURE PLANNING

Finance Director McInnis reviewed the 2025 proposed budget summaries, which included all MFD fund balances, revenue estimates, and expenditure proposals. Proposed fund level budget appropriations were presented as follows: (1) MFD RFA Expense Fund \$33,369,060, (2) MFD RFA Apparatus Fund \$4,744,550, (3) MFD RFA Capital Reserve Fund \$14,666,000, and (4) MFD Equipment Fund \$1,000. McInnis shared that the working budget with all individual line-item detail can be found in the Board members hard packets.

McInnis followed the Budget Summary with a presentation of the MFD annual cash flow cycle, considering minimum fund balance and the expectation of both first and second half of the year property tax collections, and an overview of the 2024-2029 financial outlook, apparatus replacement plan, fire station/facility projects and discussed the planning process for the 2025 regular levy lid lift ballot measure.

BUDGET ADOPTION

Finance Director McInnis stated the levy certification and budget adoption is required by November 27, 2024. All necessary updates will be made, resolutions and certifications will be prepared for presentation and adoption of the final 2025 budget and levy certification at the November 20, 2024, regular meeting.

ADJOURNMENT

With no action required, the October 30, 2024, Budget Workshop adjourned at 1:30 pm.

Ned Vander Pol
District Secretary

Date approved