

**MARYSVILLE FIRE DISTRICT
SPECIAL FINANCE COMMITTEE MEETING
December 3, 2024, 9 am
Marysville Fire District Administration Office**

Finance Director Chelsie McInnis opened the meeting at 9 am.

The following were in attendance:

Board of Directors:

Steve Muller
Kamille Norton
Tonya Christoffersen

Staff Members:

Chelsie McInnis, Finance Director
Ned Vander Pol, Fire Chief
Jeff Cole, Assistant Chief
Tom Maloney, Assistant Chief
Jennett Nielson, Deputy Chief
Jen Egger, PIO
Paula DeSanctis, Admin Assistant

Guests:

2025 REGULAR LEVY LID LIFT PLANNING

Finance Director McInnis reviewed the MFD RFA election, levy rate, and levy dollar history followed by the 2025 levy lid lift process beginning with assessing financial need and listed the following factors to consider:

- I-747 tax limitation results in expense always outpacing revenues
- Operating revenue reductions in service contracts, transports, and investment interest
- Apparatus replacement funding
- Capital infrastructure funding without voted bonds
- Growth factor of future expenses
- Delay future levy lid lift as long as possible

Next Director McInnis shared that effective January 1, 2025, there will be some changes to the election pamphlets and pro/con committees. The members of the pro and con committees must reside within the jurisdiction's boundaries. If the legislative body fails to appoint the pro/con committees by the prescribed deadline, the county auditor must issue a media release and publish information on the county elections website seeking applicants. The county auditor is then authorized to make the appointments on a first-come first-served basis. If no pro or con statement is produced, the county auditor must indicate that in the voter's pamphlet.

The election date time-line, and ballot measure adoption schedule is as follows:

- February 11th Special – Not enough time to run
- April 22nd Special – Not enough time to run
- August 5th Primary – Ballot measure resolutions for adoption at the April 16, 2025, meeting



- November 4th General (backup) – Ballot measure resolutions for adoption at the July 16, 2025, meeting

McInnis shared the four types of lid lifts and reviewed the prior statewide election results:


1. **Temporary single year** – A one-time rate increase, levy continues annually with 101%levy limitation for specified term, then revert to the previous levy. Simple Majority needed.
2. **Temporary multi-year** – Rate set in year one, levy lid bumps more than 1%each year for up to six years, then reverts to previous levy. Simple majority needed.
3. **Permanent single year** – One-time rate increase, levy continues annually with 101% levy limitation. Simple majority needed.
4. **Permanent multi-year** – Rate set in year one, levy lid bumps more than 1% each year for up to six years, then continues with 101%limitation factor. Simple majority needed.

McInnis shared that there are many unknown variables when estimating the future dollars collected at the various levy rates up to \$1.50/\$1,000, the largest unknown factor will be the assessed property values of the RFA in 2026. When determining the levy rare, scenarios should be evaluated for both AV decrease and AV increase. McInnis reviewed several scenarios at different levy dollar rates and AV growth/decline factors; illustrating how these assumptions greatly impact the revenues estimated for collection.

After much discussion the Committee members agreed upon the August 5th Primary election cycle and the permanent single year lid lift type. The Committee requested another Finance Committee meeting in early January to review additional modeling documentation comparing the \$1.35, \$1.40, and \$1.45 levy dollar rates. Once the full Board has approved the election date, levy type, and levy rate, staff will commence with communication/education and administrative efforts to place the measure on the ballot with Snohomish County Elections.

ADJOURNMENT

With no action required, the December 3, 2024, Finance Committee Meeting adjourned at 10:28 am.



 Ned Vander Pol
 Fire Chief

12/19/2024

 Date approved

