

**MARYSVILLE FIRE DISTRICT  
A REGIONAL FIRE AUTHORITY  
RESOLUTION NO. 2019-013;**

**A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF A HEALTH REIMBURSEMENT  
ARRANGEMENT/VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION ("HRA VEBA") PLAN**

**WHEREAS**, the City of Marysville (City) and the Snohomish County Fire Protection District No. 12 ("District 12"), by Interlocal Agreement in 1991, and as was subsequently amended, created the Marysville Fire District (District) to provide fire and emergency response services within the corporate limits of the City of Marysville and the boundaries of the Snohomish County Fire Protection District No. 12; and

**WHEREAS**, with the growing needs of the community within the service area and the demands for enhanced fire and EMS services the City and the District determined that it was in the public interest to place a measure, pursuant to the terms and conditions of chapter 52.26 RCW, before the voters that if approved would result in formation of a regional fire authority (RFA); and

**WHEREAS**, pursuant to the special election was held on April 23, 2019, for consideration of Ballot Measure Proposition No. 1, the voters approved and authorized the creation of the Marysville Fire District, a regional fire authority effective October 1, 2019; and

**WHEREAS**, RCW 52.26.100(3) states that "[e]xcept as otherwise provided in the regional fire protection service authority plan, all rules and all pending business before the participating fire protection jurisdiction pertaining to the powers, functions, and duties transferred shall be continued and acted upon by the regional fire protection service authority, and all existing contracts and obligations shall remain in full force and shall be performed by the regional fire protection service authority."; and

**WHEREAS**, RCW 52.26.090(g) authorizes the RFA Board to "exercise powers and perform duties as the board determines necessary to carry out the purposes, functions, and projects of the authority" which includes the adoption of governing Resolutions and Operational and Tactical Policies; and

**WHEREAS**, the Internal Revenue Code Section 501(c)(9) allows for the creation of a voluntary employees' beneficiary association which is a tax-exempt health and welfare trust; and

**WHEREAS**, IRS regulations and guidelines allow an employer to offer health reimbursement arrangement (HRA) plans; and

**WHEREAS**, such HRA plans are available to governmental employers in the Northwest; and

**WHEREAS**, the Voluntary Employees' Beneficiary Association for Public Employees in the Northwest Trust ("Trust") offers and will administer an HRA entitled "Voluntary Employees' Beneficiary Association Medical Expense Plan for Public Employees in the Northwest as Amended and Restated January 1, 2007" ("Plan"); and

**WHEREAS**, Marysville Fire District ("Employer") has determined that establishing an HRA plan which provides a tax-free defined contribution account for employees to pay for medical, dental, vision and tax qualified long-term care premiums and non-covered healthcare expenses is in the best interest of the Employer and its employees; and

**WHEREAS**, the Employer desires to establish an HRA plan for its employees; and

**WHEREAS**, the Employer desires to use the services of the Trust to administer such Plan; and

**WHEREAS**, such HRA established by the Employer will be administered in accordance with the Plan documents provided by the Trust on file in the Employer's main office.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS FOR THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY, AS FOLLOWS:**

Section 1. Effective, October 1, 2019, the Employer hereby elects to participate in the Plan and Trust as presently constituted or hereafter amended using the Trust as its plan administrator for the benefit of eligible employees as defined by Employer policies or collective bargaining agreements.

Section 2. The Plan will be funded with Employer contributions in amounts determined from time to time pursuant to Employer policies and collective bargaining agreements.

Section 3. The Fire Chief is authorized to execute documents and establish procedures consistent with Plan and Trust provisions and applicable Employer policies and collective bargaining agreements necessary to effect the adoption and administration of the Plan.

**MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY**

**ADOPTED** by the Marysville Fire District, A Regional Fire Authority, this 1<sup>st</sup> day of October, 2019 by majority vote of the members.

BOARD OF DIRECTORS

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Board Chairperson

ATTEST:

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District Secretary