

MARYSVILLE FIRE DISTRICT

Regional Fire Authority

AGENDA BILL

BOARD MEETING DATE: November 14, 2022

AGENDA ITEM: 2023 Budget Adoption and Levy Certification 2022-009, “A Resolution Adopting the 2023 Operating Budget and Levy Certification” 2022-010, “A Resolution Authorizing the 2023 Regular Levy”	AGENDA SECTION: New Business																														
PREPARED BY: Chelsie McInnis, Finance Director																															
ATTACHMENTS: Budget Hearing – 2023 Regular Levy & Budget Summaries 2022-009, “A Resolution Adopting the 2023 Operating Budget and Levy Certification” 2022-010, “A Resolution Authorizing the 2023 Regular Levy”																															
BUDGET CODE: N/A	AMOUNT: N/A																														
SUMMARY: Included in this packet are the worksheets, resolutions, and certifications necessary to implement and authorize the 2023 Budget and Regular property tax levy for the Marysville Fire District. Fund level budget appropriations are submitted for adoption as follows:																															
<table border="1"><thead><tr><th>Fund</th><th>Name</th><th>2023 Estimated Beginning Fund Balance & Revenues</th><th>2023 Appropriations & Transfers</th><th>2023 Ending Fund Balance</th></tr></thead><tbody><tr><td>004</td><td>MFD Expense Fund 778-70</td><td>\$41,655,831</td><td>\$29,468,144</td><td>\$12,187,687</td></tr><tr><td>303</td><td>MFD Capital/Reserve Fund 778-73</td><td>\$22,919,976</td><td>\$2,331,000</td><td>\$20,588,976</td></tr><tr><td>304</td><td>MFD Apparatus Fund 778-72</td><td>\$2,607,108</td><td>\$2,264,050</td><td>\$343,058</td></tr><tr><td>305</td><td>MFD Equipment Fund TBD (New)</td><td>\$307,750</td><td>\$250</td><td>\$307,500</td></tr><tr><td colspan="2">TOTAL ALL FUNDS</td><td>\$67,490,665</td><td>\$34,063,444</td><td>\$33,427,221</td></tr></tbody></table>		Fund	Name	2023 Estimated Beginning Fund Balance & Revenues	2023 Appropriations & Transfers	2023 Ending Fund Balance	004	MFD Expense Fund 778-70	\$41,655,831	\$29,468,144	\$12,187,687	303	MFD Capital/Reserve Fund 778-73	\$22,919,976	\$2,331,000	\$20,588,976	304	MFD Apparatus Fund 778-72	\$2,607,108	\$2,264,050	\$343,058	305	MFD Equipment Fund TBD (New)	\$307,750	\$250	\$307,500	TOTAL ALL FUNDS		\$67,490,665	\$34,063,444	\$33,427,221
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RECOMMENDED ACTION: Motion to approve Resolutions 2022-009 “A Resolution Adopting the 2023 Operating Budget and Levy Certification”, 2022-010 “A Resolution Authorizing the 2023 Regular Levy”, and the 2023 Regular Levy Certification.
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MARYSVILLE FIRE DISTRICT
Regional Fire Authority
11/14/22 BUDGET HEARING
2023 REGULAR LEVY & BUDGET SUMMARY

SUMMARY OF 2023 REGULAR LEVY DOLLARS AND RATE*

	2023	Increase Notes
MFD RFA Regular Levy Dollars	\$ 17,450,513	1% plus new construction, refunds, state assessed utilities
ASSESSED VALUE		
MFD RFA Regular Levy	17,063,885,357	26.52% AV Increase
REGULAR LEVY RATE PER \$1,000/AV	\$ 1.26	

MFD RFA EXPENSE FUND - 778-70

	2022	2023	Variance
Revenues	\$ 27,825,149	\$ 29,201,036	5%
Expenditures - Operating & Capital	\$ 26,200,579	\$ 29,168,144	11%
Expenditures - Transfers	\$ 3,050,000	\$ 300,000	-90%
Ending Net Cash & Investments	\$ 12,454,795	\$ 12,187,687	-2%

MFD RFA APPARATUS FUND - 778-72

	2022	2023	Variance
Revenues	\$ 725,000	\$ 240,000	-67%
Expenditures	\$ 2,040,110	\$ 2,264,050	11%
Ending Net Cash & Investments	\$ 2,367,109	\$ 343,058	-86%

MFD RFA CAPITAL/RESERVE FUND - 778-73

	2022	2023	Variance
Revenues	\$ 6,069,474	\$ 3,475,000	-43%
Expenditures	\$ 1,877,500	\$ 2,331,000	24%
Ending Net Cash & Investments	\$ 19,444,976	\$ 20,588,976	6%

MFD RFA EQUIPMENT FUND - 778-74

	2022	2023	Variance
Revenues	\$ 202,000	\$ 106,000	-48%
Expenditures	\$ 250	\$ 250	0%
Ending Net Cash & Investments	\$ 201,750	\$ 307,500	52%

COMBINED ENDING NET CASH & INVESTMENTS	\$ 34,468,630	\$ 33,427,221	-3%
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*Actual rates and dollars may vary once levies are certified by the Snohomish County Assessor

**MARYSVILLE FIRE DISTRICT
A REGIONAL FIRE AUTHORITY
RESOLUTION NO. 2022-009;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
ADOPTING THE 2023 OPERATING BUDGET AND LEVY CERTIFICATION**

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority, establishes an official budget each year to provide operating funds; and

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority had properly given notice of a public hearing, held November 14th, 2022, to consider the Fire District's current expense budget for the 2023 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority after hearing and considering all relevant evidence and testimony presented, determined that the District requires an increase in the property tax revenue from the previous year to discharge the expected expenses and obligations in the best interest of the District; and

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

Section 1. The Snohomish County Assessor has notified the Board of Directors of Marysville Fire District, a regional fire authority, that the preliminary estimated assessed valuation of real properties lying within the boundaries of said District for the calendar year 2023 are \$17,063,885,357 for Regular Levy.

Section 2. The Snohomish County legislative authority is certified to collect levies in 2023 for Marysville Fire District, a regional fire authority, in the estimated amounts not to exceed \$17,500,000 of Regular Levy.

Section 3. The Snohomish County Treasurer is authorized and directed to deposit and sequester the monies received from the collection of the tax levies specified above in the amounts and funds specified below:

- a. \$17,500,00 into the Expense Fund (778-70) of the Marysville Fire District, a regional fire authority

Section 4. The budget for Marysville Fire District, a regional fire authority, for the year 2023, is hereby adopted by this reference at fund level, in the aggregate amount of \$34,063,444 as set forth in the document entitled "Marysville Fire District, a Regional Fire Authority, 2023 Budget Document" of which is on file in the Finance Department.

Section 5. The totals of estimated revenues and appropriations for each separate Fund and the aggregate total for all such Funds combined of Marysville Fire District, a regional fire authority, for the year 2023, are set forth in summary form as follows:

Fund	Name	2023 Estimated Beginning Fund Balance & Revenues	2023 Appropriations & Transfers	2023 Ending Fund Balance
004	MFD Expense Fund 778-70	\$41,655,831	\$29,468,144	\$12,187,687
303	MFD Capital/Reserve Fund 778-73	\$22,919,976	\$2,331,000	\$20,588,976
304	MFD Apparatus Fund 778-72	\$2,607,108	\$2,264,050	\$343,058
305	MFD Equipment Fund TBD (New)	\$307,750	\$250	\$307,500
TOTAL ALL FUNDS		\$67,490,665	\$34,063,444	\$33,427,221

MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY

ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 14th day of November, 2022 by majority vote of the members.

BOARD OF DIRECTORS

Board Chairperson

ATTEST:

District Secretary

**MARYSVILLE FIRE DISTRICT
A REGIONAL FIRE AUTHORITY
RESOLUTION NO. 2022-010
RCW 85.44.120;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
AUTHORIZING THE 2023 REGULAR LEVY**

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority, has met and considered its budget for the calendar year 2023; and

WHEREAS, the districts actual levy amount from the previous year was \$16,949,874; and,

WHEREAS, the population of this district is more than 10,000.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of Marysville Fire District, a regional fire authority that an increase in the Regular property tax levy is hereby authorized for the levy to be collected in the 2023 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$169,499 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY

ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 14th day of November, 2022 by majority vote of the members.

BOARD OF DIRECTORS

Board Chairperson

ATTEST:

District Secretary

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I _____ (Name),
 _____ (Title), for _____ (District name),
 do hereby certify to the _____ (Name of county) County legislative authority
 that the _____ (Commissioners, Council, Board, etc.) of said district requests
 that the following levy amounts be collected in _____ (Year of collection) as provided in the district's
 budget, which was adopted following a public hearing held on _____ (Date of public hearing).

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount , which includes the amounts below.		
Administrative refund amount		
Non-voted bond debt amount		
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount , which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____