**Pacific County Fire Protection District 1**
**Special Commissioner's Meeting Agenda**
**November 3rd, 2026**

# AGENDA

**Establish Quorum/Call Meeting to Order/Pledge of Allegiance**

**Guests and Public Comments:**
Please introduce yourself and your purpose in attending the meeting.

**2027 Budget Hearing**

**Presentations and Special Events:**

**Old Business:** None

**New Business:**
1. Resolution 2026-12 – Increase in Real Property Tax – Fire Levy
2. Resolution 2026-13 – Budget 2027
3. Other District Business

**Executive Session**

**Adjourn Meeting by Chairman**

Pacific County Fire District 1

*Proudly Serving Since 1940*

# COMMISSIONER'S MEETING
# AGENDA ITEM INFORMATION

| |
|---|
| **Meeting Date:** 11/3/2026 |
| **Agenda Item (to be completed by the office):** Budget Hearing |
| **Requestor:** District Secretary |
| **Subject:** Budget Hearing |
| **Cost (including tax):** |
| **Summary:**<br>Attached is the working copy of the 2027 budget along with levy worksheets/comparison. |
| **Recommendation:**<br>N/A |

**PACIFIC COUNTY FIRE DISTRICT #1**
**2027 REVENUE BUDGET**

| BARS # | ACCT NAME | 2026 BUDGET | YTD 8/31/26 | 2027 BUDGET |
|---|---|---|---|---|
| 380.00.00.00 | BEGINNING CASH & INVESTMENTS | $ 131,137 | $ - | $ 621,150 |
| 311.10.00.00 | SALE OF TAX TITLE PROPERTY | $ - | $ - | $ - |
| 311.10.22.00 | PROPERTY TAX FIRE | $ 3,550,000 | $ 2,261,922 | $ 3,607,711 |
| 311.10.26.00 | PROPERTY TAX EMS | $ 905,000 | $ 585,712 | $ 1,560,450 |
| 312.10.00.00 | FOREST EXCISE TAX | $ - | $ 512 | $ - |
| 317.20.00.00 | LEASEHOLD TAX | $ - | $ 3,972 | $ - |
| 322.90.00.00 | BURN PERMITS | $ 900 | $ 1,775 | $ 1,000 |
| 331.04.90.01 | GRANT - FEMA SAFER | $ - | $ - | $ - |
| 331.04.90.02 | GRANT - FEMA AFG | $ - | $ - | $ - |
| 332.93.30.00 | GEMT REVENUE | $ 100,000 | $ 376,600 | $ 100,000 |
| 333.97.03.00 | GRANT - WA STATE MILITARY EMERGENCY MGMT DIV | $ - | $ - | $ - |
| 334.00.00.00 | GRANT - WA STATE L&I FIIRE PROGRAM | $ - | $ - | $ - |
| 334.04.90.00 | GRANT - DOH PREHOSPITAL TRAUMA | $ 554 | $ 965 | $ 965 |
| 334.04.90.03 | STATE DIRECT/INDIRECT GRANT FROM DOH | $ - | $ - | $ - |
| 338.22.00.00 | FIRE CONTROL SERVICES | $ - | $ 4,947 | $ - |
| 342.20.00.00 | FIRE PROTECTION SVCS | $ 25,000 | $ 23,889 | $ 25,000 |
| 342.60.01.00 | TRANSPORTS (SYSTEMS) | $ 700,000 | $ 710,044 | $ 700,000 |
| 342.60.02.00 | AMBULANCE & EMERGENCY AID SERVICES | $ - | $ 376 | $ - |
| 361.11.00.00 | INVESTMENT INTEREST | $ 100,000 | $ 81,028 | $ 75,000 |
| 367.11.00.00 | DONATIONS | $ - | $ 100 | $ - |
| 369.90.00.00 | MISC REVENUES | $ - | $ 8,095 | $ - |
| 369.90.01.00 | MISC REVENUES - LNI REIMBURSE | $ - | $ 33,341 | $ - |
| 369.90.01.01 | MISC REVENUES - BVFF REIMBURSE | $ 1,000 | $ - | $ 1,000 |
| 369.90.01.02 | MISC REVENUES - TRAINING | $ 3,500 | $ 4,030 | $ 10,000 |
| 389.10.00.00 | REFUNDS | $ - | $ - | $ - |
| 391.10.00.00 | GENERAL OBLIGATION BOND PROCEEDS | $ - | $ 3,669 | $ - |
| 395.10.00.00 | PROCEEDS - SALE OF CAP | $ - | $ 1,100 | $ - |
| 395.20.00.00 | INSURANCE REVENUE FOR LOSS/IMPAIRMENT OF CAPTIA | $ - | | |
| 300.00.00.00 | **TOTAL** | **$ 5,517,091** | **$ 4,102,078** | **$ 6,702,275** |

**PACIFIC COUNTY FIRE DISTRICT #1**
**2027 EXPENDITURES BUDGET**

| BARS # | ACCT NAME | 2026 BUDGET | YTD 8/31/26 | 2027 BUDGET |
|---|---|---|---|---|
| **FIRE ADMINISTRATION** | | | | |
| | *SALARIES & WAGES* | | | |
| 522.10.10.01 | Commissioners | $ 17,388 | $ 7,728 | $ 17,388 |
| 522.10.10.02 | District Chief | $ 147,316 | $ 98,211 | $ 156,113 |
| 522.10.10.03 | District Secretary | $ 86,569 | $ 57,713 | $ 89,167 |
| 522.10.10.04 | Admin Assistant | $ 19,240 | $ 11,683 | $ 19,240 |
| 522.10.10.05 | Pub Ed. Coordinator | $ 64,993 | $ 41,197 | $ 68,168 |
| 522.10.10.06 | Chief of Operations | $ 133,638 | $ 86,594 | $ 138,067 |
| 522.10.10.07 | Chief of Administration | $ 141,174 | $ 91,477 | $ 124,971 |
| 522.10.10.08 | Assistant Chief of EMS/Safety | $ - | $ - | $ - |
| 522.10.10.09 | DC Volunteer Coordinator | $ - | $ - | $ - |
| 522.10.10.10 | Office Manager | $ 50,000 | $ - | $ - |
| | **SUBTOTAL:** | **$ 660,318** | **$ 394,602** | **$ 613,114** |
| | *PERSONNEL BENEFITS* | | | |
| 522.10.20.01 | Labor & Industry | $ 17,216 | $ 13,687 | $ 25,291 |
| 522.10.20.02 | LEOFF Retirement | $ 22,373 | $ 14,698 | $ 22,215 |
| 522.10.20.03 | Medical/Dental | $ 105,500 | $ 61,243 | $ 119,954 |
| 522.10.20.04 | Medicare | $ 9,322 | $ 5,610 | $ 8,638 |
| 522.10.20.05 | PERS Retirement | $ 20,115 | $ 6,171 | $ 16,086 |
| 522.10.20.099 | Deferred Comp Match | $ - | $ - | $ - |
| | **SUBTOTAL:** | **$ 174,526** | **$ 101,409** | **$ 192,185** |
| | *SUPPLIES* | | | |
| 522.10.31.01 | Office and Operating Supplies | $ 13,607 | $ 9,210 | $ 13,815 |
| 522.10.31.02 | Office Cleaning Supplies | $ 6,770 | $ 2,842 | $ 4,263 |
| 522.10.35.01 | Computer Hardware | $ 2,000 | $ - | $ 2,000 |
| 522.10.35.02 | Computer Software | $ 1,000 | $ 221 | $ 3,000 |
| | **SUBTOTAL:** | **$ 23,377** | **$ 12,273** | **$ 23,078** |
| | *SERVICES* | | | |
| 522.10.40.01 | Elections | $ 7,000 | $ 4,236 | $ 7,000 |
| 522.10.40.02 | Ground Water Property Tax | $ 350 | $ 321 | $ 350 |
| 522.10.40.03 | State Audit | $ - | $ 1,112 | $ - |
| 522.10.41.01 | Legal Services / Publications | $ 10,000 | $ 5,397 | $ 10,000 |
| 522.10.41.02 | Misc Professional Services | $ 4,190 | $ 3,466 | $ 5,170 |
| 522.10.42.01 | Postage | $ 1,493 | $ 1,328 | $ 1,992 |
| 522.10.43.01 | Travel Lodging | $ 4,000 | $ 1,312 | $ 4,000 |
| 522.10.43.02 | Travel Meals | $ 2,500 | $ 972 | $ 2,500 |
| 522.10.43.03 | Travel Mileage | $ 3,000 | $ 384 | $ 3,000 |
| 522.10.43.04 | Travel Registration / Fee | $ 6,000 | $ 2,848 | $ 6,000 |
| 522.10.46.01 | Casualty & Liability Insurance | $ 148,433 | $ 153,588 | $ 168,947 |
| 522.10.47.01 | Electricity | $ 21,453 | $ 14,152 | $ 22,097 |
| 522.10.47.02 | Garbage | $ 5,757 | $ 4,183 | $ 5,930 |
| 522.10.47.03 | Natural Gas | $ 6,709 | $ 3,642 | $ 6,910 |
| 522.10.47.04 | Sewer | $ 3,903 | $ 1,892 | $ 4,020 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 522.10.47.05 | Telephone | $ | 22,731 | $ | 13,671 | $ | 23,413 |
| 522.10.47.06 | Water | $ | 4,435 | $ | 2,913 | $ | 4,568 |
| 522.10.47.07 | Wireless Communications | $ | 6,056 | $ | 3,008 | $ | 6,238 |
| 522.10.47.08 | Cable TV | $ | 3,708 | $ | 2,434 | $ | 3,819 |
| 522.10.48.01 | Computer Services | $ | 18,000 | $ | 7,693 | $ | 32,000 |
| 522.10.49.01 | Health & Wellness | $ | 8,000 | $ | 3,389 | $ | 8,000 |
| 522.10.49.02 | Memberships and Subscriptions | $ | 35,000 | $ | 38,487 | $ | 45,000 |
| | **SUBTOTAL:** | **$** | **322,718** | **$** | **270,428** | **$** | **370,954** |
| | **FIRE ADMINISTRATION SUBTOTAL:** | **$** | **1,180,939** | **$** | **778,712** | **$** | **1,199,330** |

**FIRE SUPPRESSION**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | *SALARIES & WAGES* | | | | | | |
| 522.20.10.02 | FF/EMT Salaries & Wages | $ | 1,282,259 | $ | 812,810 | $ | 1,552,876 |
| 522.20.10.03 | Mechanic | $ | 120,188 | $ | 42,979 | $ | 70,219 |
| 522.20.10.04 | Resident Interns | $ | - | $ | - | $ | - |
| 522.20.10.05 | Volunteer Incentive Program | $ | 25,000 | $ | 17,963 | $ | 30,000 |
| 522.20.10.07 | Facilities Maintenance Technician | $ | - | $ | 16,325 | $ | 56,420 |
| 522.20.10.99 | Timeloss Payments | $ | - | $ | 6,651 | $ | - |
| | **SUBTOTAL:** | **$** | **1,427,447** | **$** | **896,727** | **$** | **1,709,514** |
| | *PERSONNEL BENEFITS* | | | | | | |
| 522.20.20.01 | Labor & Industry | $ | 104,034 | $ | 80,573 | $ | 154,020 |
| 522.20.20.02 | LEOFF Retirement | $ | 57,091 | $ | 57,217 | $ | 60,196 |
| 522.20.20.03 | Medical/Dental | $ | 183,056 | $ | 127,016 | $ | 265,264 |
| 522.20.20.04 | Medicare | $ | 19,552 | $ | 12,279 | $ | 21,330 |
| 522.20.20.05 | PERS Retirement | $ | 25,081 | $ | 8,093 | $ | 30,928 |
| 522.20.20.06 | Social Security | $ | 1,550 | $ | 2,616 | $ | 1,860 |
| 522.20.20.07 | Unemployment Compensation | $ | - | $ | - | $ | - |
| 522.20.20.99 | Payroll Clearing | $ | - | $ | 12,219 | $ | - |
| | **SUBTOTAL:** | **$** | **390,364** | **$** | **300,013** | **$** | **533,597** |
| | *SUPPLIES* | | | | | | |
| 522.20.31.01 | Misc Supplies | $ | 9,369 | $ | 3,884 | $ | 8,000 |
| 522.20.31.02 | Uniforms / Gear Issue | $ | 6,329 | $ | 9,530 | $ | 10,000 |
| 522.20.32.01 | Fuel | $ | 15,000 | $ | 11,814 | $ | 17,721 |
| 522.20.35.01 | Vehicle Parts | $ | 15,000 | $ | 16,935 | $ | 25,402 |
| 522.20.35.02 | Misc Small Tools/Equip | $ | 6,000 | $ | 5,864 | $ | 6,000 |
| 522.20.35.03 | Radio Equipment | $ | 2,500 | $ | 1,304 | $ | 2,500 |
| | **SUBTOTAL:** | **$** | **54,198** | **$** | **49,331** | **$** | **69,623** |
| | *SERVICES & OTHER CHARGES* | | | | | | |
| 522.20.40.01 | Dispatch / Local Support Svcs | $ | 6,471 | $ | 4,705 | $ | 6,587 |
| 522.20.46.01 | Pension & Relief | $ | 3,000 | $ | 2,123 | $ | 3,000 |
| 522.20.48.01 | Radio Repair/Maintenance | $ | 2,226 | $ | 1,005 | $ | 2,000 |
| 522.20.48.02 | Small Equip. Repair/Maintenance | $ | 2,202 | $ | 1,681 | $ | 2,000 |
| 522.20.48.03 | Vehicle Repair/Maintenance | $ | 5,000 | $ | 2,669 | $ | 5,000 |
| 522.20.49.01 | Misc Services | $ | 24,919 | $ | 11,827 | $ | 25,000 |
| | **SUBTOTAL:** | **$** | **43,818** | **$** | **24,010** | **$** | **43,587** |
| | **FIRE SUPPRESSION TOTAL:** | **$** | **1,915,826** | **$** | **1,270,081** | **$** | **2,356,322** |

## FIRE CONTROL

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | *FIRE PREVENTION & INVESTIGATION* | | | | | | |
| 522.30.31.01 | Fire Investigation Supplies | $ | 500 | $ | - | $ | 500 |
| 522.30.31.02 | Public Education Supplies | $ | 2,500 | $ | 935 | $ | 2,000 |
| | **SUBTOTAL:** | **$** | **3,000** | **$** | **935** | **$** | **2,500** |
| | *FIRE TRAINING* | | | | | | |
| 522.40.31.01 | Misc Supplies | $ | 5,500 | $ | 2,221 | $ | 5,500 |
| 522.40.43.01 | Training Lodging | $ | 3,000 | $ | 3,272 | $ | 9,500 |
| 522.40.43.02 | Training Meals | $ | 4,500 | $ | 8,601 | $ | 4,500 |
| 522.40.43.03 | Travel Mileage | $ | 1,000 | $ | 82 | $ | 1,000 |
| 522.40.43.04 | Travel Registration / Fee | $ | 28,000 | $ | 25,959 | $ | 28,000 |
| 522.40.49.01 | Resident Tuition | $ | - | $ | - | $ | - |
| 522.40.49.02 | Union Tuition | $ | 5,000 | $ | 2,595 | $ | 5,000 |
| | **SUBTOTAL:** | **$** | **47,000** | **$** | **42,730** | **$** | **53,500** |
| | *FACILITIES* | | | | | | |
| 522.50.31.01 | Building Maintenance Supplies | $ | 4,000 | $ | 5,004 | $ | 20,015 |
| 522.50.31.02 | Bhilding Maintenance Small Tools/Equi | $ | - | $ | - | $ | 1,500 |
| 522.50.49.01 | Misc Building Maintenance Services | $ | 3,000 | $ | 10,924 | $ | 3,000 |
| | **SUBTOTAL:** | **$** | **7,000** | **$** | **15,927** | **$** | **24,515** |
| | **FIRE CONTROL TOTAL:** | **$** | **57,000** | **$** | **59,592** | **$** | **80,515** |
| | ***FIRE GRAND TOTAL:*** | **$** | **3,153,765** | **$** | **2,108,385** | **$** | **3,636,167** |

## EMS ADMINISTRATION

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | *SALARIES & WAGES* | | | | | | |
| 526.10.10.01 | EMS Coordinator | $ | - | $ | 27,414 | $ | - |
| 526.10.10.02 | FF/Paramedic Salaries & Wages | $ | 1,440,831 | $ | 934,187 | $ | 1,706,096 |
| 526.10.10.03 | Volunteer Reimbursement | $ | 8,017 | $ | 5,201 | $ | 7,802 |
| 526.10.10.99 | Timeloss Payments (Disability) | $ | - | $ | - | $ | - |
| | **SUBTOTAL:** | **$** | **1,448,848** | **$** | **966,802** | **$** | **1,713,898** |
| | *PERSONNEL BENEFITS* | | | | | | |
| 526.10.20.01 | Labor & Industry | $ | 89,041 | $ | 74,572 | $ | 132,492 |
| 526.10.20.02 | LEOFF Retirement | $ | 76,652 | $ | 72,073 | $ | 77,242 |
| 526.10.20.03 | Medical/Dental | $ | 219,947 | $ | 142,932 | $ | 240,448 |
| 526.10.20.04 | Medicare | $ | 20,892 | $ | 13,926 | $ | 21,053 |
| 526.10.20.06 | Social Security | $ | 497 | $ | 322 | $ | 484 |
| 526.10.20.07 | Unemployment Compensation | $ | - | $ | - | $ | - |
| 526.10.20.08 | Deferred Comp Match | $ | 43,200 | $ | 11,140 | $ | 43,200 |
| | **SUBTOTAL:** | **$** | **450,229** | **$** | **314,966** | **$** | **514,918** |
| | *SUPPLIES* | | | | | | |
| 526.10.31.01 | Office & Operating Supplies | $ | - | $ | 42.17 | $ | - |
| | **SUBTOTAL:** | **$** | **-** | **$** | **42.17** | **$** | **-** |
| | *SERVICES & OTHER CHARGES* | | | | | | |
| 526.10.41.01 | Biohazard Disposal | $ | 650 | $ | 398 | $ | 597 |
| 526.10.41.02 | Controlled Substances Disposal | $ | - | $ | 195 | $ | 200 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **SUBTOTAL:** | **$** | **650** | **$** | **593** | **$** | **797** |
| | **EMS ADMINISTRATION SUBTOTAL:** | **$** | **1,899,727** | **$** | **1,282,403** | **$** | **2,229,612** |
| **EMS** | | | | | | | |
| | *EMS TRAINING* | | | | | | |
| 526.40.30.01 | Supplies | $ | 5,500 | $ | 119 | $ | 5,500 |
| 526.40.43.01 | Travel Lodging | $ | 2,000 | $ | - | $ | 2,000 |
| 526.40.43.02 | Travel Meals | $ | 5,000 | $ | 639 | $ | 5,000 |
| 526.40.43.03 | Travel Mileage | $ | 500 | $ | - | $ | 500 |
| 526.40.43.04 | Travel Registration Fee | $ | 5,000 | $ | 160 | $ | 5,000 |
| 526.40.43.05 | OTEP | $ | 2,000 | $ | - | $ | 2,000 |
| | **SUBTOTAL:** | **$** | **20,000** | **$** | **918** | **$** | **20,000** |
| | *AMBULANCE BILLING* | | | | | | |
| 526.70.41.01 | Ambulance Billing Services | $ | 38,872 | $ | 22,166 | $ | 39,518 |
| 526.70.41.02 | GEMT Services | $ | 30,000 | $ | 30,000 | $ | 30,000 |
| 526.70.41.03 | IFT Services | $ | 25,000 | $ | - | $ | 25,000 |
| 526.70.49.01 | Ambulance Payment Refunds | $ | 2,000 | $ | 1,182 | $ | 2,000 |
| 526.70.49.02 | GEMT Refunds | $ | - | $ | - | $ | - |
| | **SUBTOTAL:** | **$** | **95,872** | **$** | **53,347** | **$** | **96,518** |
| | *RESCUE & EMERGENCY AID* | | | | | | |
| 526.80.31.01 | Medical & Operating Supplies | $ | 62,000 | $ | 51,483 | $ | 67,500 |
| 526.80.32.01 | Fuel | $ | 40,000 | $ | 34,487 | $ | 51,731 |
| 526.80.35.01 | Vehicle Parts | $ | 10,000 | $ | 19,886 | $ | 29,829 |
| 526.80.35.02 | Misc Small Tools/Equip | $ | 2,500 | $ | - | $ | 2,500 |
| | **SUBTOTAL:** | **$** | **114,500** | **$** | **105,856** | **$** | **151,560** |
| | *RESCUE & EMERGENCY SERVICES* | | | | | | |
| 526.80.48.01 | Medical Equip. Repairs & Maintenance | $ | 12,000 | $ | 1,509 | $ | 12,000 |
| 526.80.48.03 | Vehicle Repairs & Maintenance | $ | 5,000 | $ | 154 | $ | 5,000 |
| 526.80.51.01 | Dispatch / Local Support Svcs | $ | 48,291 | $ | 46,628 | $ | 65,279 |
| | **SUBTOTAL:** | **$** | **65,291** | **$** | **48,291** | **$** | **82,279** |
| | **EMS SUBTOTAL:** | **$** | **295,663** | **$** | **208,412** | **$** | **350,356** |
| | ***EMS GRAND TOTAL:*** | **$** | **2,195,390** | **$** | **1,490,815** | **$** | **2,579,969** |
| **NON-EXPENDITURES** | | | | | | | |
| 586.00.00.001 | Timeloss Passthrough | $ | - | $ | - | $ | - |
| | **SUBTOTAL:** | | | **$** | **-** | | |
| | ***NON-EXPENDITURE TOTAL:*** | | | **$** | **-** | | |
| **GENERAL OBLIGATION BONDS** | | | | | | | |
| | *FIRE GENERAL OBLIGATION BONDS* | | | | | | |
| 591.22.71.01 | Principal | $ | 45,000 | $ | 45,000 | $ | 45,000 |
| | **SUBTOTAL:** | **$** | **45,000** | **$** | **45,000** | **$** | **45,000** |
| | *FIRE GENERAL OBLIGATION BONDS INTEREST* | | | | | | |
| 592.22.83.01 | Interest | $ | 65,625 | $ | 33,375 | $ | 63,375 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **SUBTOTAL:** | **$** | **65,625** | **$** | **33,375** | **$** | **63,375** |
| | **GENERAL OBLIGATION BOND SUBTOTAL:** | **$** | **110,625** | **$** | **78,375** | **$** | **108,375** |

**CAPTIAL EXPENDITURES**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | *FIRE CAPITAL EXPENDITURES* | | | | | | |
| 594.22.60.01 | Buildings | $ | - | $ | 63,369 | $ | 5,000 |
| 594.22.60.02 | Communication Equipment | $ | - | $ | 1,082 | $ | - |
| 594.22.60.03 | Office Equipment | $ | 1,750 | $ | 20,566 | $ | - |
| 594.22.60.04 | Equipment & Turnout Gear | $ | 15,000 | $ | 2,136 | $ | 10,000 |
| 594.22.60.05 | Fire Hose | $ | 6,000 | $ | - | $ | 6,000 |
| 594.22.60.06 | Misc Equipment | $ | - | $ | 54,955 | $ | - |
| 594.22.60.07 | SCBA Firefighting Equipment | $ | - | $ | - | $ | 12,500 |
| 594.22.60.08 | Engines | $ | - | $ | - | $ | 300,000 |
| | **SUBTOTAL:** | **$** | **22,750** | **$** | **142,108** | **$** | **333,500** |
| | *EMS CAPITAL EXPENDITURES* | | | | | | |
| 594.26.60.01 | Ambulance/Rechassis | $ | - | $ | - | $ | - |
| 594.26.60.02 | Misc Medical Equipment | $ | 35,287 | $ | 325,461 | $ | 44,265 |
| | **SUBTOTAL:** | **$** | **35,287** | **$** | **325,461** | **$** | **44,265** |
| | **CAPITAL EXPENDITURES SUBTOTAL:** | **$** | **58,037** | **$** | **467,569** | **$** | **377,765** |
| | **TOTAL:** | **$** | **5,517,817** | **$** | **4,145,144** | **$** | **6,702,275** |

**LEVY TOTAL CHANGES** **2027**

From 2026 to 2027

| | |
|---|---|
| Total Increase for Fire Levy | **64,203** |
| Total Increase for EMS Levy | **629,501** |
| Total Change | **693,703** |

For 2027

| | |
|---|---|
| Total Fire Tax Levy Amount (Estimated) | **3,499,632** |
| Total EMS Tax Levy Amount (Estimated) | **1,516,007** |
| Total Tax Collection Allowed | **5,015,638** |

Total Levy Rate combined for Fire and EMS **1.658181**

| | **CHANGE** | |
|---|---|---|
| 2027 Assessed Value (Fire Levy) | 2.57% | 3,021,661,820 |
| 2026 Assessed Value (Fire Levy) | | 2,943,986,833 |
| Assessed Value change 2026 to 2027 | | 77,674,987 |
| | | |
| 2027 Assessed Value (EMS Levy) | 2.90% | 3,032,013,792 |
| 2026 Assessed Value (EMS Levy) | | 2,944,015,733 |
| Assessed Value change 2026 to 2027 | | 87,998,059 |

# LEVY LIMIT CALCULATIONS - FIRE
## TAX YEAR 2027

| | | |
|---|---|---|
| A. Highest Lawful Levy Since 1985 (2026) | | 3,435,429.05 |
| Times Levy Limit Factor (101%) | | 3,469,783.34 |
| | | |
| B. Value of This Year's New Construction | | 25,578,401 |
| Times Previous Years Levy Rate | 1.1669308 | 29,848.22 |
| | | |
| C. Current Years Utility Value | | 6,014,676 |
| Less Previous Years Utility Value | | 6,014,676 |
| Increase/Decrease in Utility Value | | 0 |
| Times Previous Years Levy Rate | 1.1669308 | 3,000 |
| | | |
| D. A+B+C Levy Limitation | | 3,502,631.56 |
| | | |
| E. Assessed Value Original District | | 0 |
| Levy Rate Original District | | 0.000000 |
| Assessed Value Annexed Area | | 0 |
| F. Levy Limitation For Annexation | | 0 |
| | | |
| G. Levy Limitation With Annexation | | 0 |
| | | |
| H. Amount Refunded or To Be Refunded | | 0 |
| | | |
| I. Total Levy Controlled By Levy Limitation | | 3,499,631.56 |
| | | |
| J. Amount Requested By Taxing District | | 0.00 |
| | | |
| K. Lesser of Items I & J. | | 3,499,631.56 |
| | | |
| To Calculate Levy Rate: | | |
| | | |
| Levy..... | | 3,499,631.56 |
| Assessed Value..... | | 3,021,661,820 |
| Rate..... | | **1.158181** |
| Statuatory Rate..... | | 1.500000 |
| | | |
| | | |
| Increase over Year 2026 | | **64,203** |

LEVY LIMIT CALCULATIONS - EMS
TAX YEAR 2027

| | | |
|---|---|---|
| A. Highest Lawful Levy Since 1985 (2026) | | 886,506.36 |
| Times Levy Limit Factor (101%) | | 895,371.42 |
| | | |
| B. Value of This Year's New Construction | | 25,578,401 |
| Times Previous Years Levy Rate: | 0.3011214 | 7,702.20 |
| | | |
| C. Current Years Utility Value | | 6,014,676 |
| Less Previous Years Utility Value | | 6,014,676 |
| Increase/Decrease in Utility Value | | 0 |
| Times Previous Years Levy Rate: | 0.3011214 | 0 |
| | | |
| D. A+B+C Levy Limitation | | 903,073.63 |
| | | |
| E. Assessed Value Original District | | 0 |
| Levy Rate Original District | | 0.000000 |
| Assessed Value Annexed Area | | 0 |
| F. Levy Limitation For Annexation | | 0 |
| | | |
| G. Levy Limitation With Annexation | | 0 |
| | | |
| H. Amount Refunded or To Be Refunded | | 0 |
| | | |
| I. Total Levy Controlled By Levy Limitation | | 903,073.63 |
| | | |
| J. Amount Requested By Taxing District | | 0.00 |
| | | |
| K. Lesser of Items I & J. | | 903,073.63 |
| | | |
| To Calculate Levy Rate: | | |
| | | |
| Levy..... | | 903,073.63 |
| Assessed Value..... | | 3,032,013,792 |
| Rate..... | | 0.298864 |
| Statuatory Rate..... | | **0.500000** |
| Auth Levy..... | | 1,516,007 |
| | | |
| Increase over Year 2026 | | **629,501** |

Pacific County Fire District 1

*Proudly Serving Since 1940*

# COMMISSIONER'S MEETING
# AGENDA ITEM INFORMATION

| |
|---|
| **Meeting Date:** 11/3/2026 |
| **Agenda Item (to be completed by the office):** New Business #1 |
| **Requestor:** District Secretary |
| **Subject:** Resolution 2026-12 – Increase in Real Property Tax – Fire Levy |
| **Cost (including tax):** |
| **Summary:**<br>The approval of this resolution will increase our Fire Levy 1% above the previous year for an increase of $34,354.29. |
| **Recommendation:**<br>Approve Resolution 2026-12 – Increase in Real Property Tax – Fire Levy. |

# Pacific County Fire District No. 1
# Resolution 2026-12

INCREASE IN REAL PROPERTY TAX - FIRE LEVY

WHEREAS, the Board of Commissioners has properly given notice of the public hearing held November 3rd, 2026 to consider the District's revenue sources and current expense budget for the Calendar Year 2027, pursuant to RCW 84.55.120; and

WHEREAS, the District's actual levy amount from the previous year was $3,435,429.05; and,

WHEREAS, the population of this District is less than 10,000; and now, therefore,

BE IT RESOLVED, by the Board of Commissioners of Pacific County Fire Protection District No. 1 that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2027 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be $34,354.29 which is a percentage increase of 1% increase from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in the value of state assessed property, increment value, and annexations that have occurred and refunds made.

ADOPTED AND APPROVED at a Special Meeting of the Board of Commissioners of Pacific County Fire Protection District No. 1, on the 3rd day of November, 2026, the following Commissioners being present and voting:

_____
Blaine D. Gunkel, Commissioner

_____
Thomas L. Downer, Commissioner

_____
Michael J. Karvia, Commissioner

Attest: _____
District Secretary

Pacific County Fire District 1

*Proudly Serving Since 1940*

# COMMISSIONER'S MEETING
# AGENDA ITEM INFORMATION

| |
|---|
| **Meeting Date:** 11/3/2026 |
| **Agenda Item (to be completed by the office):** New Business #2 |
| **Requestor:** District Secretary |
| **Subject:** Resolution 2026-13 – 2027 Budget |
| **Cost (including tax):** |
| **Summary:**<br>This resolution is requesting a total of $5,168,161 in tax revenue for the 2027 calendar year. |
| **Recommendation:**<br>Approve Resolution 2026-13 – 2027 Budget. |

# Pacific County Fire District No. 1
# Resolution 2026-13

BUDGET 2027

BE IT RESOLVED BY THE COMMISSIONERS OF PACIFIC COUNTY FIRE PROTECTION DISTRICT NO. 1 AS FOLLOWS:

1. That the Pacific County Assessor has notified the Commissioners of Pacific County Fire Protection District No. 1 that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2027 is *an estimated* $3,021,661,820.

2. That the attached hereto Exhibit "A" (by this reference made a part of this resolution) be and hereby is adopted as the budget of Pacific County Fire Protection District No. 1 for the calendar year 2027.

3. That the Honorable Board of County Commissioners of Pacific County, Washington, be and are hereby requested to make a levy for 2027 for said Pacific County Fire Protection District No. 1 of $4,455,000.

4. That the County Treasurer of Pacific County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specific in Section 3 above in the amounts and funds specified below:

   A. $3,607,711 into the Expense Fund of said District.
   B. $_____ into the Reserve Fund of said District.
   C. $_____ into the Coupon Warrant Fund.
   D. $_____ to be used for the sole purpose of paying the interest and principal of said District's General Obligation Bonds heretofore authorized and now understand. This level to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.
   E. $1,560,450 into the EMS Special Levy Fund of said District.

5. That one copy of this resolution together with Exhibit "A" is delivered to each of the following: Board of County Commissioners and Auditor of Pacific County, Washington.

Adopted at a meeting of the Board of Commissioners of Pacific County Fire Protection District No. 1 on this 3rd day of November, 2026.

_____
Blaine D. Gunkel, Commissioner

_____
Thomas L. Downer, Commissioner

_____
Michael J. Karvia, Commissioner

Attest: _____
District Secretary

(Exhibit "A")

| Mgt. Level Code | Estimated Revenue X<br>Estimated Expend. | Fund<br>Pacific County Fire Protection District No. 1 | | Year<br>2027 | Page<br>1 of 2 |
|---|---|---|---|---|---|

| Account No. | | | DESCRIPTION - REVENUE | | Year 2027 | |
|---|---|---|---|---|---|---|
| BA SUB | ELE. | OJB. | | | | |
| 272 | 00 | | Est. Beg. Unreserved F.B. | | $621,150 | |
| 311 | 00 | | Real and Personal Property Tax | | | |
| | 10 | | Fire | | $3,607,711 | |
| | 20 | | EMS | | $1,560,450 | |
| 312 | 10 | | Forest Excise Tax | | | |
| 317 | 20 | | Leasehold Tax | | | |
| 322 | 90 | | Burn Permits | | $1,000 | |
| 331 | 00 | | Federal Grants | | $0 | |
| 332 | 93 | | Ground Emergency Medical Transportation | | $100,000 | |
| 334 | 00 | | State Grants | | $965 | |
| 342 | 20 | | Contracts - Fire Protection Services | | $25,000 | |
| 342 | 60 | | Ambulance/Aid | | $700,000 | |
| 361 | 11 | | Invest Interest | | $75,000 | |
| 369 | 90 | | Misc Revenues - Including Reimbursements | | $11,000 | |
| | | | **TOTAL REVENUE** | | **$6,702,275** | |
| 390 | 00 | | Other Financing Sources | | | |
| 395 | 10 | | Other Sale Fixed Assets | | | |
| 397 | 00 | | Other Op. Trans. In | | | |
| 398 | 30 | | Long Term Debt Proceeds | | | |
| 390 | 00 | 00 | **TOTAL OTHER FINANCING** | | | |
| 300 | 00 | 00 | **TOTAL REVENUE** | | **$6,702,275** | |

(Exhibit "A")

| Mgt. Level Code | Estimated Revenue / Estimated Expend. X | Fund: Pacific County Fire Protection District No. 1 | | Year: 2027 | Page: 2 of 2 |
|---|---|---|---|---|---|

| Account No. BA SUB | ELE. | OJB. | DESCRIPTION - EXPENDITURES | | Year 2027 | |
|---|---|---|---|---|---|---|
| 522 | | 00 | **FIRE CONTROL** | | | |
| | | 10 | Salaries and Wages | | $2,322,628 | |
| | | 20 | Personnel Benefits | | $725,782 | |
| | | 30 | Supplies | | $122,216 | |
| | | 40 | Other Services and Charges | | $465,541 | |
| | | | **TOTAL FIRE CONTROL** | | **$3,636,167** | |
| | | | | | | |
| 526 | | 00 | **AMBULANCE AND RESCUE** | | | |
| | | 10 | Salaries and Wages | | $1,713,898 | |
| | | 20 | Personnel and Benefits | | $514,918 | |
| | | 30 | Supplies | | $157,060 | |
| | | 40 | Other Services and Charges | | $194,093 | |
| | | | **TOTAL AMBULANCE AND RESCUE** | | **$2,579,969** | |
| | | | | | | |
| 591 | | 00 | **DEBT SERVICE** | | | |
| | | 71 | Principal | | $45,000 | |
| | | 83 | Interest | | $63,375 | |
| | | | **TOTAL DEBT SERVICE** | | **$108,375** | |
| | | | | | | |
| 594 | | 00 | **CAPITALIZED EXPENDITURES** | | | |
| | | 60 | Capital Outlays | | $377,765 | |
| | | | **TOTAL CAPITALIZED EXPENDITURES** | | **$377,765** | |
| | | | **TOTAL EXPENDITURES** | | **$6,702,275** | |

# NOTICE OF MEETING DATE CHANGE
# (RCW 42.30.080)

**The Board of Commissioners of Pacific County Fire Protection District 1 will hold a Special Meeting at:**

Station 21-1, 26109 Ridge Avenue, Ocean Park, WA 98640
Location of Meeting

Tuesday, November 3, 2026
Date and Day of Week

2:00 P.M.
Time

**To discuss and/or take action on the following items of business:**

1. 2027 Budget Hearing
2. Resolution 2026-12 - 2027 Budget
3. Resolution 2026-13 – Increase in Real Property Tax – Fire Levy
4. Resolution 2026-14 – Increase in Real Property Tax – EMS Levy
5. Other District Business

Dated this 20th day of October, 2026, 1432 hours.

Pacific County Fire Protection District 1
Board of Commissioners

By: _____

Title: Chair of the Board of Commissioners

**Copy of Notice Given To:**

| | Date/Time | | Date/Time |
|---|---|---|---|
| Commissioner Karvia | 10/29/26/1105 hrs | Commissioner Downer | 10/29/26/1105 hrs |
| Commissioner Gunkel | 10/29/26/1105 hrs | Chinook Observer | 10/29/26/1107 hrs |

**Notice Posting Places, Dates, Times:**

| | Date/Time | | Date/Time |
|---|---|---|---|
| Station 21-1 Ocean Park | 10/29/26/1115 hrs | Station 21-2 Seaview | 10/29/26/1112 hrs |
| Station 21-3 Surfside | 10/29/26/1112 hrs | | |