



**PO Box 39 Union, WA 98592 • 50 E Seattle St. Union, WA 98592**

**Phone 360-898-4871 • Fax 360-898-4870 • [info@mcfd6.com](mailto:info@mcfd6.com)**

**Commissioner Troy Woodard**

**Commissioner Mike Sheetz • Commissioner Edeline Reclusado**

**Fire Chief Clint Volk • Asst. Chief Cody Daggett**

**Office Manager Heather Fredrickson**

RE: 2026 Budget

Enclosed you will find the updated 2026 Draft Budget that is being presented at the 11/18/2025 Budget Hearing. The Hearing will take place at 10:00am at the Union Fire Dept.

We have provided it to you in workshop format, for ease of reading, and a copy of the budget documents that will be submitted to the County and State.

Thank you,

Mason County Fire District 6

DRAFT

# 2026 DRAFT BUDGET WORKSHEETS





*Patti McLean*  
**Mason County  
Assessor**

411 N 5<sup>th</sup> St PO Box J  
Shelton WA 98584

*Ciara Stiles*  
**Chief Deputy**

Phone (360) 427-9670  
Fax (360) 427-7792

Date: November 12, 2025  
To: Fire District # 6  
From: Patti McLean, Mason County Assessor  
RE: Levy Certification & Ordinance/ Resolution

Per RCW 84.52.020 and 070, each taxing district must submit its budget and levy certification documentation to the County Legislative Authority **on or before November 30<sup>th</sup>**. Also, please provide a copy to the Assessor's Office, so we may determine the final levy amounts and resulting tax rates.

Below, please find your certified values for your taxing district. Please note, although the assessment roll has been certified, in accordance with WAC 458-14-025, values may continue to change, and therefore are *estimates only, subject to change*.

If your district is planning to take their highest lawful levy you may want to certify high as any increases to state-assessed utilities will be added to your district's regular property tax limit (see below) during the levy calculations. A taxing district may not levy more in the current year than it did last year (not including new construction, state-assessed utilities, refunds, etc.) unless an ordinance/resolution is passed (RCW 84.55.120). If a taxing district levies less than their highest lawful levy, the taxing district may have "banked capacity," which is the difference between the highest lawful levy that could have been made and the actual levy that was imposed. If a taxing district wants to levy banked capacity, their resolution must authorize an increase large enough to allow the district to levy at their highest lawful levy. Although your highest lawful levy is subject to a 1% growth each year, when levying banked capacity, a taxing district may see a dollar and percentage increase that is more than 1%.

For property taxes due in 2026, the rate of inflation (IPD) is **2.44%**. Therefore, the limit factor for taxing districts with populations of 10,000 or greater is 101% *without* an additional ordinance/resolution of substantial need.

|  |  |
|--|--|
| Regular Property Tax Limit ( <b>Expense</b> ) - \$1,186,710.83 | Regular Property Tax Limit ( <b>EMS</b> ) - \$267,059.48 |
|--|--|

(This amount does not account for any "add-ons," such as refunds, or changes to state-assessed utilities.)

|  |   |
|--|---|
| Previous Year's Levy Amount ( <b>Expense</b> ) -<br>\$1,162,518.79 | Previous Year's Levy Amount ( <b>EMS</b> ) - \$265,899.59 |
| (Banked Capacity \$0)  | (Banked Capacity \$0)                                     |

|   |             |
|---|-------------|
| Certified Assessed Value for Regular Levy           | 791,140,555 |
| Certified Assessed Value for Excess and Bond Levies | 786,414,430 |
| Certified Assessed Value for EMS Levy               | 798,328,920 |
| Certified New Construction Value                    | 11,789,402  |

**\* State-assessed utilities have not been received from the Department of Revenue.  
They will be added to the total values at levy time.**

Enclosed, please find the Levy Certification, Ordinance/ Resolution, and your Levy Limitations Worksheet with your 2.715% growth for Expense and 1% growth for EMS, 2026 certified new construction value, and prior year \*state-assessed utilities value. *Our office would be happy to set up an appointment to assist you in completing your ordinance/resolutions and answer any questions you may have.* Should you have any questions, please contact Araceli Witz at 360.427.9670 ext. 496.



# Office of the Treasurer

411 N. 5th, Bldg. I  
P.O. Box 429  
Shelton, Washington 98584-0429  
(360) 427-9670, ext. 475 • Fax (360) 427-7267  
Belfair (360) 275-4467  
Brittany Pearson, Treasurer

October 8, 2025

FIRE DISTRICT #6  
PO BOX 39  
UNION WA 98592

Dear Taxing Authority,

Each year adjustments are made to the tax rolls AFTER the taxes have been calculated and billed. These changes both increase and decrease the amount of tax your district can collect. When the sum of these changes results in a net decrease to the amount of tax you can collect, the law allows you to impose a refund levy to recover those lost tax dollars.

RCW 84.69.180 authorizes taxing district to levy a refund levy to recover taxes that were refunded and/or canceled during the last twelve months. The refunds/net cancellations for the year October 7, 2024, to October 6, 2025, are eligible for recovery through a refund levy in 2026 for the funds shown below.

Your legislative body is responsible for determining if they wish to levy all, part, or none of these lost tax revenues. Please be aware that regular (non-voted) levies may be limited or eliminated by statutory levy rate limitations.

Please select from one of the following options to (a) re-levy ALL of your net lost revenue, (b) re-levy PART of your net lost revenue, or (c) re-levy NONE of your net lost revenue.

## FIRE DISTRICT #6 – EXPENSE

- (a) ☒ Fire District 6 hereby certifies a refund levy in its General Fund for collection in 2026 in the amount of \$0.00 to recover net refunds/cancellations. If this number is \$0.00 there is nothing eligible for the refund levy.
- (b) ☐ Fire District 6 hereby certifies a refund levy in its General Fund for collection in 2026 in the amount of \$\_\_\_\_\_ to recover a portion of the net refunds/cancellations reflected in (a) above.
- (c) ☐ Fire District 6 does NOT WISH TO RE-LEVY ANY of its General Fund net refunds/cancellations during the 2026 tax year.

FIRE DISTRICT #6 – EMS

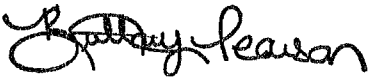
- (a) ☒ Fire District 6 hereby certifies a refund levy in its EMS Fund for collection in 2026 in the amount of \$0.00 to recover net refunds/cancellations. If this number is \$0.00 there is nothing eligible for the refund levy.
- (b) ☐ Fire District 6 hereby certifies a refund levy in its EMS Fund for collection in 2026 in the amount of \$\_\_\_\_\_ to recover a portion of the net refunds/cancellations reflected in (a) above.
- (c) ☐ Fire District 6 does NOT WISH TO RE-LEVY ANY of its EMS Fund net refunds/cancellations during the 2026 tax year.

\_\_\_\_\_  
District/Representative Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Representative Name & Title (Please Print)

Sincerely,



Brittany Pearson  
Mason County Treasurer

Please choose (a), (b) including the amount, or (c) then sign, date, and return on or before November 25, 2024. to:

Mason County Assessor  
Attn: Araceli Witz  
PO Box J  
Shelton, WA 98584

# **LEGAL NOTICE**

Notice is hereby given that the Fire Commissioners for Mason County Fire District #6 will hold a Budget Hearing Tuesday, November 18, 2025 at 10:00 a.m. for the purpose of hearing public input on the 2026 budget. Following the Hearing the Board will conduct a Regular Business meeting of the District to adopt the 2026 Budget. The meeting will take place at 50 E. Seattle Street, Union, WA 98592. Draft copies may be obtained online at [www.mcfd6.com](http://www.mcfd6.com).

DRAFT



Ordinance / Resolution No. 295  
RCW 84.55.120

WHEREAS, the Board of Commissioners of Mason County Fire has met and considered  
(Governing body of the taxing district) Protection District # 6  
(Name of the taxing district)  
its budget for the calendar year 2026; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 1,162,518.79; and,  
(Previous year's levy amount)

WHEREAS, the population of this district is ☐ more than or ☒ less than 10,000; and now, therefore,  
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy  
is hereby authorized for the levy to be collected in the 2026 tax year.  
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 31,562.39  
which is a percentage increase of 2.715 % from the previous year. This increase is exclusive of  
(Percentage increase)

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.

Adopted this 18 day of November, 2025.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Troy Woodard  
Edre Riclusado  
Mike Sheetz

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30<sup>th</sup>. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

Eric T. Quinn, P.S.  
PROFESSIONAL SERVICE CORPORATION  
ATTORNEY AT LAW  
7403 Lakewood Dr. W., Suite #11  
Lakewood, WA 98499  
253-590-6628  
ericquinn@firehouselawyer2.com

*Joseph F. Quinn,  
Of Counsel*

November 3, 2025  
*By Electronic Mail*

Mason County Auditor  
c/o:

**Re: Mason County Fire District Six ("District"); RCW 84.55.010; CPI-W substantiation;  
regular levy revenue to increase by 2.715% for collection in 2026**

Dear Auditor:

My client, the District, has advised me that Mason County is in need of a formal letter setting forth the basis for the District increasing its regular levy revenue by more than 1% from 2025, for collection in 2026. Please accept this as the District's formal letter.

To begin, RCW 84.55.010 generally limits a taxing district's revenue increases from regular property taxes to no more than 1% from the prior year. This percentage is called the "limit factor." Per RCW 84.55.050, the limit factor may be increased by a majority vote. The limit factor may be set at a basic percentage (e.g. 6%) or may be based on a "specified index to be used for determining a limit factor, such as the consumer price index." See RCW 84.55.050(2). The District passed a levy lid lift in November 2024, in which the voters restored the \$1.50/\$1,000 for collection in 2025 and further authorized "annual adjustments by the greater of 1% or the annual CPI-W for Seattle-Tacoma-Bellevue as reported in June of the levy year for each of the five succeeding years."

Consequently, to establish the percentage increase in revenue for 2026, the District calculated the percentage increase in the CPI-W from June 2024 to June 2025—with 2025 being the "levy year" as referenced in the lid-lift resolution, for the 2026 collection.

Eric T. Quinn, P.S.  
November 3, 2025  
Letter to Mason County Auditor



Eric T. Quinn, P.S.  
November 3, 2025  
Page 2

The CPI-W increase in the Seattle-Tacoma-Bellevue area<sup>1</sup> from June 2024 to June 2025 was 2.715%, based on data from the Bureau of Labor Statistics (BLS).<sup>2</sup> To detail the math behind this:

Focus on the CPI-W data on the right side of the BLS chart referenced in Footnote 2 below. Therein, the CPI-W data points for June 2024 were 348.323. In the same chart, the CPI-W data points were 357.780 in June 2025.<sup>3</sup> Applying the following arithmetic, the District arrives at a 2.715% increase between June 2024 and June 2025:

$$(357.780 - 348.323/348.323) \times 100 = 2.7150087706 (2.715\%)$$

Based on the above, the District shall request, by resolution (per RCW 84.55.120), that its regular levy revenue increase by 2.715% from the prior levy, for collection in 2026. Our law office has more than 60 years of combined experience as to how property taxes are levied and collected, and is therefore qualified to render this opinion.

Very Truly Yours,

Eric T. Quinn

WSBA # 47354

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<sup>1</sup> <https://www.bls.gov/regions/west/washington.htm#eag>

<sup>2</sup>

[https://www.bls.gov/regions/west/cpi-summary/2025/consumerpriceindex\\_summary\\_western\\_202507.pdf](https://www.bls.gov/regions/west/cpi-summary/2025/consumerpriceindex_summary_western_202507.pdf)

<sup>3</sup> The specific BLS series is CWURS49DSA0.

# LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT Fire District # 6 Expense - Mason 2025 Levy for 2026 Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

|  |                       |                                |                       |                                |                         |
|--|-----------------------|--------------------------------|-----------------------|--------------------------------|-------------------------|
| A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).  |                       |                                |                       |                                |                         |
| Year   | <u>2025</u>           | <u>\$1,162,518.79</u>          | <u>x</u>              | <u>102.715%</u>                | <u>= \$1,194,081.18</u> |
|  |                       | Highest Lawful Levy Since 1985 |                       | Limit Factor/Max Increase 101% |                         |
| B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred). |                       |                                |                       |                                |                         |
|  | <u>\$11,789,402</u>   | <u>x</u>                       | <u>1.500000000000</u> | <u>÷ \$1,000</u>               | <u>= \$17,684.10</u>    |
|  | A.V.                  |                                | Last Year's Levy Rate |                                |                         |
| C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)  |                       |                                |                       |                                |                         |
|  | <u>A.V.</u>           | <u>x</u>                       | <u>1.500000000000</u> | <u>÷ \$1,000</u>               | <u>= \$0.00</u>         |
|  |                       |                                | Last Year's Levy Rate |                                |                         |
| D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).   |                       |                                |                       |                                |                         |
|  | <u>\$858,942</u>      | <u>-</u>                       | <u>\$926,498</u>      | <u>=</u>                       | <u>\$ (67,556.00)</u>   |
|  | Current Year's A.V.   |                                | Previous Year's A.V.  |                                | Remainder               |
|  | <u>0</u>              | <u>x</u>                       | <u>1.500000000000</u> | <u>÷ \$1,000</u>               | <u>= 0</u>              |
|  | Remainder from Line D |                                | Last Year's Levy Rate |                                |                         |
| E. Regular property tax limit: .....   |                       |                                |                       | A+B+C+D                        | <u>= \$1,211,765.28</u> |

Parts F through H are used in calculating the additional levy limit due to annexation.

|  |                       |          |                                |                  |                         |
|--|-----------------------|----------|--------------------------------|------------------|-------------------------|
| F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area. |                       |          |                                |                  |                         |
|  | <u>\$1,211,765.28</u> | <u>÷</u> | <u>\$791,140,555</u>           | <u>x</u>         | <u>\$1,000</u>          |
|  | Total in Line E       |          | Assessed Value Less Annexed AV |                  | <u>= 1.531668769022</u> |
| G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.  |                       |          |                                |                  |                         |
|  | <u>A.V.</u>           | <u>x</u> | <u>1.531668769022</u>          | <u>÷ \$1,000</u> | <u>= 0</u>              |
|  | Annexed Area's A.V.   |          | Rate in Line F                 |                  |                         |
| H. Regular property tax limit including annexation .....   |                       |          |                                | E+G              | <u>= \$1,211,765.28</u> |

## I. Statutory maximum calculation

Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.

|                         |          |                       |                  |                          |
|-------------------------|----------|-----------------------|------------------|--------------------------|
| <u>1.500000000000</u>   | <u>-</u> |                       | <u>+</u>         | <u>1.500000000000</u>    |
| District base levy rate |          | Fire or RFA Rate      | Library Rate     | Firefighter Pension Fund |
| <u>\$791,140,555</u>    | <u>x</u> | <u>1.500000000000</u> | <u>÷ \$1,000</u> | <u>= \$1,186,710.83</u>  |
| A.V. of District        |          | Statutory Rate Limit  |                  | Statutory Amount         |

J. Highest lawful Levy For This Tax Year (Lesser of H and I) ..... = \$1,186,710.83

K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) = \$1,186,710.83

## L. Tax Base For Excess Levies

|  |                      |
|--|----------------------|
| 1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)               | <u>\$791,140,555</u> |
| 2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value. |                      |
| 3. Plus Timber Assessed Value (TAV) .....  |                      |
| 4. Tax base for excess and voted bond levies ..... (1-2+3)   | <u>\$791,140,555</u> |

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

|                    |          |                         |          |                |                         |
|--------------------|----------|-------------------------|----------|----------------|-------------------------|
| <u>Levy Amount</u> | <u>÷</u> | <u>\$791,140,555</u>    | <u>x</u> | <u>\$1,000</u> | <u>= 0.000000000000</u> |
|                    |          | A.V. from Line L4 above |          |                |                         |

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

|                      |          |                         |                         |
|----------------------|----------|-------------------------|-------------------------|
| <u>\$791,140,555</u> | <u>x</u> | <u>\$1,000</u>          | <u>= 0.000000000000</u> |
| Levy Amount          |          | A.V. from Line L4 above |                         |

## TAXING DISTRICT

Fire District # 6 Expense - Mason

2025

Levy For

2026

Taxes

|   |                       |                |     |
|---|-----------------------|----------------|-----|
| Population:   | Less than 10,000      | 10,000 or more |     |
| Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? | Yes                   | No             |     |
| Was a second resolution/ordinance adopted authorizing an increase over the IPD?           | Yes                   | No             | N/A |
| If so, what was the percentage increase?  | Calculated % Increase | #DIV/0!        |     |

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

|      |                             |   |                                   |   |        |
|------|-----------------------------|---|-----------------------------------|---|--------|
| Year |                             | + |                                   | = | \$0.00 |
|      | Previous Year's Actual Levy |   | Plus Resolution Increase Amount   |   |        |
| Year | 0                           |   | \$0.00                            | x | \$0.00 |
|      | Previous Year's Actual Levy |   | Resolution Percentage of Increase |   |        |

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$17,684.10

C. Amount for increment value increase (Line C page 1) = \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1) = 0

E. Amount for increase in annexation (Line G, page 1) = 0

F. Total levy amount authorized, including the annexation ..... Lesser of A+(B+C+D+E) = \$17,684.10

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

|                   |   |                       |   |                      |
|-------------------|---|-----------------------|---|----------------------|
| \$17,684.10       | + |                       | = | \$17,684.10          |
| Total from Line F |   | Amount to be Refunded |   | Amount allowable per |

H. Total amount certified by county legislative authority or taxing district as applicable.  
(RCW 84.52.020 and RCW 84.52.070) ..... =

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

|                |   |                       |   |                |
|----------------|---|-----------------------|---|----------------|
| \$1,211,765.28 | + | \$0.00                | = | \$1,211,765.28 |
| Line H, Page 1 |   | Amount to be Refunded |   | Total          |

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

|                      |   |                         |   |             |
|----------------------|---|-------------------------|---|-------------|
| \$17,684.10          | - |                         | = | \$17,684.10 |
| Lesser of G, H, or I |   | Amount Held in Abeyance |   | Total       |

K. Statutory limit from line I on page 1 (dollar amount, not the rate) ..... = \$1,186,710.83

L. Lesser of J & K ..... \$17,684.10

M. **Levy Corrections** Year of Error: \_\_\_\_\_

Did the taxing district cause the error? (yes or no) \_\_\_\_\_

1. Minus amount over levied (if applicable) .....

2. Plus amount under levied (if applicable) .....

N. **Total: L +/- M** ..... \$17,684.10

O. **Regular Levy Rate Computation Without Levy Error Correction**

Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

|                   |   |                             |   |         |   |                           |
|-------------------|---|-----------------------------|---|---------|---|---------------------------|
| \$17,684.10       | ÷ | \$791,140,555               | x | \$1,000 | = | 0.022352665261            |
| Lesser of K and L |   | Amount on line L1 on page 1 |   |         |   | rate w/o error correction |

P. **Regular Levy Rate Computation:** Lesser of K and N divided by the assessed value in line L1 on page 1.

Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

|                 |   |                             |   |         |   |                             |
|-----------------|---|-----------------------------|---|---------|---|-----------------------------|
| \$17,684.10     | ÷ | \$791,140,555               | x | \$1,000 | = | 0.022352665261              |
| Lesser of K & N |   | Amount on line L1 on page 1 |   |         |   | rate before aggregate check |

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**

R. \_\_\_\_\_ **OR** \_\_\_\_\_

Amount shifted TO this taxing district Amount shifted FROM this taxing district

S. \$17,684.10 ÷ \$791,140,555 x \$1,000 = 0.022352665261

Post Shift Levy Amount Amount on line L1 on page 1 Post Shift Levy Rate



Ordinance / Resolution No. 290  
RCW 84.55.120

WHEREAS, the Board of Commissioners of Mason County Fire has met and considered  
(Governing body of the taxing district) Protection District # 6  
(Name of the taxing district)  
its budget for the calendar year 2026; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 260,447.40; and,  
(Previous year's levy amount)

WHEREAS, the population of this district is ☐ more than or ☒ less than 10,000; and now, therefore,  
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy  
is hereby authorized for the levy to be collected in the 2026 tax year.  
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 2,604.47  
which is a percentage increase of 1 % from the previous year. This increase is exclusive of  
(Percentage increase)

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.

Adopted this 18 day of November, 2025.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ Tray Woodard  
Edie Richusardo  
Mike Sheetz

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30<sup>th</sup>. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

# LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT Fire District # 6 EMS (Year 6/10) - Mason 2025 Levy for 2026 Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

|  |                       |                                |                       |                                |                              |
|--|-----------------------|--------------------------------|-----------------------|--------------------------------|------------------------------|
| A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).  |                       |                                |                       |                                |                              |
| Year   | <u>2025</u>           | <u>\$260,447.40</u>            | <u>x</u>              | <u>101.000%</u>                | <u>=</u> <u>\$263,051.87</u> |
|  |                       | Highest Lawful Levy Since 1985 |                       | Limit Factor/Max Increase 101% |                              |
| B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred). |                       |                                |                       |                                |                              |
|  | <u>\$11,789,402</u>   | <u>x</u>                       | <u>0.339933500000</u> | <u>÷</u> <u>\$1,000</u>        | <u>=</u> <u>\$4,007.61</u>   |
|  | A.V.                  |                                | Last Year's Levy Rate |                                |                              |
| C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)  |                       |                                |                       |                                |                              |
|  | <u>A.V.</u>           | <u>x</u>                       | <u>0.339933500000</u> | <u>÷</u> <u>\$1,000</u>        | <u>=</u> <u>\$0.00</u>       |
|  |                       |                                | Last Year's Levy Rate |                                |                              |
| D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).   |                       |                                |                       |                                |                              |
|  | <u>\$858,942</u>      | <u>-</u>                       | <u>\$926,498</u>      | <u>=</u>                       | <u>\$ (67,556.00)</u>        |
|  | Current Year's A.V.   |                                | Previous Year's A.V.  |                                | Remainder                    |
|  | <u>0</u>              | <u>x</u>                       | <u>0.339933500000</u> | <u>÷</u> <u>\$1,000</u>        | <u>=</u> <u>0</u>            |
|  | Remainder from Line D |                                | Last Year's Levy Rate |                                |                              |
| E. Regular property tax limit: .....   |                       |                                |                       | A+B+C+D                        | <u>=</u> <u>\$267,059.48</u> |

Parts F through H are used in calculating the additional levy limit due to annexation.

|  |                     |          |                                |                         |                                |
|--|---------------------|----------|--------------------------------|-------------------------|--------------------------------|
| F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area. |                     |          |                                |                         |                                |
|  | <u>\$267,059.48</u> | <u>÷</u> | <u>\$798,328,920</u>           | <u>x</u> <u>\$1,000</u> | <u>=</u> <u>0.334523118616</u> |
|  | Total in Line E     |          | Assessed Value Less Annexed AV |                         |                                |
| G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.  |                     |          |                                |                         |                                |
|  | <u>A.V.</u>         | <u>x</u> | <u>0.334523118616</u>          | <u>÷</u> <u>\$1,000</u> | <u>=</u> <u>0</u>              |
|  | Annexed Area's A.V. |          | Rate in Line F                 |                         |                                |
| H. Regular property tax limit including annexation .....   |                     |          |                                | E+G                     | <u>=</u> <u>\$267,059.48</u>   |

## I. Statutory maximum calculation

Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.

|                         |          |                       |                         |                              |
|-------------------------|----------|-----------------------|-------------------------|------------------------------|
| <u>0.500000000000</u>   | <u>-</u> |                       | <u>+</u>                | <u>0.500000000000</u>        |
| District base levy rate |          | Fire or RFA Rate      | Library Rate            | Firefighter Pension Fund     |
| <u>\$798,328,920</u>    | <u>x</u> | <u>0.500000000000</u> | <u>÷</u> <u>\$1,000</u> | <u>=</u> <u>\$399,164.46</u> |
| A.V. of District        |          | Statutory Rate Limit  |                         | Statutory Amount             |

J. Highest lawful Levy For This Tax Year (Lesser of H and I) ..... = \$267,059.48

K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) = \$267,059.48

## L. Tax Base For Excess Levies

|  |                      |
|--|----------------------|
| 1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)               | <u>\$798,328,920</u> |
| 2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value. |                      |
| 3. Plus Timber Assessed Value (TAV) .....  |                      |
| 4. Tax base for excess and voted bond levies ..... (1-2+3)   | <u>\$798,328,920</u> |

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

|                    |          |                         |                         |                                |
|--------------------|----------|-------------------------|-------------------------|--------------------------------|
| <u>Levy Amount</u> | <u>÷</u> | <u>\$798,328,920</u>    | <u>x</u> <u>\$1,000</u> | <u>=</u> <u>0.000000000000</u> |
|                    |          | A.V. from Line L4 above |                         |                                |

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

|                         |          |                         |                         |                                |
|-------------------------|----------|-------------------------|-------------------------|--------------------------------|
| <u>Bond Levy Amount</u> | <u>÷</u> | <u>\$798,328,920</u>    | <u>x</u> <u>\$1,000</u> | <u>=</u> <u>0.000000000000</u> |
|                         |          | A.V. from Line L4 above |                         |                                |

|   |                       |                |         |
|---|-----------------------|----------------|---------|
| Population:   | Less than 10,000      | 10,000 or more |         |
| Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? | Yes                   | No             |         |
| Was a second resolution/ordinance adopted authorizing an increase over the IPD?           | Yes                   | No             | N/A     |
| If so, what was the percentage increase?  | Calculated % Increase |                | #DIV/0! |

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

|               |   |                             |   |                                   |        |
|---------------|---|-----------------------------|---|-----------------------------------|--------|
| Year _____    | + | _____                       | = | _____                             | \$0.00 |
|               |   | Previous Year's Actual Levy |   | Plus Resolution Increase Amount   |        |
| Year <u>0</u> |   | <u>\$0.00</u>               | x | _____                             | \$0.00 |
|               |   | Previous Year's Actual Levy |   | Resolution Percentage of Increase |        |

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$4,007.61

C. Amount for increment value increase (Line C page 1) = \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1) = 0

E. Amount for increase in annexation (Line G, page 1) ..... = 0

F. Total levy amount authorized, including the annexation ..... Lesser of A+(B+C+D+E) = \$4,007.61

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

|                   |   |                       |   |                      |
|-------------------|---|-----------------------|---|----------------------|
| <u>\$4,007.61</u> | + | _____                 | = | <u>\$4,007.61</u>    |
| Total from Line F |   | Amount to be Refunded |   | Amount allowable per |

H. Total amount certified by county legislative authority or taxing district as applicable.  
(RCW 84.52.020 and RCW 84.52.070) ..... = \_\_\_\_\_

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

|                     |   |                       |   |                     |
|---------------------|---|-----------------------|---|---------------------|
| <u>\$267,059.48</u> | + | <u>\$0.00</u>         | = | <u>\$267,059.48</u> |
| Line H, Page 1      |   | Amount to be Refunded |   | Total               |

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

|                      |   |                         |   |                   |
|----------------------|---|-------------------------|---|-------------------|
| <u>\$4,007.61</u>    | - | _____                   | = | <u>\$4,007.61</u> |
| Lesser of G, H, or I |   | Amount Held in Abeyance |   | Total             |

K. Statutory limit from line I on page 1 (dollar amount, not the rate) ..... = \$399,164.46

L. Lesser of J & K ..... \$4,007.61

M. **Levy Corrections** Year of Error: \_\_\_\_\_

Did the taxing district cause the error? (yes or no) \_\_\_\_\_

1. Minus amount over levied (if applicable) ..... \_\_\_\_\_

2. Plus amount under levied (if applicable) ..... \_\_\_\_\_

N. **Total:** L +/- M ..... \$4,007.61

O. **Regular Levy Rate Computation Without Levy Error Correction**  
Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

|                   |   |                             |   |                |   |                           |
|-------------------|---|-----------------------------|---|----------------|---|---------------------------|
| <u>\$4,007.61</u> | ÷ | <u>\$798,328,920</u>        | x | <u>\$1,000</u> | = | <u>0.005019998524</u>     |
| Lesser of K and L |   | Amount on line L1 on page 1 |   |                |   | rate w/o error correction |

P. **Regular Levy Rate Computation:** Lesser of K and N divided by the assessed value in line L1 on page 1.  
Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

|                   |   |                             |   |                |   |                             |
|-------------------|---|-----------------------------|---|----------------|---|-----------------------------|
| <u>\$4,007.61</u> | ÷ | <u>\$798,328,920</u>        | x | <u>\$1,000</u> | = | <u>0.005019998524</u>       |
| Lesser of K & N   |   | Amount on line L1 on page 1 |   |                |   | rate before aggregate check |

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**

R. \_\_\_\_\_ **OR** \_\_\_\_\_

Amount shifted TO this taxing district Amount shifted FROM this taxing district

S. \$4,007.61 ÷ \$798,328,920 x \$1,000 = 0.005019998524

Post Shift Levy Amount Amount on line L1 on page 1 Post Shift Levy Rate

MASON COUNTY FIRE PROTECTION DISTRICT NO. 6

RESOLUTION NO. 297

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MASON COUNTY FIRE PROTECTION DISTRICT NO. 6 AS FOLLOWS:

1. That the County Assessor has notified the Commissioners of Mason County Fire District No. 6 that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2026 is \$791,140,555 EMS assessed valuation for EMS levy only is \$798,328,920.
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 Mason County Fire District No. 6 for calendar year 2026.
3. That the Honorable Board of County Commissioners of Mason County, Washington, be and are hereby requested to make a levy for (Year) 2026 for said Mason County Fire District No. 6 of \$1,478,824.76.
4. That the County Treasurer of Mason County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 3 above in the amounts and funds specified below:
  - A. \$ 1,211,765.28 into the Expense Fund of said District
  - B. \$ 0.00 into the Reserve Fund of said District
  - C. \$ 0.00 to be used for the sole purpose of paying the interest and principal of said District's General Obligation Bonds heretofore authorized and now outstanding. This levy 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.
  - D. \$ 267,059.48 into the EMS Fund of said District.
  - E. \$ 0.00 Expense Fund Refund Levy
  - F. \$ 0.00 EMS Fund Refund Levy

5. That one copy of this resolution together with Exhibit "A" be delivered to each of the following:

Board of County Commissioners, Assessor, Treasurer and Auditor of Mason County, Washington.

Adopted at a meeting of the Board of Commissioners, Mason County Fire District No. 6 this, 18th day of November, 2025.

Troy Woodard Chairperson

Mike Sheetz Commissioner

Edeline Reclusado Commissioner

ATTEST: \_\_\_\_\_  
Clint Volk, District Secretary

Date: 11/18/2025

Exhibit A

**From:** Board of Commissioners  
Mason County Fire Protection District No. 6  
PO Box 39  
Union, WA 98592

**To:** Mason County Auditor  
Attention: Financial Services  
PO Box 400  
Shelton, WA 98584

Please accept the following budget(s) presented for budget year 2026. Per RCW, the district approved their budget(s) at an advertised public meeting. The budget was approved by a quorum of our elected/appointed commissioners.

**Date of public meeting and budget approval:** 11/18/2025.

**District resolution number:** 297

The following budgets for Mason County Fire Protection District No. 6 funds were approved at the above state public meeting and will be in effect for budget year 2026:

| <b>FUND NUMBER:</b>                                      | <b>2026 REVENUE:<br/>BARS 389.00.00.000</b> | <b>2026 EXPENDITURES:<br/>BARS 589.00.00.000</b> |
|--|---|--|
| <b>Fire District #6 – Expense<br/>665.006010.000.000</b> | <b>\$2,125,202.30</b>                       | <b>\$2,125,202.30</b>                            |
| <b>Fire District #6 - Reserve<br/>665.006020.000.000</b> | <b>\$0.00</b>                               | <b>\$0.00</b>                                    |
| <b>Fire District #6 - EMS<br/>665.006040.000.000</b>     | <b>\$0.00</b>                               | <b>\$0.00</b>                                    |
| <b>Fire District #6 - Bond<br/>665.006010</b>            | <b>\$0.00</b>                               | <b>\$0.00</b>                                    |

**Approved and signed below by Mason County Fire Protection District No. 6 Commissioners:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Troy Woodard Pos. 1

Mike Sheetz Pos. 2

Edeline Reclusado Pos. 3



## CERTIFICATION

DEPARTMENT OF REVENUE  
STATE OF WASHINGTON  
COUNTY OF MASON

In accordance with RCW 84.52.020, I, Troy Woodard, Commissioner and Board Chair, for Mason County Fire Protection District No. 6, do hereby certify to the Mason County legislative authority that the Commissioners of said district requests that the following levy amounts be collected in 2026 as provided in the district's budget, which was adopted following a public hearing held on the 18th day of November, 2025.

|                                  |                        |
|----------------------------------|------------------------|
| Regular Levy                     | <u>\$ 1,211,765.28</u> |
| Emergency Medical Services Levy  | <u>\$ 267,059.48</u>   |
| Regular Refund Levy              | <u>\$ 0.00</u>         |
| Emergency Med. Serv. Refund Levy | <u>\$ 0.00</u>         |
| Total Taxes Required             | <u>\$ 1,478,824.76</u> |

Given under my hand and the official seal of said district on this 18th day of November, 2025.

ATTEST:

---

Troy Woodard, Commissioner

# 2026 PROPOSED BUDGET CHANGES

Mason County Fire District 6

Time: 13:41:21 Date: 11/12/2025  
Page: 1

| 010 General Fund |   | Original | Proposed     | Difference   | Remarks   |
|------------------|---|----------|--------------|--------------|---|
| Revenues         |   |          |              |              |   |
| 300              |   |          |              |              |   |
| 308 31 00 0000   | Restricted Cash and Investments - Beginning                         | 0.00     | 0.00         | 0.00         | 0.0%  |
| 308 41 00 0000   | Committed Cash and Investments - Beginning                          | 0.00     | 0.00         | 0.00         | 0.0%  |
| 308 51 00 0000   | Assigned Cash and Investments - Beginning                           | 0.00     | 0.00         | 0.00         | 0.0%  |
| 308 91 00 0000   | Unassigned Cash and Investments - Beginning                         | 0.00     | 0.00         | 0.00         | 0.0%  |
| 308 91 00 0001   | Estimated General Obligations/funded liabilities                    | 0.00     | 362,229.54   | 362,229.54   | 0.0%  |
| 308 91 00 0002   | Refund Levy & new construction taxes                                | 0.00     | 0.00         | 0.00         | 0.0%  |
| 308 91 00 0003   | Alderbrook roll over  | 0.00     | 0.00         | 0.00         | 0.0%  |
| 308 91 00 0004   | Unrestricted Reserve account cash and Investments                   | 0.00     | 0.00         | 0.00         | 0.0%  |
| 311 10 00 0000   | Property Tax  | 0.00     | 1,211,765.28 | 1,211,765.28 | 0.0% The 2025 for expense budgeted amount is \$1,162,518.79 the current number includes EMS. The new number uses 2.715% CPI growth. |
| 317 20 00 0000   | Leasehold Excise Tax  | 0.00     | 700.00       | 700.00       | 0.0%  |
| 317 40 00 0000   | Forest Excise Tax   | 0.00     | 600.00       | 600.00       | 0.0%  |
| 331 93 00 0000   | Federal Direct Grant from Department of Health and Human Services   | 0.00     | 0.00         | 0.00         | 0.0%  |
| 332 92 10 0000   | COVID-19 Non-Grant Assistance                                       | 0.00     | 0.00         | 0.00         | 0.0%  |
| 332 93 40 0000   | Ground Emergency Medical Transportation (GEMT) Payment Program      | 0.00     | 0.00         | 0.00         | 0.0%  |
| 333 66 00 0000   | Federal Indirect Grant from Environmental Protection Agency         | 0.00     | 0.00         | 0.00         | 0.0%  |
| 333 81 00 0000   | Federal Indirect Grant from Department of Energy                    | 0.00     | 0.00         | 0.00         | 0.0%  |
| 333 93 00 0000   | Federal Indirect Grant from Department of Health and Human Services | 0.00     | 0.00         | 0.00         | 0.0%  |

# 2026 PROPOSED BUDGET CHANGES

Mason County Fire District 6

Time: 13:41:21 Date: 11/12/2025  
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| 010 General Fund   |          |           |            |         |                                    |
|--|----------|-----------|------------|---------|------------------------------------|
| Revenues   | Original | Proposed  | Difference | Remarks |                                    |
| 300  |          |           |            |         |                                    |
| 333 97 00 0000 Federal Indirect Grant from Department of Homeland Security (FEMA)              | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 334 02 30 0000 State Grant from Department Natural Resources                                   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 334 04 90 0000 State Grant from Department of Health   | 0.00     | 778.00    | 778.00     | 0.0%    |                                    |
| 337 00 00 0000 Local Grants, Entitlements, Tribal Government Distributions, and Other Payments | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 341 81 00 0000 Data/Word Processing, Printing, Duplicating and IT Services                     | 0.00     | 20.00     | 20.00      | 0.0%    |                                    |
| 342 21 00 0000 Fire Protection and Emergency Medical Services                                  | 0.00     | 30,000.00 | 30,000.00  | 0.0%    | Not guaranteed mirror in expenses  |
| 342 50 00 0000 Disaster Preparation Services   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 359 00 00 0000 Non-Court Fines and Penalties   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 361 30 00 0000 Gains (Losses) on Sale of Investments   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 361 40 00 0000 Other Interest  | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 361 40 30 0000 Leasehold Excise Tax Interest   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 362 00 00 0000 Rents and Leases  | 0.00     | 15,000.00 | 15,000.00  | 0.0%    | Not guaranteed/ Mirror in expenses |
| 367 00 00 0000 Contributions and Donations from Nongovernmental Sources                        | 0.00     | 1,250.00  | 1,250.00   | 0.0%    |                                    |
| 369 10 00 0000 Sale of Surplus   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 369 40 00 0000 Judgments and Settlements   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 369 70 00 0000 Pension/OPEB Contributions  | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 369 80 00 0000 Cash Adjustments  | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 369 91 00 0000 Miscellaneous Other Operating   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 382 10 00 0000 Refundable Deposits   | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 382 20 00 0000 Retainage Deposits  | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 385 00 00 0000 Special or Extraordinary Items  | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 388 10 00 0000 Prior Period Adjustment(s)  | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |
| 388 50 00 0000 Cumulative Effect of Changes in Accounting Principle(s)                         | 0.00     | 0.00      | 0.00       | 0.0%    |                                    |

# 2026 PROPOSED BUDGET CHANGES

Mason County Fire District 6

Time: 13:41:21 Date: 11/12/2025  
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| 010 General Fund                              |                                | Original    | Proposed            | Difference          | Remarks                       |
|---|--------------------------------|-------------|---------------------|---------------------|-------------------------------|
| Revenues                                      |                                |             |                     |                     |                               |
| 300   |                                |             |                     |                     |                               |
| 391 10 00 0000                                | General Obligation Bonds       | 0.00        | 0.00                | 0.00                | 0.0%                          |
| Issued  |                                |             |                     |                     |                               |
| 391 70 00 0000                                | Other Note/Contracts/Line of   | 0.00        | 0.00                | 0.00                | 0.0%                          |
| Credits                                       |                                |             |                     |                     |                               |
| 391 80 00 0000                                | Intergovernmental Loans        | 0.00        | 0.00                | 0.00                | 0.0%                          |
| 391 90 00 0000                                | Other Long-Term Debt Issued    | 0.00        | 0.00                | 0.00                | 0.0%                          |
| 392 00 00 0000                                | Premiums on Bonds Issued       | 0.00        | 0.00                | 0.00                | 0.0%                          |
| 393 00 00 0000                                | Refunding Long-Term Debt       | 0.00        | 0.00                | 0.00                | 0.0%                          |
| Issued  |                                |             |                     |                     |                               |
| 395 10 00 0000                                | Proceeds from Sales of Capital | 0.00        | 0.00                | 0.00                | 0.0%                          |
| Assets / DNR Timber                           |                                |             |                     |                     |                               |
| 395 20 00 0000                                | Compensation for               | 0.00        | 0.00                | 0.00                | 0.0%                          |
| Loss/Impairment of Capital Assets (Cash Basis |                                |             |                     |                     |                               |
| Only)   |                                |             |                     |                     |                               |
| 397 22 00 0000                                | Transfers-In                   | 0.00        | 0.00                | 0.00                | 0.0%                          |
| 398 10 00 0000                                | Insurance Recoveries (Cash     | 0.00        | 0.00                | 0.00                | 0.0%                          |
| Basis)  |                                |             |                     |                     |                               |
| 300   |                                | 0.00        | 1,622,342.82        | 1,622,342.82        | 0.0%                          |
| <b>Fund Revenues:</b>                         |                                | <b>0.00</b> | <b>1,622,342.82</b> | <b>1,622,342.82</b> | <b>0.0%</b>                   |
| Expenditures                                  |                                | Original    | Proposed            | Difference          | Remarks                       |
| 510   |                                |             |                     |                     |                               |
| 522 10 10 0011                                | Comm. Comp. Pos. 1 -           | 0.00        | 3,072.00            | 3,072.00            | 0.0%                          |
| Woodard (Budget gross)                        |                                |             |                     |                     |                               |
| 522 10 10 0012                                | Comm. Comp. Pos. 3 -           | 0.00        | 3,072.00            | 3,072.00            | 0.0%                          |
| Reclusado (Budget gross)                      |                                |             |                     |                     |                               |
| 522 10 10 0013                                | Comm. Comp. Pos. 2 - Sheetz    | 0.00        | 3,072.00            | 3,072.00            | 0.0%                          |
| (Budget gross)                                |                                |             |                     |                     |                               |
| 522 10 10 0020                                | Chief- Volk - gross            | 0.00        | 127,220.12          | 127,220.12          | 0.0% TBD                      |
| 522 10 10 0040                                | Office Manager- Fredrickson -  | 0.00        | 84,960.00           | 84,960.00           | 0.0% Includes add. ret. cont. |
| gross (Inc. ret. cont.)                       |                                |             |                     |                     |                               |

## 2026 PROPOSED BUDGET CHANGES

Mason County Fire District 6

Time: 13:41:21 Date: 11/12/2025  
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| 010 General Fund |   | Original | Proposed   | Difference | Remarks   |
|------------------|---|----------|------------|------------|---|
| Expenditures     |   |          |            |            |   |
| 510              |   |          |            |            |   |
| 522 10 20 0010   | Industrial Insurance L&I (Budget employer portion)                    | 0.00     | 45,000.00  | 45,000.00  | 0.0% EST.   |
| 522 10 20 0020   | Federal Payroll Taxes (Budget employer portion)                       | 0.00     | 56,680.00  | 56,680.00  | 0.0% EST  |
| 522 10 20 0030   | State Retirement Contributions (Budget employer portion)              | 0.00     | 38,384.35  | 38,384.35  | 0.0% EST  |
| 522 10 20 0040   | Medical/Dental/Vision/Life Insurance - TPSC                           | 0.00     | 108,000.00 | 108,000.00 | 0.0% Reduction due to AC & 4th FF                           |
| 522 10 20 0041   | Ready Rebound Benefit   | 0.00     | 1,800.00   | 1,800.00   | 0.0%  |
| 522 10 20 0042   | EAP Program & APP program & wellness screening                        | 0.00     | 7,500.00   | 7,500.00   | 0.0%  |
| 522 10 20 0060   | PFML  | 0.00     | 4,000.00   | 4,000.00   | 0.0% Rates will be increasing                               |
| 522 10 20 0070   | WA Cares Fund (Budget employer portion)                               | 0.00     | 4,000.00   | 4,000.00   | 0.0% Rates will be increasing                               |
| 522 10 30 0000   | Administration Fire/EMS - Supplies                                    | 0.00     | 16,750.00  | 16,750.00  | 0.0%  |
| 522 10 30 0020   | Community Membership Program  | 0.00     | 4,000.00   | 4,000.00   | 0.0%  |
| 522 10 40 0010   | Professional services   | 0.00     | 12,500.00  | 12,500.00  | 0.0% Includes Systems design increase                       |
| 522 10 40 0020   | Legal Services  | 0.00     | 10,000.00  | 10,000.00  | 0.0%  |
| 522 10 40 0030   | State Audit   | 0.00     | 12,000.00  | 12,000.00  | 0.0% Audit 2023-2025  |
| 522 10 40 0040   | Dispatch services   | 0.00     | 7,511.89   | 7,511.89   | 0.0% Reduction includes the new plan with reduced services. |
| 522 10 42 0010   | Communications: Phones, Internet, Fax, Cable, Legal Ads, Postage etc. | 0.00     | 8,000.00   | 8,000.00   | 0.0%  |
| 522 10 44 0000   | Property Tax  | 0.00     | 200.00     | 200.00     | 0.0%  |
| 522 10 44 0010   | Annual Excise tax payment   | 0.00     | 2,500.00   | 2,500.00   | 0.0%  |
| 522 10 45 0010   | Copier Rental   | 0.00     | 2,210.00   | 2,210.00   | 0.0% New copier and contract                                |
| 522 10 45 0020   | Copier Maint. and copy fees   | 0.00     | 2,300.00   | 2,300.00   | 0.0%  |
| 522 10 45 0030   | Other rentals   | 0.00     | 0.00       | 0.00       | 0.0%  |
| 522 10 46 0010   | Dept. Insurance - Enduris   | 0.00     | 48,000.00  | 48,000.00  | 0.0% Up to 12% suspected increase included                  |
| 522 10 47 0010   | Utilities   | 0.00     | 14,000.00  | 14,000.00  | 0.0%  |
| 522 10 49 0010   | Dues, Serv., Charges, Subscriptions, Misc.                            | 0.00     | 41,000.00  | 41,000.00  | 0.0% Includes ESO, Aladtec, Springbrook, and Prime upgrades |

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| 010 General Fund |  | Original | Proposed   | Difference | Remarks   |
|------------------|--|----------|------------|------------|---|
| Expenditures     |  |          |            |            |   |
| 510              |  |          |            |            |   |
| 510              |  | 0.00     | 667,732.36 | 667,732.36 | 0.0%  |
| 520              |  |          |            |            |   |
| 522 01 00 0099   | Overtime to be distributed                   | 0.00     | 50,000.00  | 50,000.00  | 0.0%  |
| 522 20 10 0010   | FF/EMT - Bishop (Budget gross)               | 0.00     | 80,000.00  | 80,000.00  | 0.0% EST  |
| 522 20 10 0011   | FF/EMT (Budget gross)                        | 0.00     | 80,000.00  | 80,000.00  | 0.0% EST  |
| 522 20 10 0013   | FF/ EMT- Hill (Budget gross)                 | 0.00     | 80,000.00  | 80,000.00  | 0.0% EST  |
| 522 20 10 0020   | temp/Seasonal -                              | 0.00     | 0.00       | 0.00       | 0.0%  |
| 522 20 10 0021   | Temp/seasonal-                               | 0.00     | 0.00       | 0.00       | 0.0%  |
| 522 20 10 0022   | temp/Seasonal -                              | 0.00     | 0.00       | 0.00       | 0.0%  |
| 522 20 10 0023   | temp/Seasonal -                              | 0.00     | 0.00       | 0.00       | 0.0%  |
| 522 20 20 0060   | Uniforms                                     | 0.00     | 10,000.00  | 10,000.00  | 0.0% Increased due to membership numbers        |
| 522 20 20 0070   | Volunteer FF Pension & Insurance             | 0.00     | 3,000.00   | 3,000.00   | 0.0% For up to 20                               |
| 522 20 20 0080   | Fitness center                               | 0.00     | 1,944.00   | 1,944.00   | 0.0%  |
| 522 20 31 0010   | Supplies: Rehab, Oxygen....                  | 0.00     | 3,000.00   | 3,000.00   | 0.0%  |
| 522 20 31 0020   | PPE  | 0.00     | 15,000.00  | 15,000.00  | 0.0% Due to additional members                  |
| 522 20 31 0030   | DNR Grant items                              | 0.00     | 2,000.00   | 2,000.00   | 0.0%  |
| 522 20 32 0000   | Fuel   | 0.00     | 20,000.00  | 20,000.00  | 0.0%  |
| 522 20 35 0000   | Small Tools & Minor Equipment                | 0.00     | 15,000.00  | 15,000.00  | 0.0%  |
| 522 20 41 0000   | Professional services                        | 0.00     | 20,000.00  | 20,000.00  | 0.0%  |
| 522 20 49 0000   | Volunteer stipends (Budget gross)            | 0.00     | 126,940.00 | 126,940.00 | 0.0% For 2 officers and 10 at 17,280 hrs annual |
| 520              |  | 0.00     | 506,884.00 | 506,884.00 | 0.0%  |
| 530              |  |          |            |            |   |
| 522 30 30 0000   | Fire Prevention and Investigation - Supplies | 0.00     | 0.00       | 0.00       | 0.0% Will use for community member items        |

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| 010 General Fund |  | Original | Proposed  | Difference | Remarks  |
|------------------|--|----------|-----------|------------|--|
| Expenditures     |  |          |           |            |  |
| 530              |  |          |           |            |  |
| 522 30 40 0000   | Fire Prevention and Investigation - Services                           | 0.00     | 0.00      | 0.00       | Will use for community member items                      |
| 530              |  | 0.00     | 0.00      | 0.00       | 0.0%   |
| 541              |  |          |           |            |  |
| 522 41 10 0000   | Training Provided to External Parties - Salaries                       | 0.00     | 0.00      | 0.00       | 0.0%   |
| 522 41 30 0000   | Training Provided to External Parties - Supplies-CPR/1st Aid/Community | 0.00     | 2,000.00  | 2,000.00   | 0.0%   |
| 522 41 40 0000   | Training Provided to External Parties - Services                       | 0.00     | 0.00      | 0.00       | 0.0%   |
| 522 41 40 0010   | Training Provided to External Parties - Advanced                       | 0.00     | 0.00      | 0.00       | 0.0%   |
| 522 41 40 0020   | Training Provided to External Parties                                  | 0.00     | 0.00      | 0.00       | 0.0%   |
| 541              |  | 0.00     | 2,000.00  | 2,000.00   | 0.0%   |
| 545              |  |          |           |            |  |
| 522 45 30 0000   | Training Obtained by Employees - Supplies                              | 0.00     | 0.00      | 0.00       | 0.0%   |
| 522 45 40 0000   | Training Obtained by Employees - Services                              | 0.00     | 0.00      | 0.00       | 0.0%   |
| 522 45 43 0000   | Fire/EMS/Admin Training Travel   | 0.00     | 9,000.00  | 9,000.00   | 0.0% Training funds will be dispersed to lines when used |
| 522 45 43 0010   | Commissioner Training Travel   | 0.00     | 1,400.00  | 1,400.00   | 0.0%   |
| 522 45 49 0000   | Fire/EMS/Admin Training  | 0.00     | 7,500.00  | 7,500.00   | 0.0%   |
| 522 45 49 0010   | Commissioner Training  | 0.00     | 3,000.00  | 3,000.00   | 0.0%   |
| 545              |  | 0.00     | 20,900.00 | 20,900.00  | 0.0%   |
| 550              |  |          |           |            |  |
| 522 50 30 0010   | Facilities Fire/EMS - Supplies   | 0.00     | 5,000.00  | 5,000.00   | 0.0%   |
| 522 50 40 0000   | Facilities Fire/EMS - Services   | 0.00     | 10,000.00 | 10,000.00  | 0.0%   |

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| 010 General Fund |                                   | Original | Proposed  | Difference | Remarks |
|------------------|-----------------------------------|----------|-----------|------------|---------|
| Expenditures     |                                   |          |           |            |         |
| 550              |                                   |          |           |            |         |
| 522 50 40 0010   | Facilities Repair and Maintenance | 0.00     | 7,500.00  | 7,500.00   | 0.0%    |
| 550              |                                   | 0.00     | 22,500.00 | 22,500.00  | 0.0%    |
| 560              |                                   |          |           |            |         |
| 522 60 30 0000   | Vehicles and Equipment            | 0.00     | 15,000.00 | 15,000.00  | 0.0%    |
|                  | Maintenance - Supplies            |          |           |            |         |
| 522 60 40 0010   | Vehicles and Equipment            | 0.00     | 25,000.00 | 25,000.00  | 0.0%    |
|                  | Maintenance - Services            |          |           |            |         |
| 560              |                                   | 0.00     | 40,000.00 | 40,000.00  | 0.0%    |
| 570              |                                   |          |           |            |         |
| 522 70 30 0000   | Ambulance Services -              | 0.00     | 16,000.00 | 16,000.00  | 0.0%    |
|                  | Supplies/medical supplies         |          |           |            |         |
| 570              |                                   | 0.00     | 16,000.00 | 16,000.00  | 0.0%    |
| 580              |                                   |          |           |            |         |
| 582 10 00 0000   | Refund of Deposits                | 0.00     | 0.00      | 0.00       | 0.0%    |
| 582 20 00 0000   | Refund of Retainage Deposits      | 0.00     | 0.00      | 0.00       | 0.0%    |
| 582 30 00 0000   | Non-Fiduciary Remittance for      | 0.00     | 0.00      | 0.00       | 0.0%    |
|                  | Others                            |          |           |            |         |
| 582 90 00 0000   | Immaterial Fiduciary              | 0.00     | 0.00      | 0.00       | 0.0%    |
|                  | Remittance                        |          |           |            |         |
| 585 00 00 0000   | Special or Extraordinary Items    | 0.00     | 0.00      | 0.00       | 0.0%    |
| 588 10 00 0000   | Prior Period Adjustment(s)        | 0.00     | 0.00      | 0.00       | 0.0%    |
| 588 50 00 0000   | Cumulative Effect of Changes      | 0.00     | 0.00      | 0.00       | 0.0%    |
|                  | in Accounting Principle(s)        |          |           |            |         |
| 589 40 50 0000   | Refund of interest paid           | 0.00     | 0.00      | 0.00       | 0.0%    |
| 589 99 99 0000   | Payroll Clearing                  | 0.00     | 0.00      | 0.00       | 0.0%    |
| 580              |                                   | 0.00     | 0.00      | 0.00       | 0.0%    |
| 591              |                                   |          |           |            |         |



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| 010 General Fund |  | Original | Proposed   | Difference | Remarks   |
|------------------|--|----------|------------|------------|---|
| Expenditures     |  |          |            |            |   |
| 591              |  |          |            |            |   |
| 591 22 70 0000   | Debt Repayment - Fire                    | 0.00     | 0.00       | 0.00       | 0.0%  |
|                  | Suppression and EMS Services             |          |            |            |   |
| 591 22 70 0010   | Debt Repayment - Ambulance               | 0.00     | 48,613.95  | 48,613.95  | 0.0% An additional \$50,457.73 would pay debt off.  |
| 591 22 70 0020   | Debt Repayment- Bunker Gear              | 0.00     | 11,177.31  | 11,177.31  | 0.0%  |
| 591 22 70 0030   | Debt Repayment- Brush Truck              | 0.00     | 9,002.10   | 9,002.10   | 0.0% Will need to break out interest when finalized |
| 592 22 80 0020   | Interest - Bunker Gear                   | 0.00     | 3,776.22   | 3,776.22   | 0.0%  |
| 592 22 80 0030   | Interest - Brush Truck                   | 0.00     | 37,117.23  | 37,117.23  | 0.0%  |
| 591              |  | 0.00     | 109,686.81 | 109,686.81 | 0.0%  |
| 592              |  |          |            |            |   |
| 592 22 80 0000   | Interest and Other Debt Service          | 0.00     | 0.00       | 0.00       | 0.0%  |
|                  | Cost - Fire Suppression and EMS Services |          |            |            |   |
| 592 22 80 0010   | Interest - Ambulance                     | 0.00     | 3,054.77   | 3,054.77   | 0.0%  |
| 592              |  | 0.00     | 3,054.77   | 3,054.77   | 0.0%  |
| 594              |  |          |            |            |   |
| 594 22 60 0000   | Capital Expenditures/Expenses            | 0.00     | 0.00       | 0.00       | 0.0%  |
|                  | - Fire Suppression and EMS Services      |          |            |            |   |
| 594              |  | 0.00     | 0.00       | 0.00       | 0.0%  |
| 599              |  |          |            |            |   |
| 508 31 00 0000   | Restricted Cash and                      | 0.00     | 0.00       | 0.00       | 0.0%  |
|                  | Investments - Ending                     |          |            |            |   |
| 599              |  | 0.00     | 0.00       | 0.00       | 0.0%  |
| 999              |  |          |            |            |   |
| 508 41 00 0000   | Committed Cash and                       | 0.00     | 0.00       | 0.00       | 0.0%  |
|                  | Investments - Ending                     |          |            |            |   |
| 508 51 00 0000   | Assigned Cash and Investments            | 0.00     | 0.00       | 0.00       | 0.0%  |
|                  | - Ending                                 |          |            |            |   |

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| 010 General Fund              |   | Original    | Proposed            | Difference          | Remarks                    |
|-------------------------------|---|-------------|---------------------|---------------------|----------------------------|
| Expenditures                  |   |             |                     |                     |                            |
| 999                           |   |             |                     |                     |                            |
| 508 91 00 0000                | Unassigned Cash and Investments - Ending          | 0.00        | 67,964.82           | 67,964.82           | 0.0% Still to distribute   |
| 508 91 00 0010                | Estimated General Obligations/funded liabilities  | 0.00        | 367,229.54          | 367,229.54          | 0.0% TBD / Mirror revenues |
| 508 91 00 0020                | Refund Levy & new construction taxes              | 0.00        | 0.00                | 0.00                | 0.0% TBD/ Mirror revenues  |
| 508 91 00 0030                | Alderbrook roll over                              | 0.00        | 30,000.00           | 30,000.00           | 0.0%                       |
| 508 91 00 0040                | Unrestricted Reserve account cash and Investments | 0.00        | 200,000.00          | 200,000.00          | 0.0%                       |
| 508 91 00 0050                | Ambulance transports                              | 0.00        | 25,000.00           | 25,000.00           | 0.0%                       |
| 508 91 00 0060                | Donations   | 0.00        | 1,250.00            | 1,250.00            | 0.0%                       |
| 508 91 00 0090                | Wildland Equipment Rental & Personnel             | 0.00        | 45,000.00           | 45,000.00           | 0.0%                       |
| 508 91 00 0095                | FEMA Pass Through Grant                           | 0.00        | 0.00                | 0.00                | 0.0%                       |
| 999                           |   | 0.00        | 736,444.36          | 736,444.36          | 0.0%                       |
| <b>Fund Expenditures:</b>     |   | <b>0.00</b> | <b>2,125,202.30</b> | <b>2,125,202.30</b> | <b>0.0%</b>                |
| <b>Fund Excess/(Deficit):</b> |   | <b>0.00</b> | <b>(502,859.48)</b> |                     |                            |

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| 020 Reserve Fund              |                                 | Original    | Proposed          | Difference        | Remarks                      |
|-------------------------------|---------------------------------|-------------|-------------------|-------------------|------------------------------|
| Revenues                      |                                 |             |                   |                   |                              |
| 300                           |                                 |             |                   |                   |                              |
| 308 91 00 0020                | Unassigned Cash and Investments | 0.00        | 200,000.00        | 200,000.00        | 0.0% Estimated reserve funds |
| 361 10 00 0020                | Investment Earnings             | 0.00        | 5,000.00          | 5,000.00          | 0.0%                         |
| 300                           |                                 | 0.00        | 205,000.00        | 205,000.00        | 0.0%                         |
| <b>Fund Revenues:</b>         |                                 | <b>0.00</b> | <b>205,000.00</b> | <b>205,000.00</b> | <b>0.0%</b>                  |
| <b>Fund Excess/(Deficit):</b> |                                 | <b>0.00</b> | <b>205,000.00</b> |                   |                              |

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| 040 EMS Fund                  |                                       | Original    | Proposed          | Difference        | Remarks   |
|-------------------------------|---------------------------------------|-------------|-------------------|-------------------|---|
| Revenues                      |                                       |             |                   |                   |   |
| 300                           |                                       |             |                   |                   |   |
| 308 91 00 0040                | Unassigned Cash and Investments       | 0.00        | 5,000.00          | 5,000.00          | 0.0% Estimated EMS funds  |
| 311 10 00 0040                | Property Tax                          | 0.00        | 267,059.48        | 267,059.48        | 0.0% The 2025 current budgeted for EMS is \$265,899.59 but is rolled into the expense number. |
| 317 20 00 0040                | Leasehold Excise Tax                  | 0.00        | 200.00            | 200.00            | 0.0%  |
| 317 40 00 0040                | Forest Excise Tax                     | 0.00        | 600.00            | 600.00            | 0.0%  |
| 334 04 90 0040                | State Grant from Department of Health | 0.00        | 0.00              | 0.00              | 0.0%  |
| 342 60 00 0040                | Ambulance Services                    | 0.00        | 25,000.00         | 25,000.00         | 0.0%  |
| 300                           |                                       | 0.00        | 297,859.48        | 297,859.48        | 0.0%  |
| <b>Fund Revenues:</b>         |                                       | <b>0.00</b> | <b>297,859.48</b> | <b>297,859.48</b> | <b>0.0%</b>   |
| <b>Fund Excess/(Deficit):</b> |                                       | <b>0.00</b> | <b>297,859.48</b> |                   |   |

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## Fund Totals

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| Fund                     | Revenues    |                     |                     | Expenditures |                     |                     |
|--------------------------|-------------|---------------------|---------------------|--------------|---------------------|---------------------|
|                          | Original    | Proposed            | Difference          | Original     | Proposed            | Difference          |
| 010 General Fund         | 0.00        | 1,622,342.82        | 1,622,342.82        | 0.00         | 2,125,202.30        | 2,125,202.30        |
| 020 Reserve Fund         | 0.00        | 205,000.00          | 205,000.00          | 0.00         | 0.00                | 0.00                |
| 040 EMS Fund             | 0.00        | 297,859.48          | 297,859.48          | 0.00         | 0.00                | 0.00                |
| <b>Excess/(Deficit):</b> | <b>0.00</b> | <b>2,125,202.30</b> | <b>2,125,202.30</b> | <b>0.00</b>  | <b>2,125,202.30</b> | <b>2,125,202.30</b> |
|                          |             |                     | <b>0.00%</b>        |              |                     | <b>0.00%</b>        |

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