FINANCIAL REPORT

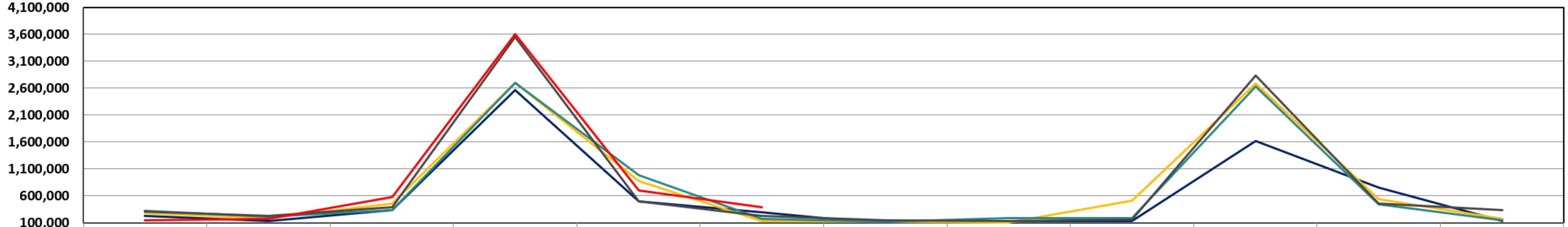
ENUMCLAW FIRE DEPARTMENT

Q2 2026

PREPARED BY
LAURA BUCKLEY
FINANCE & HR DIRECTOR

2026 Operating Fund Monthly Revenues

Monthly Revenues Comparison

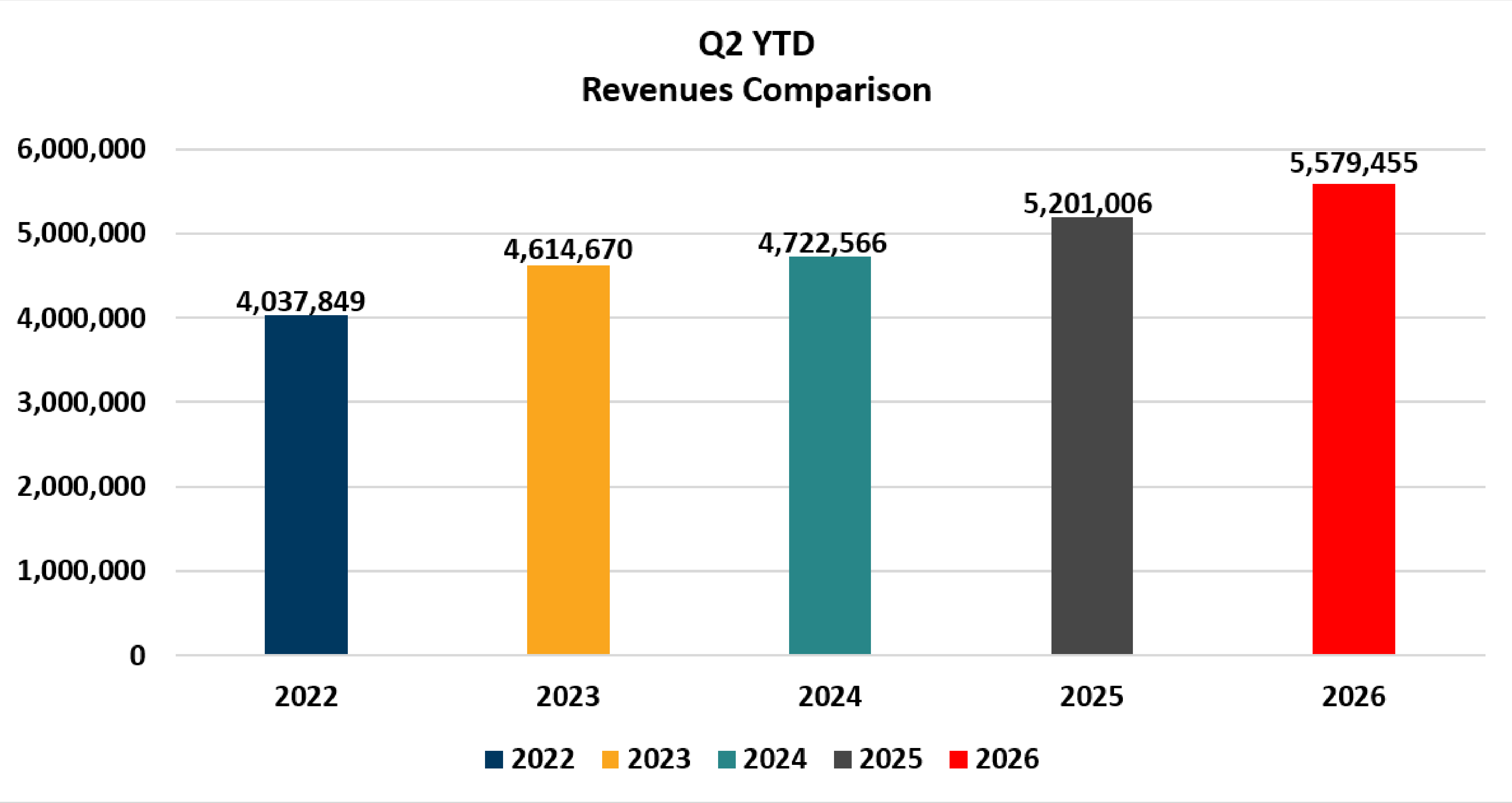


	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	231,590	129,237	331,725	2,565,632	490,481	289,183	78,275	124,597	128,773	1,620,590	750,560	136,673
2023	273,872	182,170	455,334	2,699,324	867,691	136,280	118,184	96,767	511,526	2,690,023	529,224	170,349
2024	314,871	215,709	338,541	2,695,866	986,310	171,269	111,334	177,599	184,788	2,628,885	443,362	150,407
2025	310,288	230,159	390,393	3,546,281	499,150	224,735	138,080	132,481	162,307	2,837,723	453,375	337,894
2026	138,588	172,658	574,540	3,604,301	701,609	387,759						

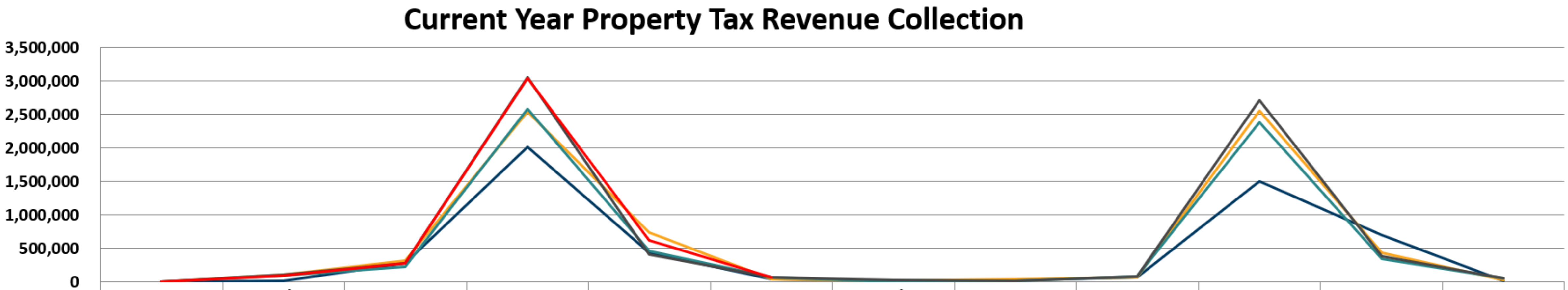
2026 Operating Fund Revenue Summary

REVENUE	2026 Budget	Q2 2026	+/- Budget	% Budget
Property Taxes-Fire Levy	7,712,790	4,157,986	-3,554,804	54%
Other Taxes (Refunds, Leasehold, Forest & Timber)	-41,500	-19,214	22,286	46%
KC BLS & MIH Allocations	565,000	487,207	-77,793	86%
Permits	2,000	945	-1,055	47%
Grants	775	965	190	125%
Fire Marshal Service	189,147	189,147	0	100%
BLS Transport Service	475,000	230,697	-244,303	49%
BLS Transport Service-GEMT	400,000	364,773	-35,227	91%
Investment Interest	175,000	122,211	-52,789	70%
Other Misc (KC FPS,EMS Standby,CPR Class Fees, Surplus)	75,900	44,738	-31,162	59%
Total Revenue	9,554,112	5,579,455	-3,974,657	58%

2026 Operating Fund Revenues YTD



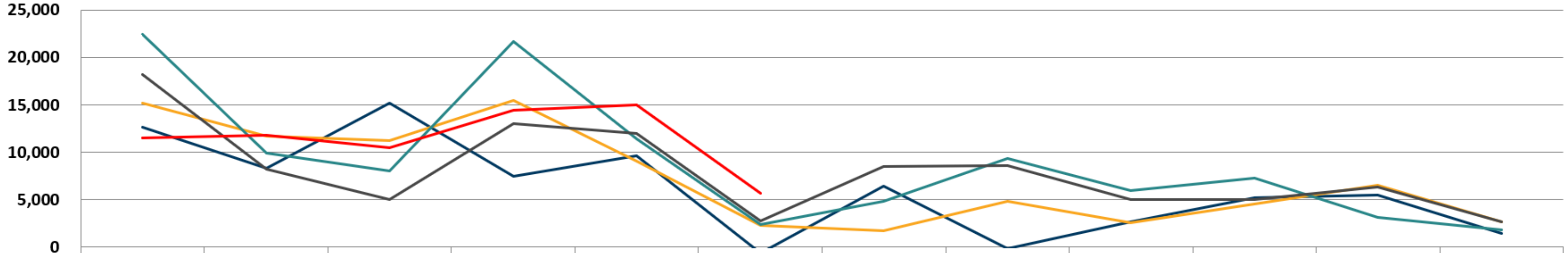
Property Tax Revenue



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	-	11,514	269,768	2,011,669	429,902	38,649	13,038	22,795	66,922	1,504,727	695,824	18,391
2023	(1,189)	106,072	318,427	2,545,614	737,364	41,495	13,001	37,259	60,586	2,560,385	434,890	23,395
2024	(1,064)	95,505	226,842	2,575,791	466,453	60,360	5,397	17,386	74,880	2,387,443	335,112	49,177
2025	(600)	101,609	271,171	3,051,884	401,860	62,862	18,903	17,455	83,361	2,710,629	379,614	52,014
2026	-	85,489	271,026	3,044,513	616,938	71,063						

Delinquent Property Tax Revenue

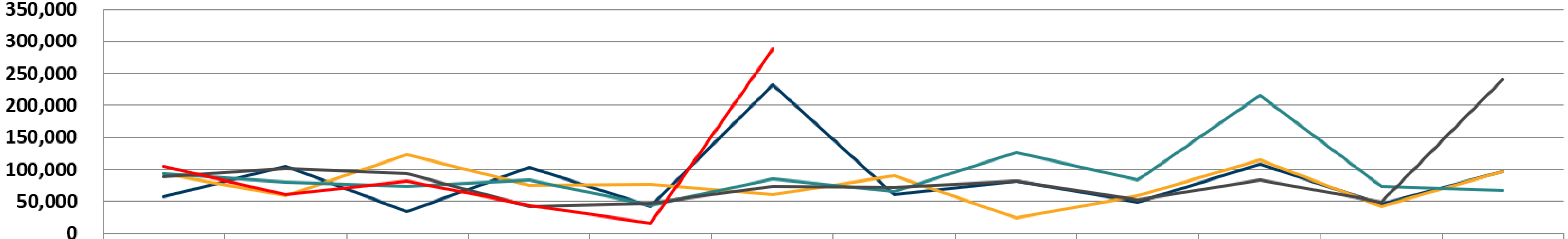
Delinquent Property Tax Revenue Collection



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	12,654	8,315	15,140	7,479	9,628	(604)	6,426	(203)	2,697	5,195	5,463	1,448
2023	15,145	11,723	11,184	15,493	9,074	2,262	1,675	4,775	2,515	4,505	6,500	2,653
2024	22,420	9,940	7,986	21,652	11,385	2,352	4,801	9,385	5,988	7,315	3,127	1,842
2025	18,188	8,233	4,989	13,000	11,985	2,713	8,522	8,611	4,964	5,032	6,321	2,650
2026	11,539	11,823	10,487	14,448	15,008	5,651						

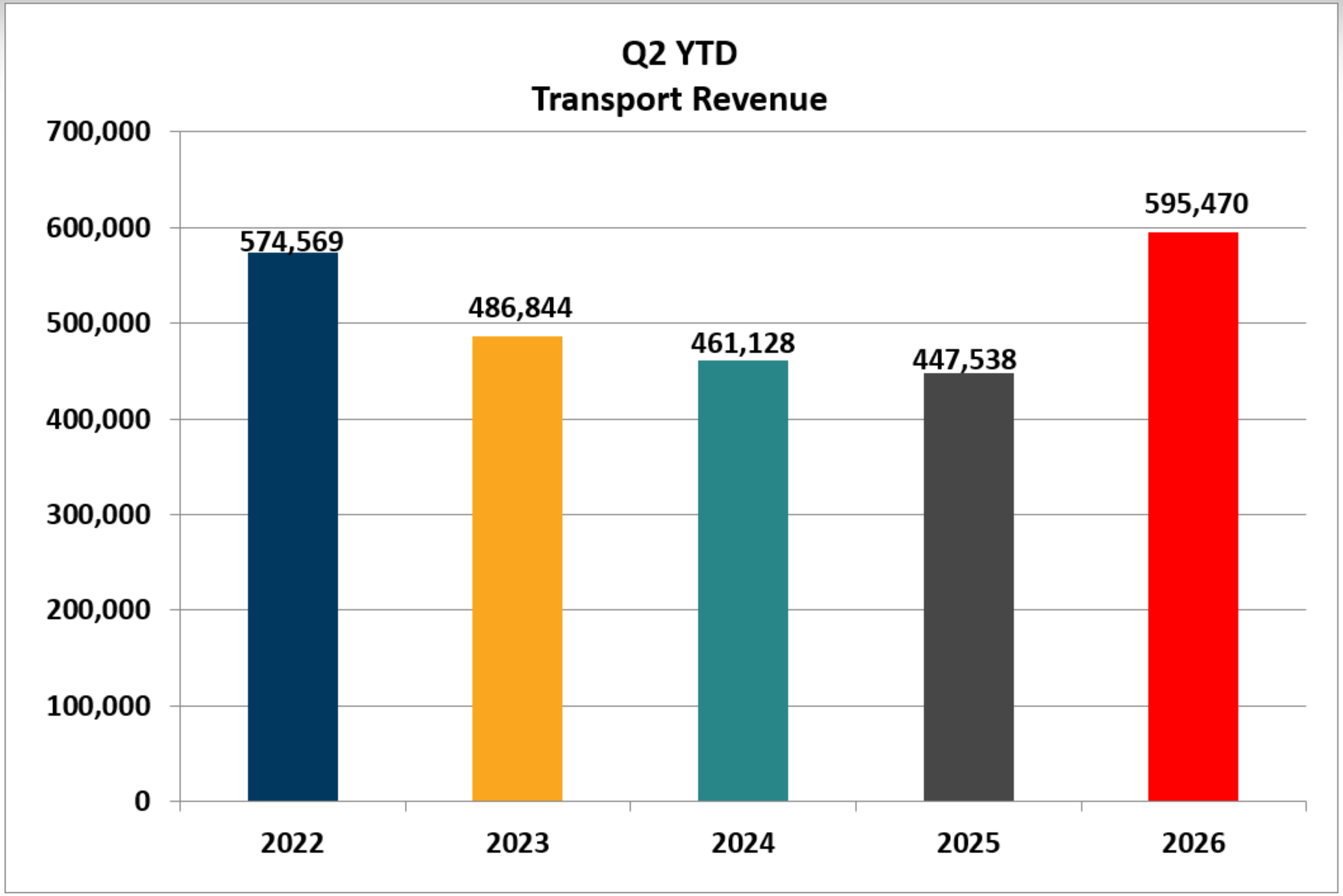
Transport Revenue (GEMT & BLS)

Monthly Transport Revenue Comparison

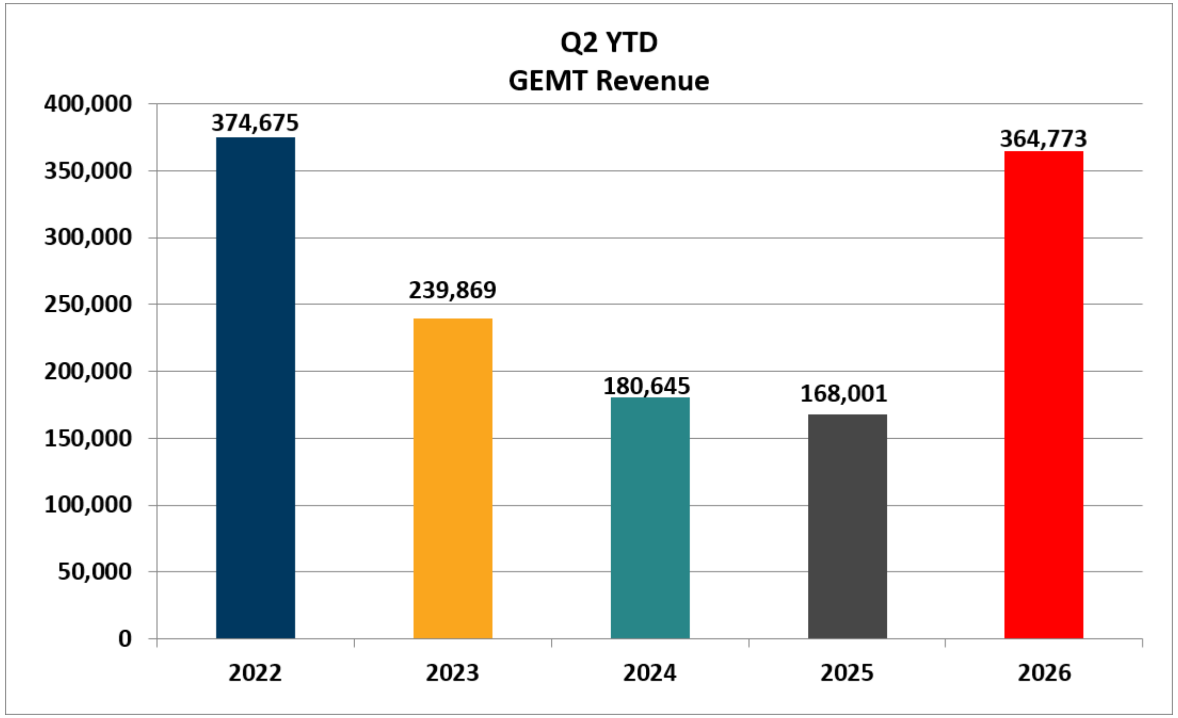


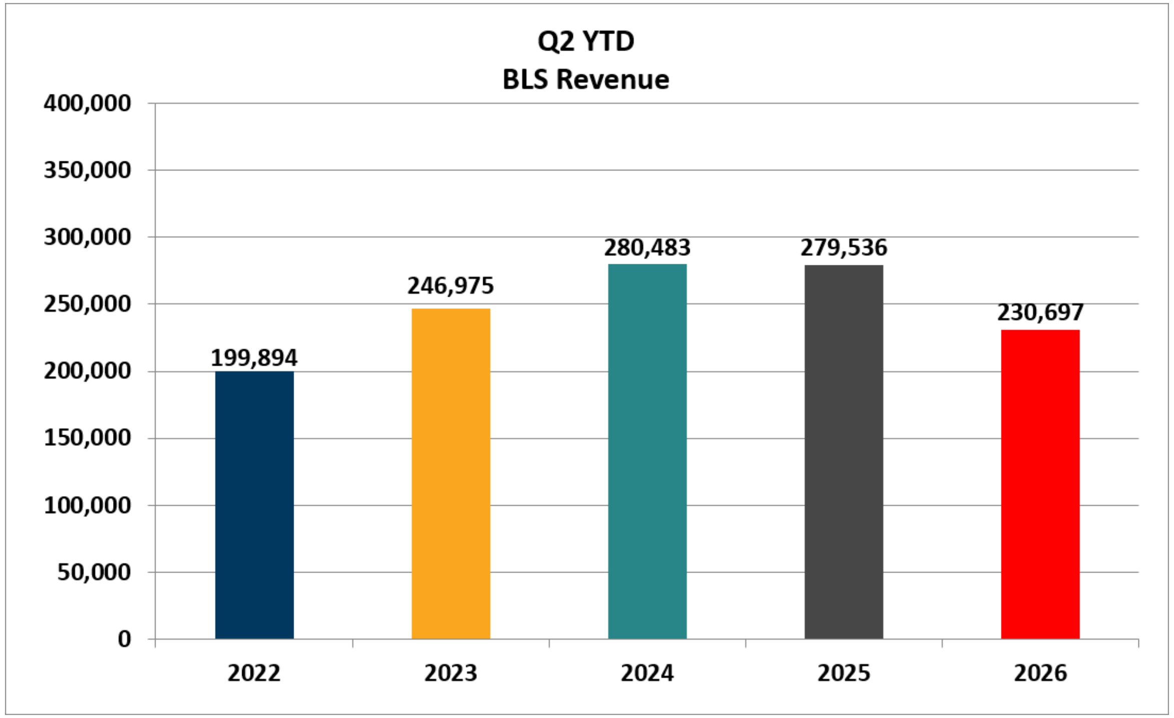
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	57,351	104,738	34,555	103,247	42,224	232,453	60,416	81,356	49,136	109,035	46,283	95,872
2023	92,856	58,569	122,712	75,736	77,206	59,765	90,319	24,791	58,498	115,011	41,730	96,552
2024	92,840	80,425	74,315	84,274	43,921	85,354	64,628	126,896	83,819	215,284	74,119	66,721
2025	88,950	102,156	93,219	42,952	46,810	73,451	71,239	81,868	52,577	83,620	48,415	240,024
2026	104,387	60,042	82,256	44,456	15,619	288,710						

Transport Revenue YTD (GEMT & BLS)



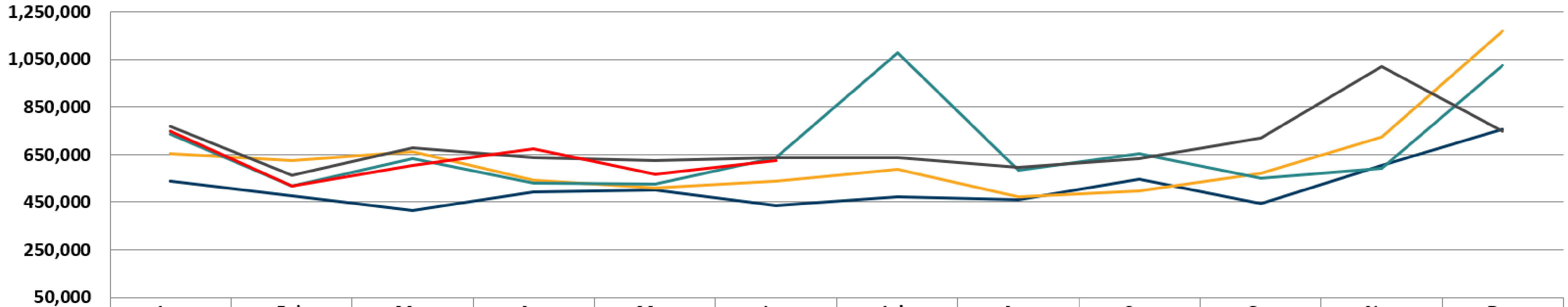
Transport Revenue YTD





2026 Operating Fund Monthly Expenses

Monthly Expenditures Comparison

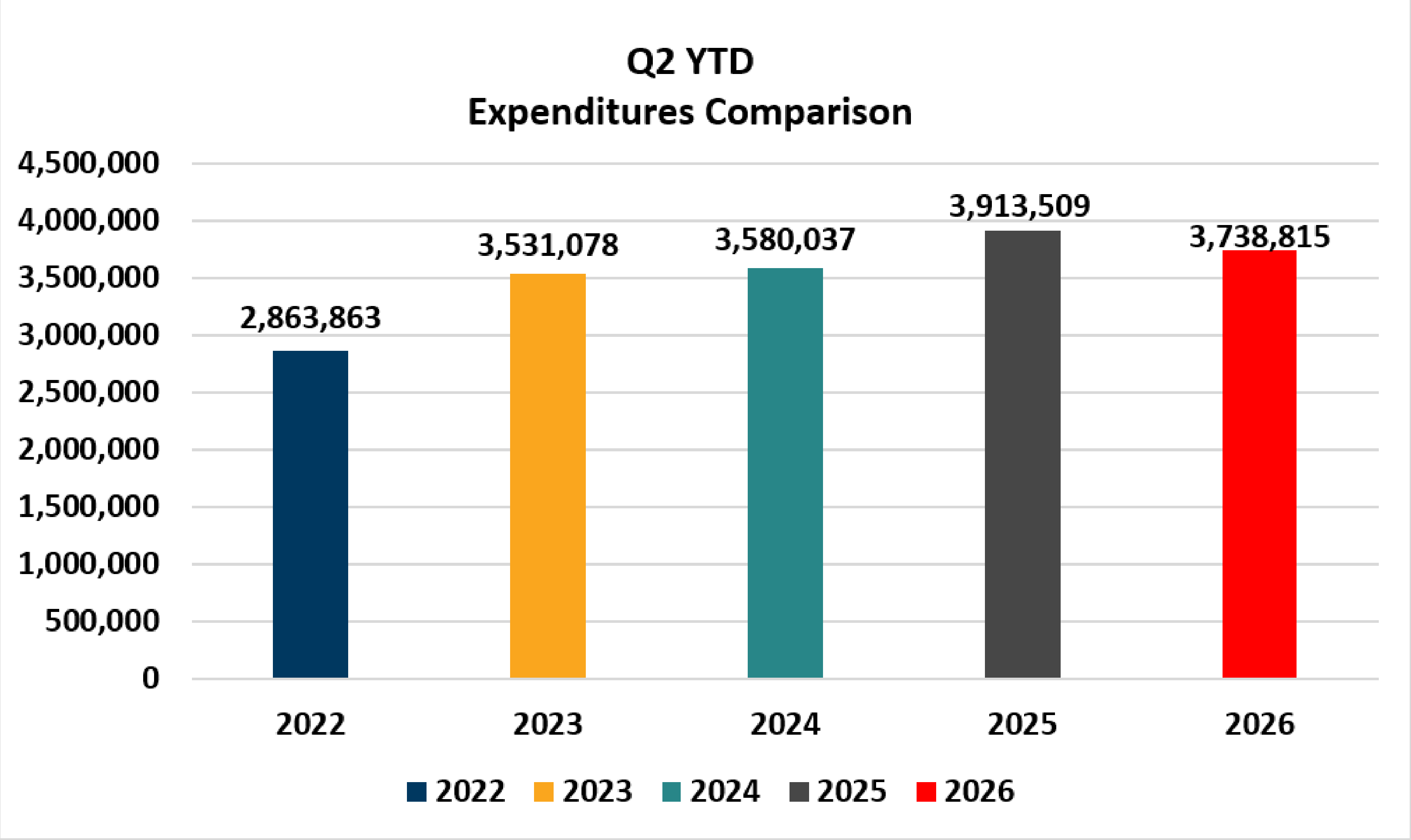


	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	537,814	478,142	416,068	495,170	500,809	435,860	471,329	461,003	544,957	445,075	602,359	755,187
2023	652,857	626,607	659,934	543,260	508,763	539,657	586,794	470,972	498,504	570,750	724,461	1,170,013
2024	734,066	516,689	634,371	531,051	526,831	637,029	1,079,531	585,072	652,984	552,024	593,655	1,024,372
2025	770,796	562,009	678,481	638,972	626,155	637,095	636,321	594,489	634,929	719,391	1,018,934	747,035
2026	750,297	518,804	604,918	674,455	565,751	624,590						

2026 Operating Fund Expense Summary

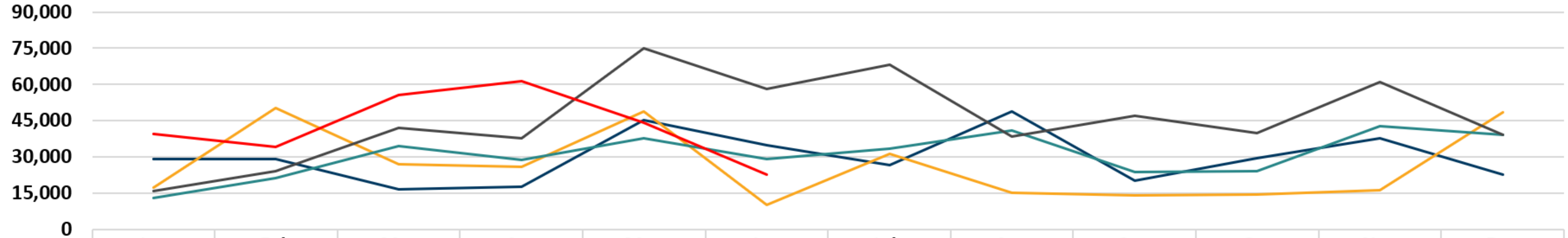
EXPENDITURES	2026 Budget	Q2 2026	+/- Budget	% Budget
Personnel (Wages & Benefits)	6,988,782	3,188,487	-3,800,295	46%
Administration	401,620	54,843	-346,777	14%
Board of Commissioners	116,710	31,179	-85,531	27%
Fire Suppression & EMS	666,360	196,962	-469,398	30%
Special Rescue Operations	13,500	2,058	-11,442	15%
Chaplains	200	0	-200	0%
Fire Marshal Office	25,800	2,932	-22,868	11%
Public Education	13,850	565	-13,285	4%
Training - External (CPR Classes)	3,500	0	-3,500	0%
Training - Internal	192,300	42,635	-149,665	22%
Facilities	284,790	65,122	-219,668	23%
Vehicle & Equipment Maintenance	346,500	128,885	-217,615	37%
Capital Leases-Buildings	50,200	25,147	-25,053	50%
Transfer Out-Contribution to Capital Outlay Fund	450,000	0	-450,000	-
Total Expenditures from Unassigned Fund Balance	9,534,912	3,727,275	-5,807,637	39%
Total Expenditures from Committed Fund Balance	19,200	11,540	-7,660	60%
Total Expenditures	9,554,112	3,738,815	-5,815,297	39.1%

2026 Operating Fund Expenses YTD



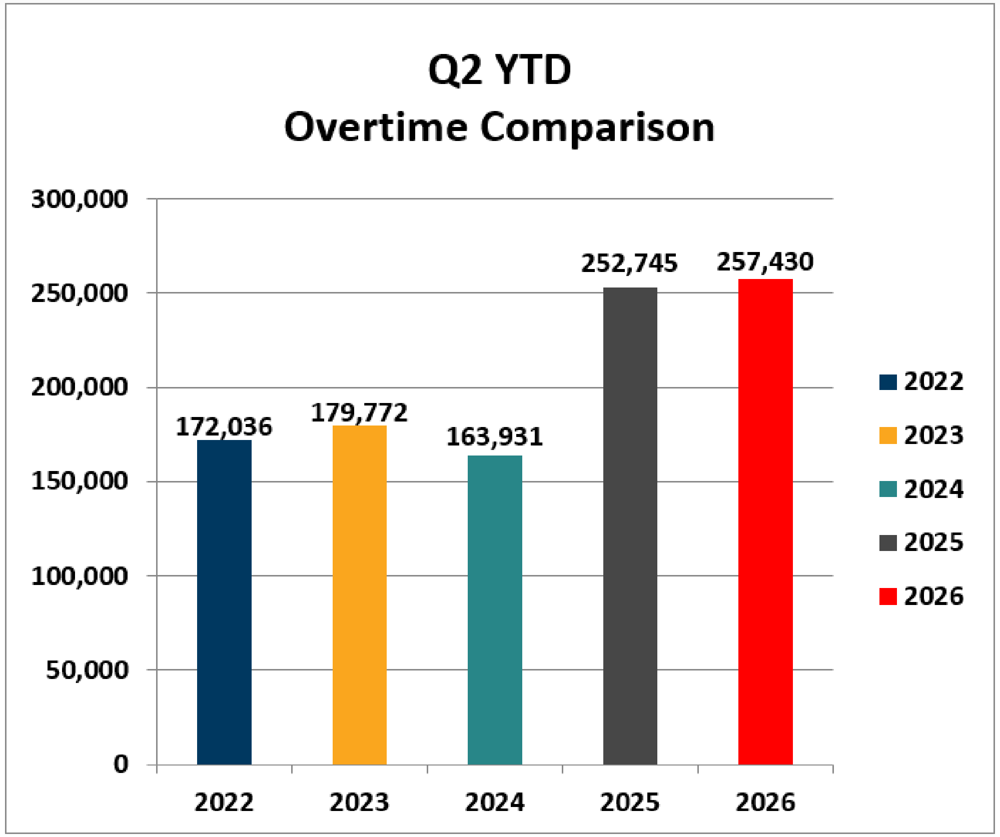
2026 Overtime Expenses

Overtime Comparison



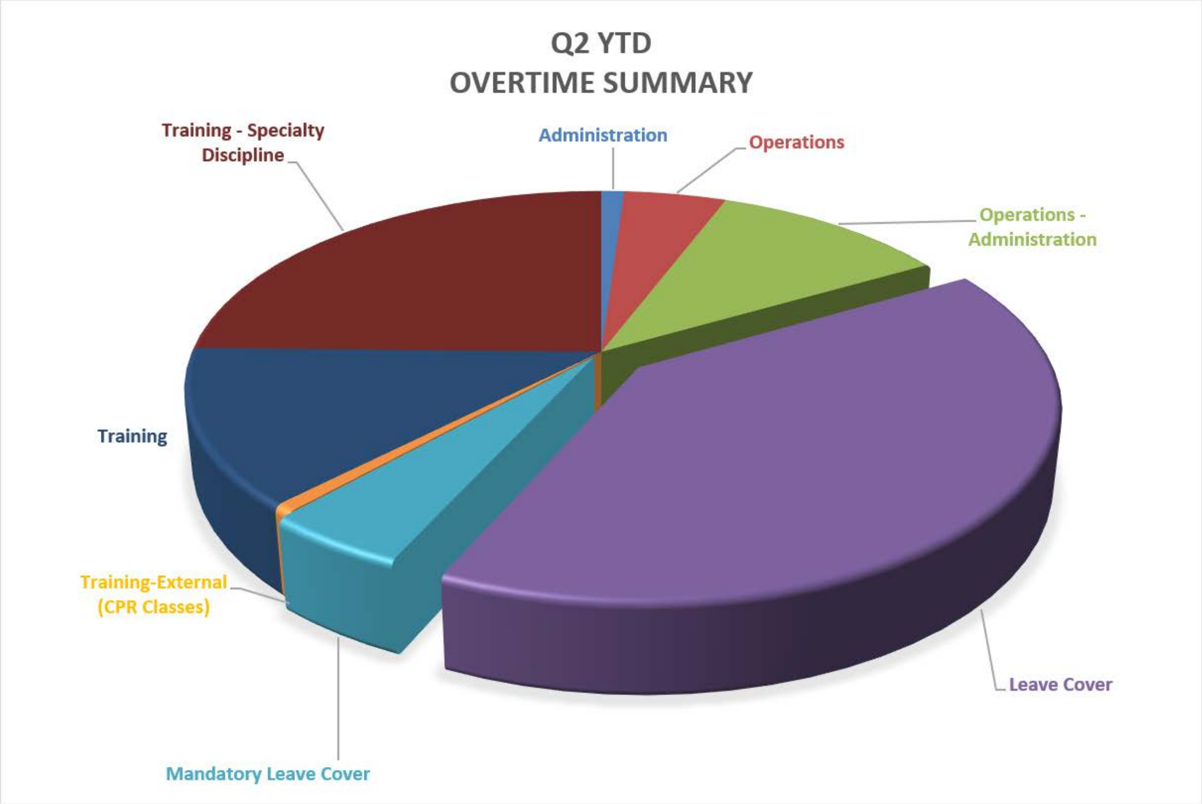
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	28,918	29,106	16,379	17,454	45,206	34,973	26,463	48,741	20,194	29,456	37,810	22,742
2023	17,386	50,198	27,052	26,015	48,895	10,227	31,121	15,009	14,162	14,442	16,204	48,244
2024	12,784	21,326	34,616	28,583	37,713	28,908	33,462	41,033	23,649	23,928	42,533	39,047
2025	15,804	24,117	42,138	37,541	74,966	58,179	68,054	38,210	46,818	39,845	60,834	39,164
2026	39,319	34,078	55,758	61,349	44,294	22,632						

2026 Overtime Expenses YTD



OVERTIME	2026 Budget	Q2 2026	% Budget	YE Budget
Administration	10,000	2,669	27%	5,339
Event - EMS	14,800	0	0%	0
Facilities	6,400	735	11%	1,469
Fire Marshal	10,000	0	0%	0
Fleet	17,000	2,575	15%	5,151
Operations	59,000	11,967	20%	23,934
Operations - Administration	37,000	27,684	75%	55,368
Leave Cover	210,000	102,036	49%	204,073
Mandatory Leave Cover	63,000	12,273	19%	24,546
Public Education	26,000	0	0%	0
Training - External (CPR Classes)	10,200	1,713	17%	3,425
Training	88,900	33,132	37%	66,265
Training - Specialty Discipline	101,000	62,645	62%	125,290
Total Overtime	653,300	257,430	39%	514,860

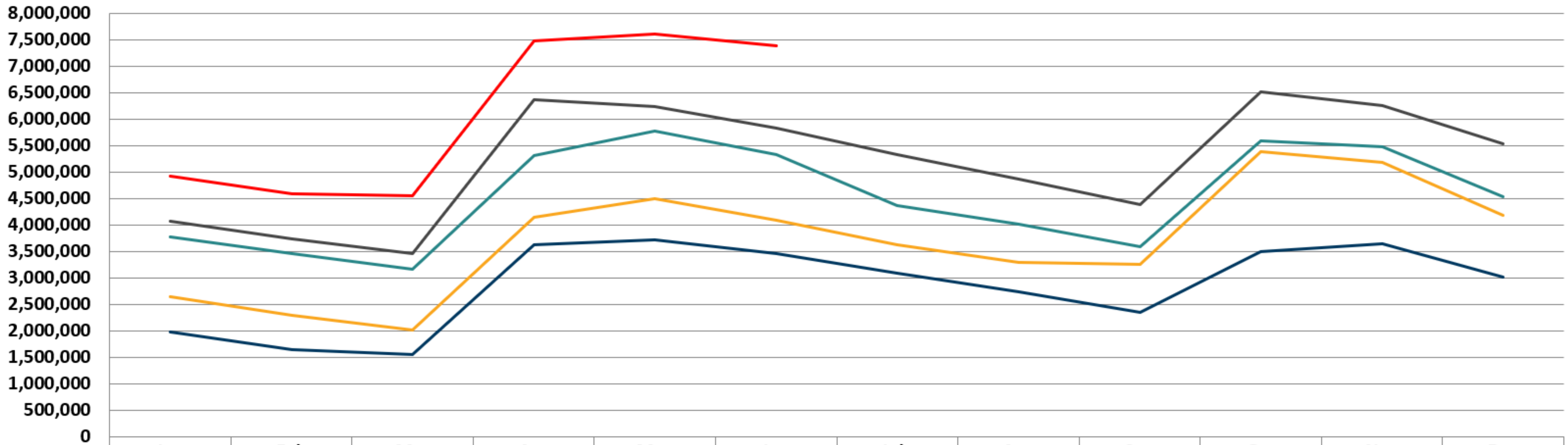
2026 Overtime Expenses



OVERTIME	2026 Budget	Q2 2026	June 2026
Administration	10,000	2,669	484
Event - EMS	14,800	0	0
Facilities	6,400	735	380
Fire Marshal	10,000	0	0
Fleet	17,000	2,575	0
Operations	59,000	11,967	4,218
Operations - Administration	37,000	27,684	2,496
Operations - Leave Cover	210,000	102,036	3,477
Operations - Mandatory	63,000	12,273	0
Public Education	26,000	0	0
Training - External (CPR)	10,200	1,713	0
Training - Internal	88,900	33,132	3,836
Training - Specialty Discipline	101,000	62,645	7,741
Total Overtime	653,300	257,430	22,632

2026 Operating Fund Cash Balance

Cash Balance Comparison



	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	1,984,727	1,635,752	1,550,516	3,618,562	3,717,780	3,461,653	3,092,957	2,730,782	2,339,562	3,487,606	3,634,879	3,016,366
2023	2,636,605	2,285,590	2,018,636	4,140,857	4,499,026	4,095,088	3,625,679	3,293,619	3,262,911	5,381,289	5,185,317	4,184,893
2024	3,765,432	3,464,408	3,168,738	5,313,557	5,773,032	5,334,342	4,359,174	4,018,736	3,579,216	5,589,611	5,467,785	4,536,143
2025	4,075,315	3,743,385	3,455,327	6,362,530	6,235,585	5,824,325	5,325,384	4,863,391	4,390,669	6,509,016	6,249,037	5,534,402
2026	4,922,594	4,593,214	4,546,169	7,476,014	7,612,127	7,375,041						

2026 Operating Fund Balance Summary

FUND BALANCE	2026 Budget	Q2 2026
Beginning Fund Balance - Unassigned	**3,900,000**	**4,799,287**
Beginning Fund Balance - Committed	**735,114**	**735,114**
Beginning Fund Balance - Total	**4,635,114**	**5,534,402**
Change in Fund Balance (Rev - Exp)	**0**	**1,840,640**
Ending Fund Balance - Unassigned	**3,894,200**	**6,651,467**
Ending Fund Balance - Committed	**740,914**	**723,574**
Unemployment Claims	*149,071*	*149,071*
Compensated Absence Liabilities	*404,443*	*402,503*
Salary Savings Plan - VEBA	*187,400*	*172,000*
Total Ending Fund Balance	**4,635,114**	**7,375,041**

2026 Capital Fund Summary

REVENUE	2026 Budget	Q2 2026	+/- Budget	% of Budget
Investment Earnings	175,000	114,384	-60,616	65%
Transfer In-Contribution from Operating Fund	450,000	0	-450,000	0%
Proceeds From Sales of Capital Assets	0	10,500	10,500	-
Total Revenue	625,000	124,884	-500,116	20%

EXPENDITURES	2026 Budget	Q2 2026	% of Budget	% of Budget
Administrative Overhead	**3,500**	**1,719**	**-1,781**	**49%**
Banking & Cash Management Fees	3,500	1,719	-1,781	49%
Fire Suppression & EMS Equipment	**97,550**	**7,741**	**-89,809**	**8%**
PPE/Bunker Gear	32,550	1,197	-31,353	4%
Defibrillators	65,000	6,544	-58,456	10%
Facilities Machinery & Equipment	**109,600**	**3,137**	**-106,463**	**3%**
SCBA/N95 Fit Testing System	15,600	0	-15,600	0%
SCBA Decon Washer	44,000	0	-44,000	0%
IT Network Infrastructure	35,000	3,137	-31,863	9%
Station 41 Kitchen Repair	15,000	0	-15,000	0%
Fleet Machinery & Equipment	**28,000**	**0**	**-28,000**	**0%**
Cargo Trailer	28,000	0	-28,000	0%
Total Expenditures	**238,650**	**12,596**	**-452,108**	**5%**

FUND BALANCE	2026 Budget	Q2 2026
Beginning Fund Balance	5,200,000	5,302,895
Change in Fund Balance (Rev - Exp)	386,350	112,288
Ending Fund Balance	5,586,350	5,415,183

2026 Special Revenue Fund Summary

REVENUE	2026 Budget	Q2 2026	+/- Budget	% of Budget
Fire Impact Fees	200,000	83,602	-116,398	42%
Investment Earnings	55,000	35,086	-19,914	64%
Total Revenue	255,000	118,688	-136,312	47%

EXPENDITURES	2026 Budget	Q2 2026	+/- Budget	% of Budget
Administrative Overhead	2,000	527	-1,473	26%
Banking & Cash Management Fees	2,000	527	-1,473	26%
Total Expenditures	2,000	527	-1,473	26%

FUND BALANCE	2026 Budget	Q2 2026
Beginning Fund Balance	1,600,000	1,609,905
Change in Fund Balance (Rev - Exp)	253,000	118,161
Ending Fund Balance	1,853,000	1,728,066

THANK YOU