FINANCIAL REPORT

ENUMCLAW FIRE DEPARTMENT

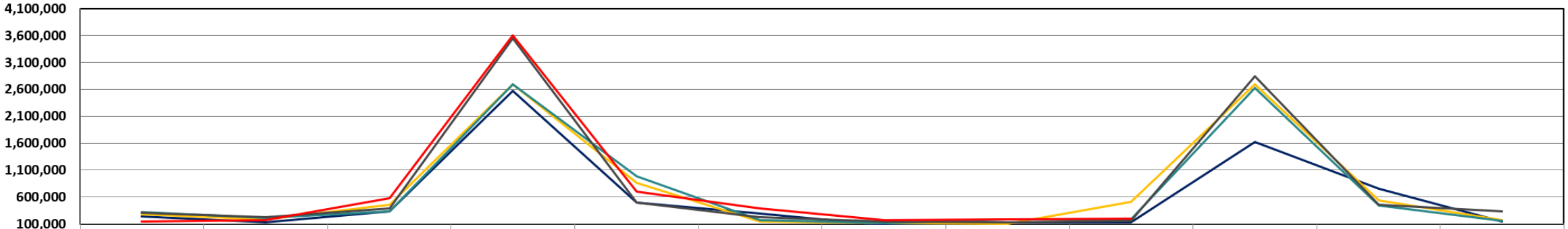
Q3 2026

PREPARED BY

LAURA BUCKLEY

FINANCE & HR DIRECTOR

2026 Operating Fund Monthly Revenues

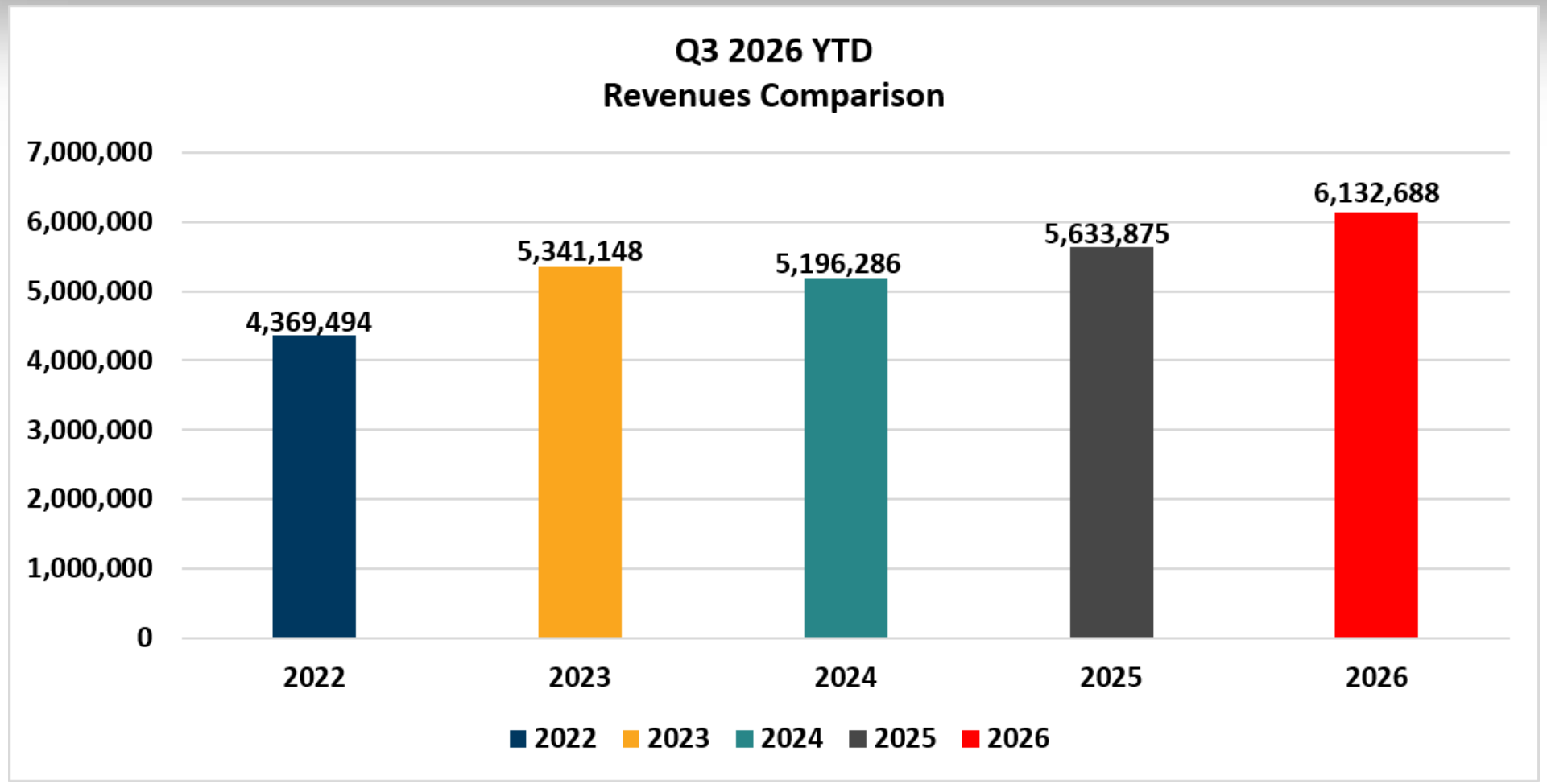


	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	231,590	129,237	331,725	2,565,632	490,481	289,183	78,275	124,597	128,773	1,620,590	750,560	136,673
2023	273,872	182,170	455,334	2,699,324	867,691	136,280	118,184	96,767	511,526	2,690,023	529,224	170,349
2024	314,871	215,709	338,541	2,695,866	986,310	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	173,747	181,955	197,532			

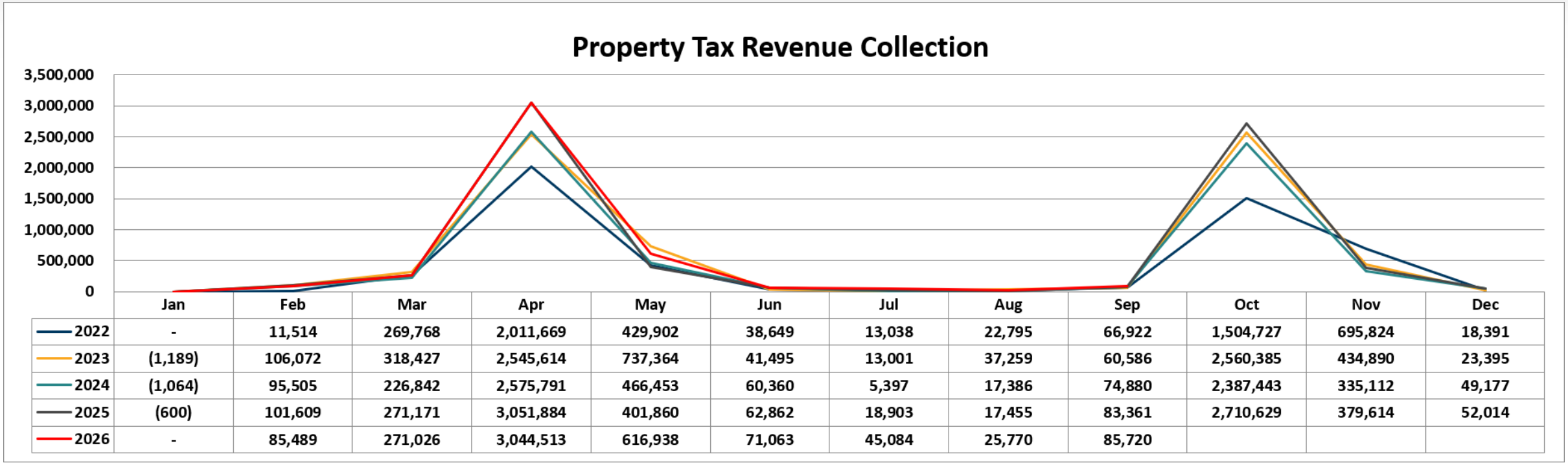
2026 Operating Fund Revenue Summary

REVENUE	2026 Budget	Q3 2026	+/- Budget	% Budget	YE Estimate
Property Taxes-Fire Levy	7,712,790	4,327,596	-3,385,194	56%	7,712,790
Other Taxes (Refunds, Leasehold, Forest & Timber)	-41,500	-34,406	7,094	83%	-46,739
KC BLS & MIH Allocations	565,000	531,187	-33,813	94%	565,000
Permits	2,000	1,445	-555	72%	1,927
Grants	775	965	190	125%	965
Fire Marshal Service	189,147	189,147	0	100%	189,147
BLS Transport Service	475,000	377,128	-97,872	79%	502,837
BLS Transport Service-GEMT	400,000	489,662	89,662	122%	554,662
Investment Interest	175,000	199,783	24,783	114%	266,378
Other Misc (KC FPS,EMS Standby,CPR Class Fees, Surplus)	75,900	50,182	-25,718	66%	50,182
Total Revenue	9,554,112	6,132,688	-3,421,424	64%	9,797,148

2026 Operating Fund Revenues YTD

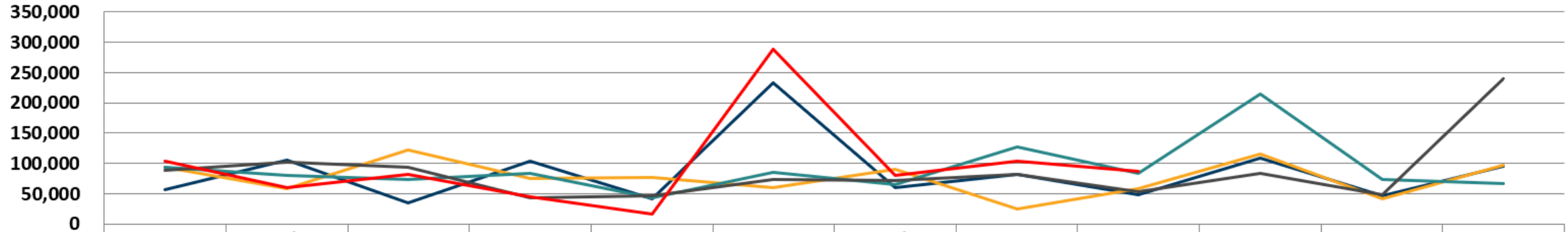


Property Tax Revenue



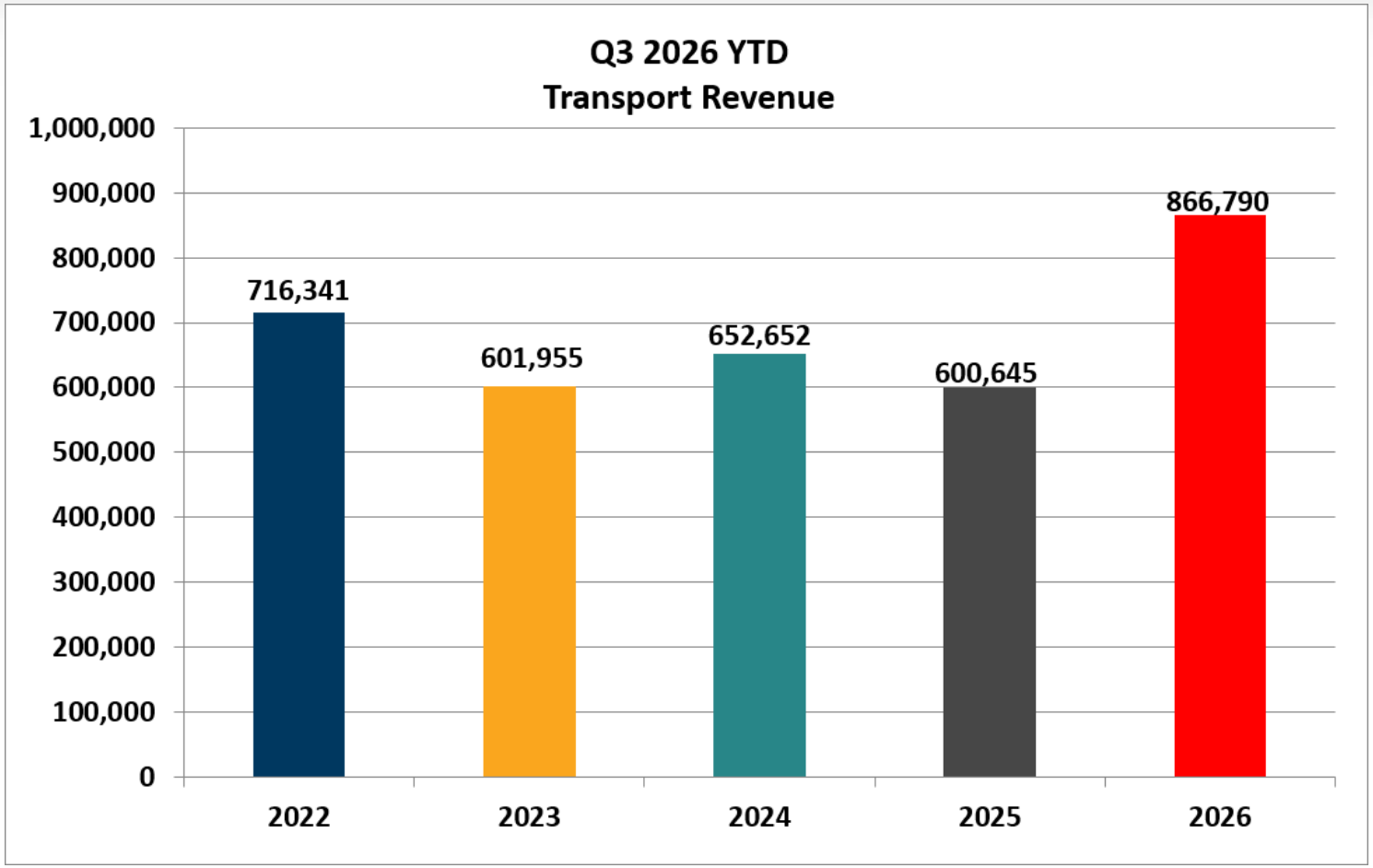
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	-	11,514	269,768	2,011,669	429,902	38,649	13,038	22,795	66,922	1,504,727	695,824	18,391
2023	(1,189)	106,072	318,427	2,545,614	737,364	41,495	13,001	37,259	60,586	2,560,385	434,890	23,395
2024	(1,064)	95,505	226,842	2,575,791	466,453	60,360	5,397	17,386	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	45,084	25,770	85,720			

Transport Revenue (GEMT & BLS)

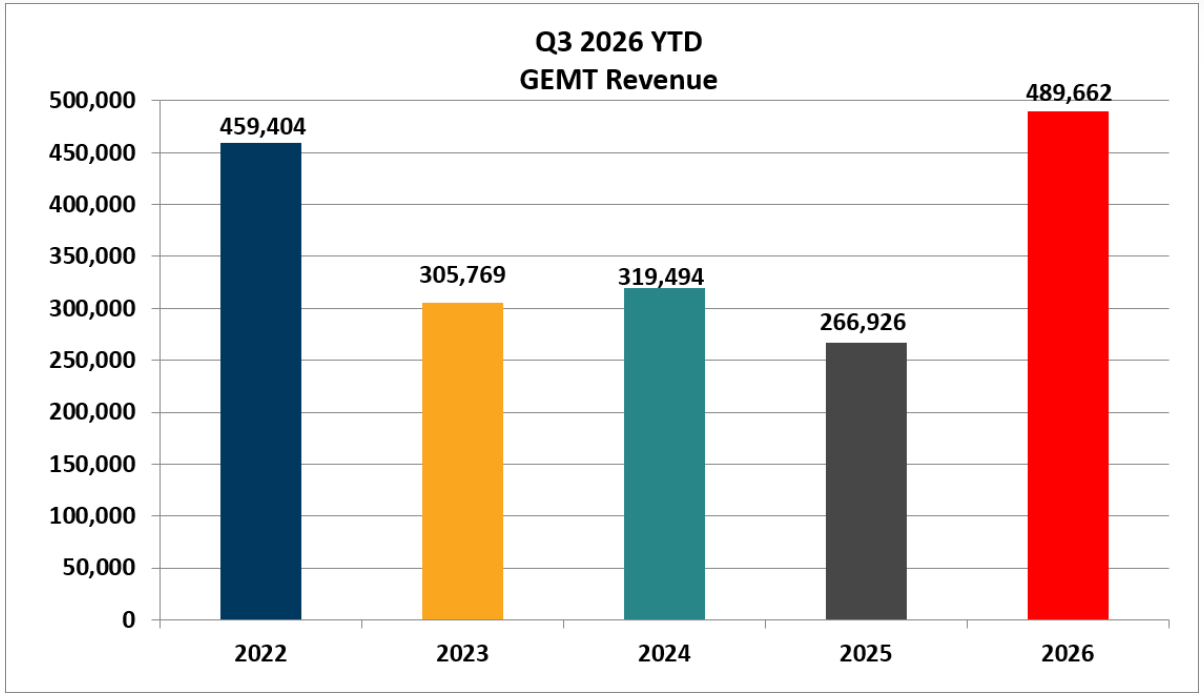


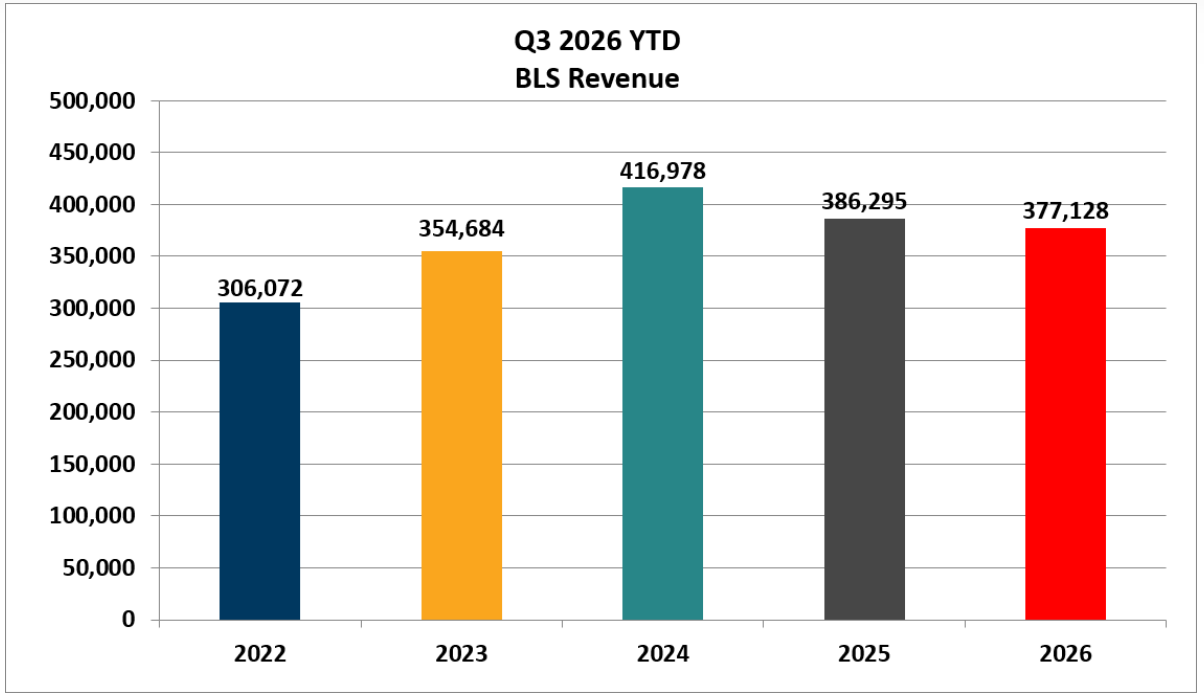
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	57,351	104,738	34,555	103,247	42,224	232,453	60,416	81,356	49,136	109,035	46,283	95,872
2023	92,856	58,569	122,712	75,736	77,206	59,765	90,319	24,791	58,498	115,011	41,730	96,552
2024	92,840	80,425	74,315	84,274	43,921	85,354	64,628	126,896	83,819	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	80,529	104,070	86,720			

Transport Revenue YTD (GEMT & BLS)



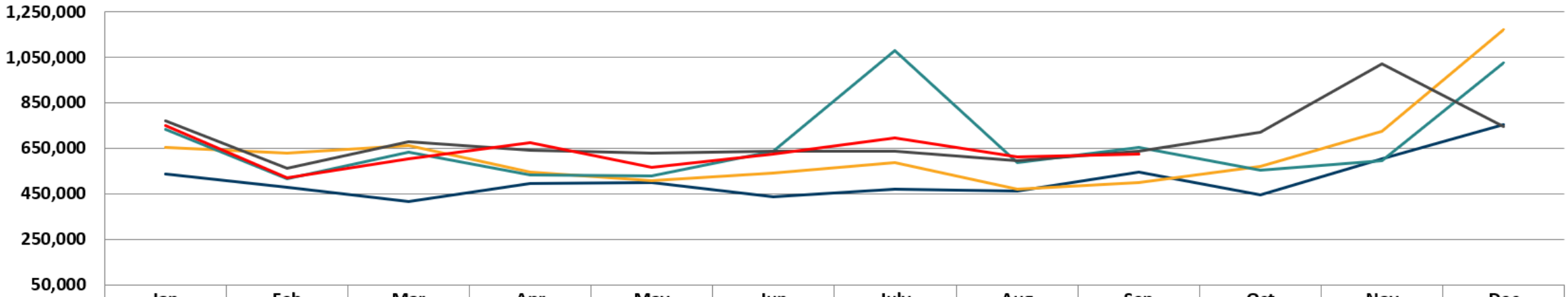
Transport Revenue YTD





2026 Operating Fund Monthly Expenses

Monthly Expenditures Comparison

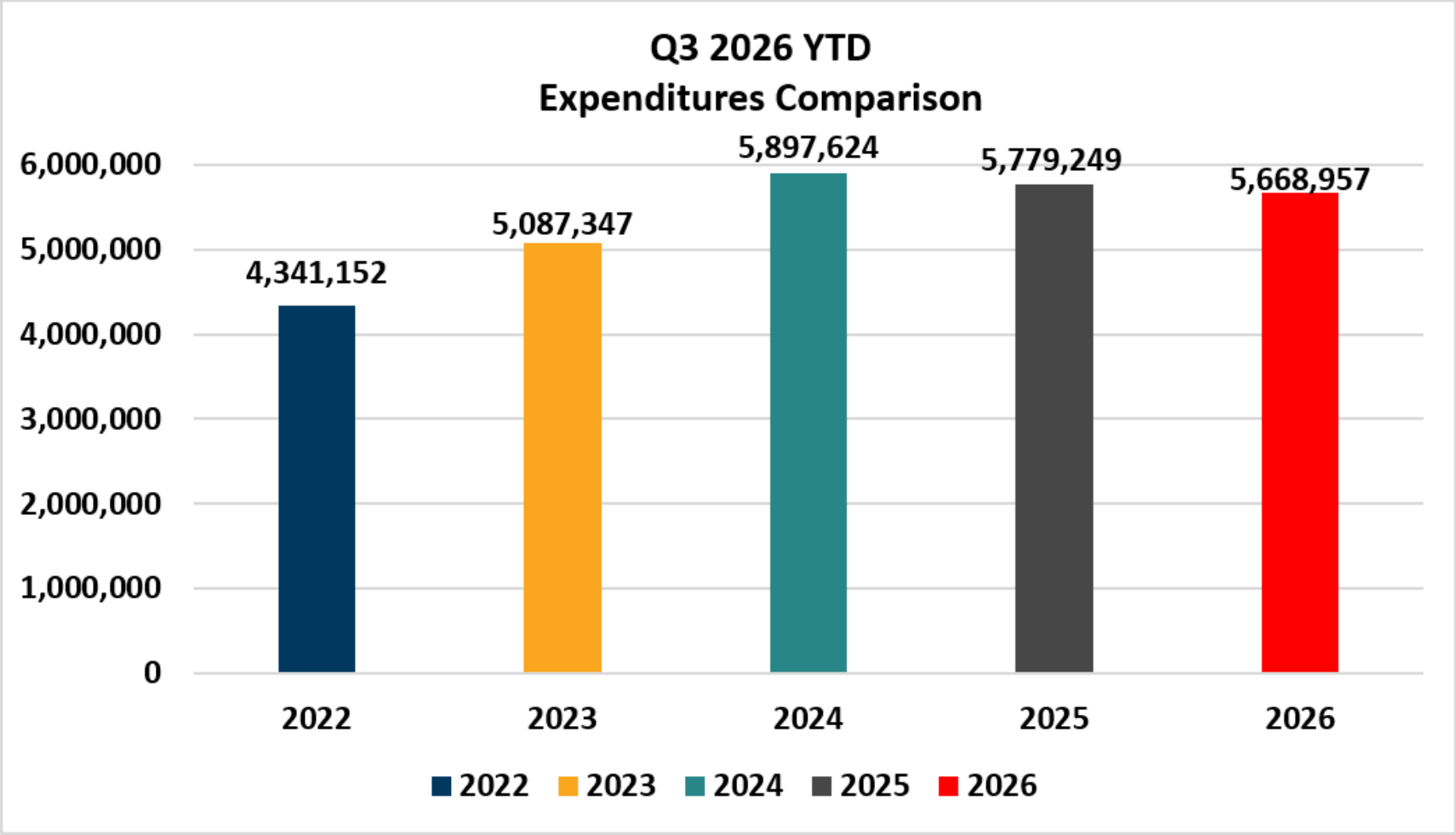


	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	537,814	478,142	416,068	495,170	500,809	435,860	471,329	461,003	544,957	445,075	602,359	755,187
2023	652,857	626,607	659,934	543,260	508,763	539,657	586,794	470,972	498,504	570,750	724,461	1,170,013
2024	734,066	516,689	634,371	531,051	526,831	637,029	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	694,947	610,882	624,314			

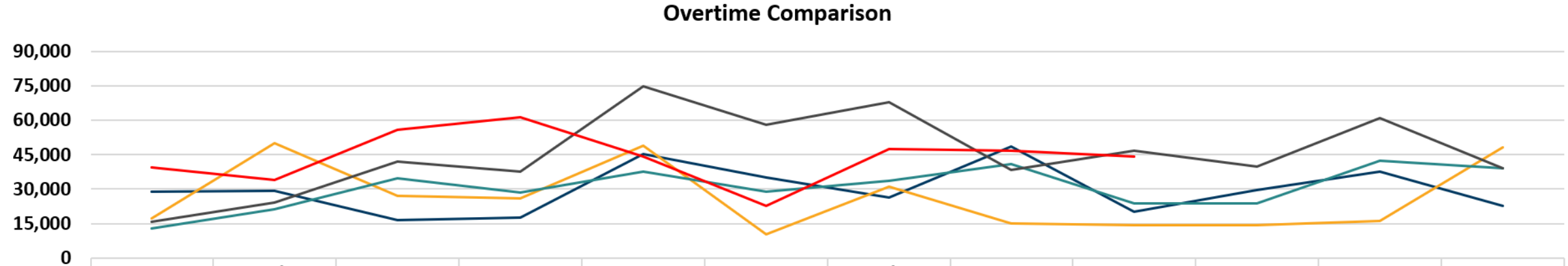
2026 Operating Fund Expense Summary

EXPENDITURES	2026 Budget	Q3 2026	+/- Budget	% Budget	YE Estimate
Personnel (Wages & Benefits)	6,944,582	4,794,535	-2,150,047	69%	6,475,612
Administration	411,220	109,469	-301,751	27%	208,051
Board of Commissioners	116,710	35,089	-81,621	30%	38,835
Fire Suppression & EMS	675,960	319,095	-356,865	47%	569,869
Special Rescue Operations	13,500	3,273	-10,227	24%	10,088
Chaplains	200	783	583	391%	1,043
Fire Marshal Office	25,800	3,964	-21,836	15%	11,252
Public Education	13,850	5,291	-8,559	38%	9,021
Training - External (CPR Classes)	3,500	0	-3,500	0%	0
Training - Internal	192,300	44,904	-147,396	23%	94,450
Facilities	284,790	120,884	-163,906	42%	239,458
Vehicle & Equipment Maintenance	346,500	194,003	-152,497	56%	263,115
Leases-Buildings	50,200	37,670	-12,530	75%	50,226
Internal Transfer-Contribution to Salary Savings Plan	25,000	0	-25,000	-	25,000
Transfer Out-Contribution to Capital Outlay Fund	450,000	0	-450,000	-	450,000
Total Expenditures from Unassigned Fund Balance	9,534,912	5,652,617	-3,882,295	59%	8,426,821
Total Expenditures from Committed Fund Balance	19,200	16,340	-2,860	85%	19,200
Total Expenditures	9,554,112	5,668,957	-3,885,155	59.3%	8,446,021

2026 Operating Fund Expenses YTD

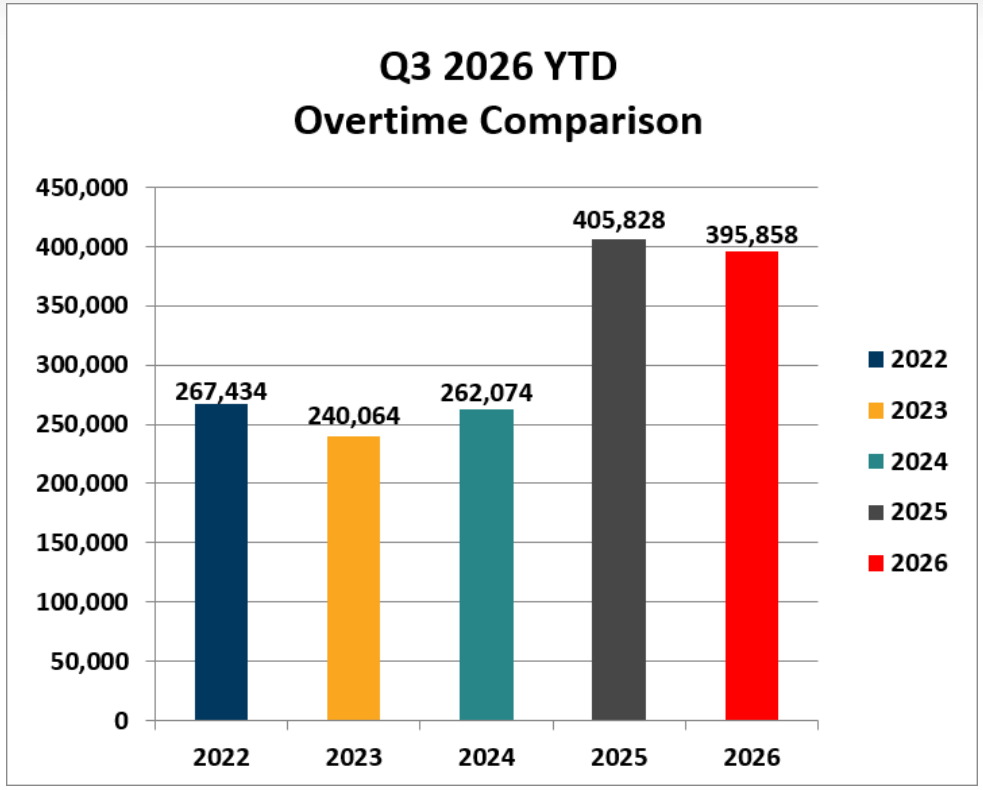


2026 Overtime Expenses



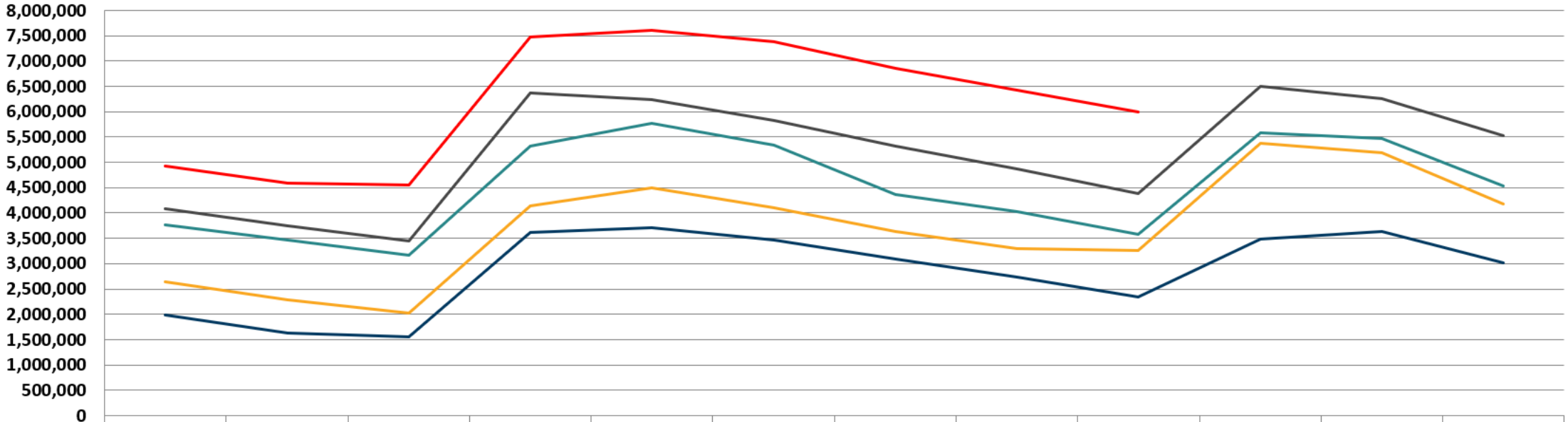
	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
2022	28,918	29,106	16,379	17,454	45,206	34,973	26,463	48,741	20,194	29,456	37,810	22,742
2023	17,386	50,198	27,052	26,015	48,895	10,227	31,121	15,009	14,162	14,442	16,204	48,244
2024	12,784	21,326	34,616	28,583	37,713	28,908	33,462	41,033	23,649	23,928	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	47,469	46,736	44,223			

2026 Overtime Expenses YTD



OVERTIME	2026 Budget	Q3 2026	% Budget	YE Budget
Administration	10,000	3,225	32%	4,300
Event - EMS	14,800	12,488	84%	16,651
Facilities	6,400	735	11%	980
Fire Marshal	10,000	166	2%	221
Fleet	17,000	4,373	26%	5,831
Operations	59,000	53,799	91%	71,733
Operations - Administration	37,000	34,895	94%	46,527
Leave Cover	210,000	136,534	65%	182,046
Mandatory Leave Cover	63,000	36,428	58%	48,570
Public Education	26,000	1,881	7%	2,508
Training - External (CPR Classes)	10,200	1,713	17%	2,283
Training	88,900	45,729	51%	60,972
Training - Specialty Discipline	101,000	63,892	63%	85,190
Total Overtime	653,300	395,858	61%	527,811

2026 Operating Fund Cash Balance



	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	6,853,841	6,424,914	5,998,133			

2026 Operating Fund Balance Summary

FUND BALANCE	2026 Budget	Q3 2026	YE Estimate
Beginning Fund Balance - Unassigned	**3,900,000**	**4,799,287**	**4,799,287**
Beginning Fund Balance - Committed	**735,114**	**735,114**	**735,114**
Beginning Fund Balance - Total	**4,635,114**	**5,534,402**	**5,534,402**
Change in Fund Balance (Rev - Exp)	**0**	**463,731**	**1,351,120**
Ending Fund Balance - Unassigned	**3,894,200**	**5,279,358**	**6,146,547**
Ending Fund Balance - Committed	**740,914**	**718,774**	**738,974**
Unemployment Claims	*149,071*	*149,071*	*149,071*
Compensated Absence Liabilities	*404,443*	*402,503*	*402,503*
Salary Savings Plan - VEBA	*187,400*	*167,200*	*187,400*
Total Ending Fund Balance	**4,635,114**	**5,998,133**	**6,885,521**

Projected 2026 Favorable Budget Variance: $1.35 Million

Reflects anticipated expenditure savings and revenue collections exceeding the adopted budget.

2026 Operating Fund Projected Expenditure Savings

EXPENDITURES	2026 Budget	YE Estimate	YE Surplus
Personnel (Wages & Benefits)	6,944,582	6,475,612	468,970
Administration	411,220	208,051	203,169
Board of Commissioners	116,710	38,835	77,875
Fire Suppression & EMS	675,960	569,869	106,091
Special Rescue Operations	13,500	10,088	3,412
Chaplains	200	1,043	-843
Fire Marshal Office	25,800	11,252	14,548
Public Education	13,850	9,021	4,829
Training - External (CPR Classes)	3,500	0	3,500
Training - Internal	192,300	94,450	97,850
Facilities	284,790	239,458	45,332
Vehicle & Equipment Maintenance	346,500	263,115	83,385
Leases-Buildings	50,200	50,226	-26
Internal Transfer-Contribution to Salary Savings Plan	25,000	25,000	0
Transfer Out-Contribution to Capital Outlay Fund	450,000	450,000	0
Total Expenditures from Unassigned Fund Balance	9,534,912	8,426,821	1,108,091
Total Expenditures from Committed Fund Balance	19,200	19,200	0
Total Expenditures	9,554,112	8,446,021	1,108,091

Year-end projections reflect actual expenditures through Q3 2026, anticipated remaining obligations, and known planned purchases.

2026 Projected Expenditure Savings – Key Drivers

Personnel (Wages & Benefits): Projected savings include approximately $125,000 in unused overtime, $125,000 in employer healthcare costs, and $70,000 in employer-paid Washington State L&I premiums.

Administration: Approximately $105,000 in savings from consulting services deferred to 2027 and PSRFA IT service expenses not incurred in 2026, plus $37,000 in unused Deputy Chief recruitment and Battalion Chief promotional testing funds.

Board of Commissioners: Savings from lower-than-budgeted expenditures for social media and public affairs, legal services, and election costs.

Fire Suppression & EMS: Savings from reduced expenditures for dispatch services, operational supplies, and miscellaneous professional services.

Training: SKCFTC Training Officer credit reduced the Department's 2026 annual training cost by approximately 50%.

Facilities: Approximately $30,000 in savings from lower-than-budgeted station repair and maintenance expenditures.

Fleet: Savings from vehicle replacement parts and repairs through the Fire Garage Consortium, with actual parts costs below the amounts originally recommended and budgeted.

2026 Capital Fund Summary

REVENUE	2026 Budget	Q3 2026	+/- Budget	% of Budget
Investment Earnings	**175,000**	**172,109**	**-2,891**	**98%**
Transfer In-Contribution from Operating Fund	**450,000**	**0**	**-450,000**	**0%**
Proceeds From Sales of Capital Assets	**0**	**10,444**	**10,444**	**-**
Total Revenue	**625,000**	**182,554**	**-442,446**	**29%**

EXPENDITURES	2026 Budget	Q3 2026	% of Budget	% of Budget
Administrative Overhead	**3,500**	**2,589**	**-911**	**74%**
Banking & Cash Management Fees	3,500	2,589	-911	74%
Fire Suppression & EMS Equipment	**97,550**	**80,033**	**-17,517**	**82%**
PPE/Bunker Gear	32,550	22,785	-9,765	70%
Defibrillators	65,000	57,248	-7,752	88%
Facilities Machinery & Equipment	**109,600**	**46,050**	**-63,550**	**42%**
SCBA/N95 Fit Testing System	15,600	14,351	-1,249	92%
SCBA Decon Washer	44,000	0	-44,000	0%
IT Network Infrastructure	35,000	31,700	-3,300	91%
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**	**128,672**	**-219,955**	**54%**

FUND BALANCE	2026 Budget	Q3 2026
Beginning Fund Balance	**5,200,000**	**5,302,895**
Change in Fund Balance (Rev - Exp)	**386,350**	**53,881**
Ending Fund Balance	**5,586,350**	**5,356,777**

2026 Special Revenue Fund Summary

REVENUE	2026 Budget	Q3 2026	+/- Budget	% of Budget
Fire Impact Fees	200,000	126,433	-73,567	63%
Investment Earnings	55,000	53,515	-1,485	97%
Total Revenue	255,000	179,947	-75,053	71%

EXPENDITURES	2026 Budget	Q3 2026	+/- Budget	% of Budget
Administrative Overhead	2,000	805	-1,195	40%
Banking & Cash Management Fees	2,000	805	-1,195	40%
Total Expenditures	2,000	805	-1,195	40%

FUND BALANCE	2026 Budget	Q3 2026
Beginning Fund Balance	1,600,000	1,609,905
Change in Fund Balance (Rev - Exp)	253,000	179,142
Ending Fund Balance	1,853,000	1,789,048

THANK YOU