

ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance” (the “Ordinance”).

Name of Entity receiving Measure H funds: GRATON FIRE PROTECTION DISTRICT

Reporting period: FY 24-25 4/26/24 to 6/30/25 (with April-June proceeds received 9/10/25)

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.

	Budget	Actual	References
Measure H Revenue	\$300,000.00	\$488,947.98	
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel	\$1,893,882.00	\$328,325.72	2(a)
Recruitment & Retention			
Equipment & Facilities	\$100,000.00		4(a)
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total		\$160,622.26	
Fund Balance (includes reserves)			
Capital Improvements		\$160,622.26	

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
 - a. GTN was able to fire 3 full time firefighters which makes us 3-0 staffing 24/7 365 days a year.
 - b. GTN was able to bring all the full-time employees up to pay parity as promised which increases retention
3. The specific activities that support fire prevention, including vegetation management.
 - a. None occurred during this reporting

4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
 - a. There were no projects during this reporting period but there are some in the next reporting period that have already occurred.
5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for fire related services:

FY 21-22 \$ 799,547.47; FY 21-22 126.6%; this reporting period: \$795,128.15;129.7%.

Personnel expenditures: FY 21-22 \$1,004,162.86; this reporting period \$1,532,846.51.

6. Any material changes in service needs within the agency's jurisdiction or countywide.
 - a. None occurred during this reporting period
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:
 - a. No Sales Tax was received in previous years.
 - b. All remaining sales tax revenue will be put in reserves for Capital Improvements.

Required Attachments:

Annual Budget – FY24/25

Budget to Actual Report – FY24/25

Balance Sheet – 06/30/2025

Fund Balance Report – (NOTE: balance sheet will have fund balance and there is no separate report.)

Most recent annual audit and/or other independent financial review – FY23/24

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures – Budget to Actual

Graton Fire Protection District Profit & Loss Budget Overview July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
10 · Taxes	
1000 · Property Taxes - CY Secured	1,060,000.00
1001 · Property Tax -CY Direct Charges	860,000.00
1011 · Property Taxes - Admin Fee	-11,000.00
1012 · Property Tax -CY Homeowner Relf	2,000.00
1020 · Property Taxes -CY Supplemental	22,000.00
1040 · Property Taxes -CY Unsecured	30,000.00
1050 · Property Tax - PY Direct Charge	9,000.00
1060 · Property Taxes -PY Secured	-200.00
1080 · Property Taxes -PY Supplemental	-50.00
1100 · Property Taxes -PY Unsecured	700.00
1110 · Measure H Sales Tax	300,000.00
1120 · - State- Other in Lieu	19.00
1122 · Property Taxes - State Homeowne	700.00
Total 10 · Taxes	2,273,169.00
17 · Use of Money/Property	
1700 · Interest on Pooled Cash	150.00
1701 · Interest Earned	400.00
Total 17 · Use of Money/Property	550.00
20 · Intergovernmental Revenues	
2400 · FED - Disaster Relief	110,000.00
2500 · ST - Grants/Other	100,000.00
2589 · ST - Strike Team/Upstf	140,000.00
Total 20 · Intergovernmental Revenues	350,000.00
40 · Miscellaneous Revenues	
4020 · Tree Farm Revenue	120,000.00
4040 · Miscellaneous Revenue	2,000.00
Total 40 · Miscellaneous Revenues	122,000.00
Total Income	2,745,719.00
Gross Profit	2,745,719.00
Expense	
50 · Salaries/Employee Benefits	
5910 · Payroll Expenses	900,000.00
5911 · Reimbursement- Calls/Drills	37,500.00
5912 · Pay-Strike Team	100,000.00
5913 · Reimbursement- Boards/Comms	2,000.00
5914 · Pay- Administrative Payroll	0.00
5915 · Pay-Stipend	120,450.00
5916 · Overtime	170,000.00
5917 · Reimbursement-Sleeper	25,000.00
5918 · Independent Contractor	20,400.00
5923 · Retirement- CalPERS	239,400.00
5924 · Retirement- 457 Plan	16,000.00
5925 · FICA (Medicare/SS)	30,000.00
5930 · Health Insurance	90,000.00
5931 · Disability Insurance	3,132.00
5940 · Workers Comp	140,000.00
Total 50 · Salaries/Employee Benefits	1,893,882.00

Graton Fire Protection District Profit & Loss Budget Overview July 2024 through June 2025

	Jul '24 - Jun 25
60 · Supplies and Services	
6020 · Personal Protective Equipment	50,000.00
6040 · Communications	30,000.00
6080 · Household Expense	5,000.00
6100 · Liability Insurance	30,000.00
6140 · Equipment Maintenance	25,000.00
6155 · Vehicle Maintenance	70,000.00
6180 · Building Maintenance	30,000.00
6190 · Landscape Services	6,000.00
6261 · Medical Supplies	10,000.00
6280 · Memberships	3,500.00
6400 · Office Expense	15,000.00
6526 · Dispatch Services	35,000.00
6587 · LAFCO	1,840.00
6610 · Legal Services	40,000.00
6630 · Audit Services	10,000.00
6800 · Public/Legal Notices	500.00
6820 · Rent/Lease Equipment	1,500.00
6880 · Small Tools/Instruments	18,833.00
6883 · Fire Equipment	60,000.00
7000 · Tree Farm Expense	100,000.00
7120 · In-Service Training	30,000.00
7150 · Recognition/Award	2,000.00
7201 · Gas/Oil	20,000.00
7300 · Transportation/Travel	5,000.00
7303 · Private Car Expense	6,000.00
7320 · Utilities	8,000.00
Total 60 · Supplies and Services	613,173.00
75 · Other Charges	
7910 · Long-Term Debt - Principal	157,198.00
7930 · Long-Term Debt - Interest	21,466.00
Total 75 · Other Charges	178,664.00
Total Expense	2,685,719.00
Net Ordinary Income	60,000.00
Net Income	60,000.00

Graton Fire Protection District Profit & Loss Budget vs. Actual

April 26, 2024 through June 30, 2025

	Apr 26, '24 - Jun 30, 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10 - Taxes				
1000 · Property Taxes - CY Secured	1,124,374.79	1,060,000.00	64,374.79	106.1%
1001 · Property Tax -CY Direct Charges	895,355.68	860,000.00	35,355.68	104.1%
1004 · Property Taxes -CY Secured July	0.00	0.00	0.00	0.0%
1011 · Property Taxes - Admin Fee	-12,114.00	-11,000.00	-1,114.00	110.1%
1012 · Property Tax -CY Homeowner Relf	0.00	2,000.00	-2,000.00	0.0%
1014 · Property Taxes -CY Backfill	0.00	0.00	0.00	0.0%
1020 · Property Taxes -CY Supplemental	39,963.47	22,000.00	17,963.47	181.7%
1040 · Property Taxes -CY Unsecured	31,765.38	30,000.00	1,765.38	105.9%
1042 · Cost Reim-Coll Del CY Unsec	0.00	0.00	0.00	0.0%
1044 · Property Taxes -CY Unsec (July)	0.00	0.00	0.00	0.0%
1050 · Property Tax - PY Direct Charge	14,677.83	9,000.00	5,677.83	163.1%
1060 · Property Taxes -PY Secured	-390.01	-200.00	-190.01	195.0%
1080 · Property Taxes -PY Supplemental	-160.00	-50.00	-110.00	320.0%
1100 · Property Taxes -PY Unsecured	1,343.82	700.00	643.82	192.0%
1110 · Measure H Sales Tax	319,801.71	300,000.00	19,801.71	106.6%
1120 · - State- Other in Lieu	18.42	19.00	-0.58	96.9%
1122 · Property Taxes - State Homeowne	668.04	700.00	-31.96	95.4%
10 · Taxes - Other	0.00	0.00	0.00	0.0%
Total 10 - Taxes	2,415,305.13	2,273,169.00	142,136.13	106.3%
17 - Use of Money/Property				
1700 · Interest on Pooled Cash	2,365.22	150.00	2,215.22	1,576.8%
1701 · Interest Earned	12,360.07	400.00	11,960.07	3,090.0%
1750 · Interest from Bank	0.00	0.00	0.00	0.0%
17 · Use of Money/Property - Other	0.00	0.00	0.00	0.0%
Total 17 - Use of Money/Property	14,725.29	550.00	14,175.29	2,677.3%
1760 · Invstmnt Income -Charles Schwab	49,332.19	0.00	49,332.19	100.0%
20 - Intergovernmental Revenues				
2400 · FED - Disaster Relief	-81,655.78	110,000.00	-191,655.78	-74.2%
2410 · Covid Fema Reimbursement	0.00	0.00	0.00	0.0%
2440 · ST - HOPTR	6,096.05	0.00	6,096.05	100.0%
2500 · ST - Grants/Other	238,901.70	100,000.00	138,901.70	238.9%
2550 · FED - SAFER Grant	18,212.82	0.00	18,212.82	100.0%
2589 · ST - Strike Team/Upstf	247,590.57	140,000.00	107,590.57	176.9%
20 · Intergovernmental Revenues - Other	0.00	0.00	0.00	0.0%
Total 20 - Intergovernmental Revenues	429,145.36	350,000.00	79,145.36	122.6%
40 - Miscellaneous Revenues				
4020 · Tree Farm Revenue	115,442.19	120,000.00	-4,557.81	96.2%
4021 · Sale - Real Property	0.00	0.00	0.00	0.0%
4040 · Miscellaneous Revenue	1,076.55	2,000.00	-923.45	53.8%
4050 · Training Revenue	0.00	0.00	0.00	0.0%
4100 · Workers' Comp Reimbursement	0.00	0.00	0.00	0.0%
4101 · Ins/Personal Damage Rebate	0.00	0.00	0.00	0.0%
4102 · Donations/Reimbursements	0.00	0.00	0.00	0.0%
4109 · Outdated/Cancelled Checks	0.00	0.00	0.00	0.0%
4600 · Sale of Fixed Asset	0.00	0.00	0.00	0.0%
4620 · Unclaimed-OT-Within Fund	0.00	0.00	0.00	0.0%
40 · Miscellaneous Revenues - Other	0.00	0.00	0.00	0.0%
Total 40 - Miscellaneous Revenues	116,518.74	122,000.00	-5,481.26	95.5%
Total Income	3,025,026.71	2,745,719.00	279,307.71	110.2%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	3,025,026.71	2,745,719.00	279,307.71	110.2%

Graton Fire Protection District Profit & Loss Budget vs. Actual

April 26, 2024 through June 30, 2025

	Apr 26, '24 - Jun 30, 25	Budget	\$ Over Budget	% of Budget
Expense				
50 · Salaries/Employee Benefits				
5910 · Payroll Expenses	527,213.80	900,000.00	-372,786.20	58.6%
5911 · Reimbursement- Calls/Drills	29,055.00	37,500.00	-8,445.00	77.5%
5912 · Pay-Strike Team	186,438.32	100,000.00	86,438.32	186.4%
5913 · Reimbursement- Boards/Comms	2,425.00	2,000.00	425.00	121.3%
5914 · Pay- Administrative Payroll	0.00	0.00	0.00	0.0%
5915 · Pay-Stipend	95,647.07	120,450.00	-24,802.93	79.4%
5916 · Overtime	194,199.27	170,000.00	24,199.27	114.2%
5917 · Reimbursement-Sleeper	9,950.00	25,000.00	-15,050.00	39.8%
5918 · Independent Contractor	25,500.00	20,400.00	5,100.00	125.0%
5923 · Retirement- CalPERS	195,742.08	239,400.00	-43,657.92	81.8%
5924 · Retirement- 457 Plan	18,300.00	16,000.00	2,300.00	114.4%
5925 · FICA (Medicare/SS)	39,085.00	30,000.00	9,085.00	130.3%
5930 · Health Insurance	96,453.97	90,000.00	6,453.97	107.2%
5931 · Disability Insurance	2,610.00	3,132.00	-522.00	83.3%
5935 · Unemployment	0.00	0.00	0.00	0.0%
5940 · Workers Comp	110,227.00	140,000.00	-29,773.00	78.7%
50 · Salaries/Employee Benefits - Other	0.00	0.00	0.00	0.0%
Total 50 · Salaries/Employee Benefits	1,532,846.51	1,893,882.00	-361,035.49	80.9%
60 · Supplies and Services				
6020 · Personal Protective Equipment	41,880.76	50,000.00	-8,119.24	83.8%
6040 · Communications	33,702.35	30,000.00	3,702.35	112.3%
6080 · Household Expense	5,507.09	5,000.00	507.09	110.1%
6100 · Liability Insurance	35,235.00	30,000.00	5,235.00	117.5%
6140 · Equipment Maintenance	28,653.91	25,000.00	3,653.91	114.6%
6155 · Vehicle Maintenance	68,175.70	70,000.00	-1,824.30	97.4%
6180 · Building Maintenance	93,412.99	30,000.00	63,412.99	311.4%
6190 · Landscape Services	14,066.26	6,000.00	8,066.26	234.4%
6235 · Local Project Maintenance	0.00	0.00	0.00	0.0%
62400 · Depreciation Expense	209,510.00	0.00	209,510.00	100.0%
6261 · Medical Supplies	11,455.33	10,000.00	1,455.33	114.6%
6280 · Memberships	3,137.00	3,500.00	-363.00	89.6%
6400 · Office Expense	30,028.47	15,000.00	15,028.47	200.2%
6461 · Operational Expense	0.00	0.00	0.00	0.0%
6521 · County Services	0.00	0.00	0.00	0.0%
6526 · Dispatch Services	30,465.06	35,000.00	-4,534.94	87.0%
6536 · Bank Fees	85.13	0.00	85.13	100.0%
6587 · LAFCO	2,134.00	1,840.00	294.00	116.0%
6598 · Environment	0.00	0.00	0.00	0.0%
6610 · Legal Services	39,598.63	40,000.00	-401.37	99.0%
6630 · Audit Services	16,875.00	10,000.00	6,875.00	168.8%
6800 · Public/Legal Notices	1,386.00	500.00	886.00	277.2%
6820 · Rent/Lease Equipment	0.00	1,500.00	-1,500.00	0.0%
6880 · Small Tools/Instruments	27,789.65	18,833.00	8,956.65	147.6%
6883 · Fire Equipment	-103,006.77	60,000.00	-163,006.77	-171.7%
7000 · Tree Farm Expense	110,809.79	100,000.00	10,809.79	110.8%
7005 · Election Expense	0.00	0.00	0.00	0.0%
7120 · In-Service Training	30,756.70	30,000.00	756.70	102.5%
7150 · Recognition/Award	748.05	2,000.00	-1,251.95	37.4%
7201 · Gas/Oil	21,568.22	20,000.00	1,568.22	107.8%
7300 · Transportation/Travel	14,189.41	5,000.00	9,189.41	283.8%
7303 · Private Car Expense	9,000.00	6,000.00	3,000.00	150.0%
7320 · Utilities	17,964.42	8,000.00	9,964.42	224.6%
60 · Supplies and Services - Other	0.00	0.00	0.00	0.0%
Total 60 · Supplies and Services	795,128.15	613,173.00	181,955.15	129.7%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
75 · Other Charges				
7910 · Long-Term Debt - Principal	157,198.00	157,198.00	0.00	100.0%
7911 · Unrealized Gain(Loss)	0.00	0.00	0.00	0.0%
7930 · Long-Term Debt - Interest	37,741.63	21,466.00	16,275.63	175.8%
7935 · Apparatus Debt - Principal	0.00	0.00	0.00	0.0%
8010 · Contribution Non-Co Govt	0.00	0.00	0.00	0.0%
75 · Other Charges - Other	0.00	0.00	0.00	0.0%
Total 75 · Other Charges	194,939.63	178,664.00	16,275.63	109.1%
86 · Other Financing Uses				
8620 · Unclaimed OT - Within A Fund	0.00	0.00	0.00	0.0%
86 · Other Financing Uses - Other	0.00	0.00	0.00	0.0%
Total 86 · Other Financing Uses	0.00	0.00	0.00	0.0%

Graton Fire Protection District
Profit & Loss Budget vs. Actual
 April 26, 2024 through June 30, 2025

	Apr 26, '24 - Jun 30, 25	Budget	\$ Over Budget	% of Budget
999 · Undistributed	0.00	0.00	0.00	0.0%
Total Expense	2,522,914.29	2,685,719.00	-162,804.71	93.9%
Net Ordinary Income	502,112.42	60,000.00	442,112.42	836.9%
Other Income/Expense				
Other Expense				
85 · Capital Assets				
8510 · Buildings/Improvements	0.00	0.00	0.00	0.0%
8526 · Project Planning	0.00	0.00	0.00	0.0%
8560 · New Equipment	-680,922.45	0.00	-680,922.45	100.0%
85 · Capital Assets - Other	0.00	0.00	0.00	0.0%
Total 85 · Capital Assets	-680,922.45	0.00	-680,922.45	100.0%
9000 · To Review	0.00	0.00	0.00	0.0%
Total Other Expense	-680,922.45	0.00	-680,922.45	100.0%
Net Other Income	680,922.45	0.00	680,922.45	100.0%
Net Income	1,183,034.87	60,000.00	1,123,034.87	1,971.7%

Graton Fire Protection District
Balance Sheet
As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1028 · Sonoma County - Cash	86,159.28
1030 · Summit Bank - Operating	59,774.35
1032 · Summit Bank - ICS	1,653,287.58
1038 · Charles Schwab	800,552.30
Total Checking/Savings	2,599,773.51
Accounts Receivable	
107 · Accounts Receivable	36,650.00
Total Accounts Receivable	36,650.00
Other Current Assets	
13000 · Prepaid	5,347.15
Total Other Current Assets	5,347.15
Total Current Assets	2,641,770.66
Fixed Assets	
17100 · Fire Engines	3,785,342.91
17200 · Equipment	966,413.78
17500 · Buildings/Improvement	4,690,686.23
17700 · Land	1,269,025.33
17800 · Accumulated Dep. - Fire Engine	-1,118,272.86
17850 · Accumulated Dep. - Equipment	-92,192.94
17900 · Accumulated Dep. - Build. & Imp	-1,179,620.90
Total Fixed Assets	8,321,381.55
Other Assets	
13100 · Deferred Outflows-Pension	317,821.60
99999 · Prior Period Adjustment	0.20
Total Other Assets	317,821.80
TOTAL ASSETS	11,280,974.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	224,017.73
Total Accounts Payable	224,017.73
Credit Cards	
US Bank Corp.	5,688.11
Total Credit Cards	5,688.11
Other Current Liabilities	
20075 · Notes Payable - ST	157,198.00
21000 · Accrued Payroll	-75,503.78
21100 · Compensated Absences	8,010.00
Total Other Current Liabilities	89,704.22
Total Current Liabilities	319,410.06

3:38 PM

12/30/25

Accrual Basis

Graton Fire Protection District

Balance Sheet

As of June 30, 2025

	<u>Jun 30, 25</u>
Long Term Liabilities	
20050 · Notes Payable - LT	670,548.51
20100 · Net Pension Liability	29,743.00
20200 · Deferred Inflows- Pension	10,890.60
	<hr/>
Total Long Term Liabilities	711,182.11
	<hr/>
Total Liabilities	1,030,592.17
	<hr/>
Equity	
30000 · Opening Balance Equity	719,752.31
320 · Unreserved/Undesignated Fund	761,411.41
32000 · Fund Balance	5,062,660.49
34000 · Restricted for Capital Assets	3,034,727.00
35000 · Debt Service - Net Assets	40,000.00
Net Income	631,830.63
	<hr/>
Total Equity	10,250,381.84
	<hr/>
TOTAL LIABILITIES & EQUITY	11,280,974.01
	<hr/> <hr/>

Graton Fire Protection District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10 - Taxes				
1000 - Property Taxes - CY Secured	925,401.42	880,000.00	45,401.42	105.2%
1001 - Property Tax -CY Direct Charges	858,351.79	858,000.00	351.79	100.0%
1011 - Property Taxes - Admin Fee	-11,810.83	-10,000.00	-1,810.83	118.1%
1012 - Property Tax -CY Homeowner Relf	0.00	2,000.00	-2,000.00	0.0%
1014 - Property Taxes -CY Backfill	1,091.98			
1020 - Property Taxes -CY Supplemental	23,792.19	12,000.00	11,792.19	198.3%
1040 - Property Taxes -CY Unsecured	28,296.42	21,000.00	7,296.42	134.7%
1042 - Cost Reim-Coll Del CY Unsec	0.00	-500.00	500.00	0.0%
1050 - Property Tax - PY Direct Charge	5,857.63	0.00	5,857.63	100.0%
1060 - Property Taxes -PY Secured	-68.07	-500.00	431.93	13.6%
1080 - Property Taxes -PY Supplemental	-28.55	0.00	-28.55	100.0%
1100 - Property Taxes -PY Unsecured	591.59	500.00	91.59	118.3%
1120 - - State- Other in Lieu	18.97	0.00	18.97	100.0%
1122 - Property Taxes - State Homeowne	-9.54	3,000.00	-3,009.54	-0.3%
Total 10 - Taxes	1,831,485.00	1,765,500.00	65,985.00	103.7%
17 - Use of Money/Property				
1700 - Interest on Pooled Cash	163.17	150.00	13.17	108.8%
1701 - Interest Earned	352.94	400.00	-47.06	88.2%
Total 17 - Use of Money/Property	516.11	550.00	-33.89	93.8%
20 - Intergovernmental Revenues				
2400 - FED - Disaster Relief	179,885.10	171,000.00	8,885.10	105.2%
2440 - ST - HOPTR	4,965.90	0.00	4,965.90	100.0%
2500 - ST - Grants/Other	-53,136.18	20,000.00	-73,136.18	-265.7%
2550 - FED - SAFER Grant	143,781.34	150,000.00	-6,218.66	95.9%
2589 - ST - Strike Team/Upstf	107,832.91	203,000.00	-95,167.09	53.1%
Total 20 - Intergovernmental Revenues	383,329.07	544,000.00	-160,670.93	70.5%
40 - Miscellaneous Revenues				
4020 - Tree Farm Revenue	129,514.97	80,000.00	49,514.97	161.9%
4021 - Sale - Real Property	6,000.00	15,000.00	-9,000.00	40.0%
4040 - Miscellaneous Revenue	62,918.47	4,000.00	58,918.47	1,573.0%
4050 - Training Revenue	16,150.00	0.00	16,150.00	100.0%
4100 - Workers' Comp Reimbursement	14,021.72			
4101 - Ins/Personal Damage Rebate	10,923.50	0.00	10,923.50	100.0%
4102 - Donations/Reimbursements	0.00	0.00	0.00	0.0%
4109 - Outdated/Cancelled Checks	0.00	0.00	0.00	0.0%
Total 40 - Miscellaneous Revenues	239,528.66	99,000.00	140,528.66	241.9%
Total Income	2,454,858.84	2,409,050.00	45,808.84	101.9%
Gross Profit	2,454,858.84	2,409,050.00	45,808.84	101.9%
Expense				
50 - Salaries/Employee Benefits				
5910 - Payroll Expenses	602,593.02	540,000.00	62,593.02	111.6%
5911 - Reimbursement- Calls/Drills	49,584.00	50,000.00	-416.00	99.2%
5912 - Pay-Strike Team	4,416.91	69,168.00	-64,751.09	6.4%
5913 - Reimbursement- Boards/Comms	2,950.00	3,000.00	-50.00	98.3%
5914 - Pay- Administrative Payroll	0.00	32,400.00	-32,400.00	0.0%
5915 - Pay-Stipend	5,275.49	120,450.00	-115,174.51	4.4%
5916 - Overtime	0.00	86,400.00	-86,400.00	0.0%
5917 - Reimbursement-Sleeper	24,465.00	29,200.00	-4,735.00	83.8%
5918 - Independent Contractor	0.00	3,000.00	-3,000.00	0.0%
5923 - Retirement- CalPERS	149,665.60	121,600.00	28,065.60	123.1%
5924 - Retirement- 457 Plan	2,500.00	8,000.00	-5,500.00	31.3%
5925 - FICA (Medicare/SS)	0.00	16,495.00	-16,495.00	0.0%
5930 - Health Insurance	54,957.84	69,295.00	-14,337.16	79.3%
5931 - Disability Insurance	2,088.00	2,088.00	0.00	100.0%
5940 - Workers Comp	105,667.00	67,210.00	38,457.00	157.2%
Total 50 - Salaries/Employee Benefits	1,004,162.86	1,218,306.00	-214,143.14	82.4%

Graton Fire Protection District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
60 · Supplies and Services				
6020 · Personal Protective Equipment	33,312.82	40,000.00	-6,687.18	83.3%
6040 · Communications	31,070.03	46,000.00	-14,929.97	67.5%
6080 · Household Expense	3,590.45	5,000.00	-1,409.55	71.8%
6100 · Liability Insurance	50,176.74	40,000.00	10,176.74	125.4%
6140 · Equipment Maintenance	20,222.59	20,000.00	222.59	101.1%
6155 · Vehicle Maintenance	34,938.00	55,000.00	-20,062.00	63.5%
6180 · Building Maintenance	28,316.72	34,000.00	-5,683.28	83.3%
6190 · Landscape Services	4,200.75	12,000.00	-7,799.25	35.0%
62400 · Depreciation Expense	193,660.00			
6261 · Medical Supplies	14,474.92	24,000.00	-9,525.08	60.3%
6280 · Memberships	3,235.00	3,000.00	235.00	107.8%
6400 · Office Expense	13,295.14	12,000.00	1,295.14	110.8%
6521 · County Services	0.00	0.00	0.00	0.0%
6526 · Dispatch Services	3,918.61	0.00	3,918.61	100.0%
6536 · Bank Fees	75.00	0.00	75.00	100.0%
6587 · LAFCO	1,660.00	1,660.00	0.00	100.0%
6610 · Legal Services	130,950.79	120,000.00	10,950.79	109.1%
6630 · Audit Services	11,275.00	11,000.00	275.00	102.5%
6800 · Public/Legal Notices	331.00	500.00	-169.00	66.2%
6820 · Rent/Lease Equipment	0.00	3,000.00	-3,000.00	0.0%
6880 · Small Tools/Instruments	14,943.59	40,000.00	-25,056.41	37.4%
6883 · Fire Equipment	0.00	0.00	0.00	0.0%
7000 · Tree Farm Expense	133,961.69	70,000.00	63,961.69	191.4%
7005 · Election Expense	0.00	15,000.00	-15,000.00	0.0%
7120 · In-Service Training	35,887.61	40,000.00	-4,112.39	89.7%
7150 · Recognition/Award	2,224.99	500.00	1,724.99	445.0%
7201 · Gas/Oil	18,286.82	20,000.00	-1,713.18	91.4%
7300 · Transportation/Travel	3,477.86	5,000.00	-1,522.14	69.6%
7303 · Private Car Expense	6,000.00	6,000.00	0.00	100.0%
7320 · Utilities	6,061.35	8,000.00	-1,938.65	75.8%
Total 60 · Supplies and Services	799,547.47	631,660.00	167,887.47	126.6%
66000 · Payroll Expenses	-49,071.13			
75 · Other Charges				
7910 · Long-Term Debt - Principal	0.00	141,000.00	-141,000.00	0.0%
7930 · Long-Term Debt - Interest	52,996.41	72,000.00	-19,003.59	73.6%
7935 · Apparatus Debt - Principal	0.00	100,000.00	-100,000.00	0.0%
Total 75 · Other Charges	52,996.41	313,000.00	-260,003.59	16.9%
999 · Undistributed	0.00			
Total Expense	1,807,635.61	2,162,966.00	-355,330.39	83.6%
Net Ordinary Income	647,223.23	246,084.00	401,139.23	263.0%
Other Income/Expense				
Other Expense				
85 · Capital Assets				
8560 · New Equipment	0.00	40,000.00	-40,000.00	0.0%
Total 85 · Capital Assets	0.00	40,000.00	-40,000.00	0.0%
Total Other Expense	0.00	40,000.00	-40,000.00	0.0%
Net Other Income	0.00	-40,000.00	40,000.00	0.0%
Net Income	647,223.23	206,084.00	441,139.23	314.1%