

Those persons wishing to speak on any item, whether or not it is included on the agenda, are requested to fill out and submit to the Clerk of the Board a "Request to Speak" form. Thank you.

It is the intention of the Chino Valley Independent Fire District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Chino Valley Independent Fire District will attempt to accommodate you in every reasonable manner. Please contact the Administration Office (909) 902-5260 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at the District's Administrative Headquarters, 14011 City Center Drive, Chino Hills, CA 91709.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT**  
***Special Meeting - Standing Committee Meeting***  
***Finance Committee***

Administrative Headquarters  
14011 City Center Drive  
Chino Hills, CA 91709

Monday, March 25, 2024

8:00 a.m. - Open Session

**AGENDA**

ROLL CALL

FLAG SALUTE

INVOCATION

Chaplain Adam Houde

PUBLIC COMMUNICATIONS

This is the time and place for the general public to address the Committee about subjects that do not appear elsewhere on the agenda. The public may address items on the agenda at the time addressed by the Committee.

Due to Board policy and Brown Act requirements, action may not be taken on any issue on the agenda. When you address the Committee, please state your name and address (optional) prior to making your remarks. Please limit your comments to 3 minutes.

MINUTES

1. Minutes - February 26, 2024 - Meeting

OLD BUSINESS - None

## NEW BUSINESS

2. RESOLUTION 2024-04 ALLOCATING SURPLUS FUNDS TO REDUCE PENSION LIABILITIES THROUGH BUDGET AMENDMENT NUMBER 2 FOR FISCAL YEAR 2023-24

Purpose is to review and discuss Resolution No. 2024-04 for the proposed allocation of FY23 budget surplus funds toward reduction of pension liabilities as Budget Adjustment Number 2.

3. RESOLUTION NO. 2024-05 APPROVING MID-YEAR BUDGET ADJUSTMENTS AS BUDGET AMENDMENT NUMBER 3 FOR FISCAL YEAR 2023-24

Purpose is to review and discuss Resolution No. 2024-05, approving mid-year budget adjustments as Budget Amendment Number 3 for FY24

## ADJOURNMENT

I, Angela Robles, Clerk of the Board, on behalf of the Board of Directors, do hereby certify that a copy of this agenda has been posted by 6:00 p.m., on Friday, March 22, 2024.

*Angela Robles*

Angela Robles, Clerk of the Board

**CHINO VALLEY INDEPENDENT FIRE DISTRICT**

**NO STAFF REPORT**

Minutes - February 26, 2024 - Meeting

**ATTACHMENTS:**

Minutes - February 26, 2024 - Meeting

**CHINO VALLEY INDEPENDENT FIRE DISTRICT**  
*Special Meeting - Standing Committee Meeting*  
*Finance Committee*

Administrative Headquarters  
14011 City Center Drive  
Chino Hills, CA 91709

Monday, February 26, 2024  
8:00 a.m. Committee Meeting

**MINUTES**

CALLED TO ORDER

President Luth called to order the meeting at 8:00 a.m. He explained the process for members of the public to participate in the meeting and provide public comment.

ROLL CALL

President Harvey Luth  
Vice President Sarah Ramos-Evinger  
Fire Chief Dave Williams  
Finance Director Mark Shaker  
Clerk of the Board Angela Robles  
Accountant Dawn Burns

FLAG SALUTE

Board President Luth led the flag salute.

INVOCATION

Joey Padilla, Fire District Chaplain led the invocation.

CHANGES TO THE AGENDA

Clerk of the Board Robles stated there were no changes to the agenda.

PUBLIC COMMUNICATIONS

None.

MINUTES

1. Minutes – November 29, 2023 Meeting

The Committee agreed to file the minutes, as presented.

OLD BUSINESS

None.

NEW BUSINESS

2. PURCHASE OF FIREFIGHTER'S PROTECTIVE CLOTHING SYSTEMS

The purpose is for the Finance Committee to review the proposed purchase of firefighter protective clothing systems.

Report by Deputy Chief Jeremy Ault

Deputy Chief Ault stated the National Fire Protection Association (NFPA) 1851 standards recommends for the firefighter protective clothing systems, known as turnouts, to be replaced every ten years.

Deputy Chief Ault reported there is an estimated 44 Firefighter Paramedics who need turnout replacements, as well as 8 incoming Firefighter Paramedics that would need turnouts provided to them.

Deputy Chief Ault reviewed the cost estimates from MES and confirmed that sufficient funds are included in the approved Fiscal Year 2023/2024 District Budget for this purchase.

There was no request from the public to speak on this item.

The Finance Committee agreed to place this item on the Consent Calendar for consideration of approval by the Board of Directors at the next regular meeting.

ADJOURNMENT

The meeting was adjourned at 8:11 a.m.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: MARCH 25, 2024**

**TO: FINANCE COMMITTEE**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: RESOLUTION 2024-04 ALLOCATING SURPLUS FUNDS TO REDUCE  
PENSION LIABILITIES THROUGH BUDGET AMENDMENT NUMBER 2  
FOR FISCAL YEAR 2023-24**

**PURPOSE:**

Purpose is to review and discuss Resolution No. 2024-04 for the proposed allocation of FY23 budget surplus funds toward reduction of pension liabilities as Budget Adjustment Number 2.

**DISCUSSION:**

In FY17, the District adopted The Chino Valley Fire District 115 Retirement Trust, an irrevocable Internal Revenue Service Code Section 115 trust for accelerated pension funding. In conjunction with the adoption of the retirement trust, a funding policy was approved which specified that up to one-third (1/3<sup>rd</sup>) of annual excess revenues, or budget surplus, shall be allocated toward the accelerated reduction of pension liabilities.

The retirement funding policy specifies that fiscal year excess revenues earmarked for accelerated pension funding may be contributed to the District's retirement trust, directly to the California Public Employees Retirement System (CalPERS) on behalf of the District's employees, or in combination to these two funding vehicles.

The District's annual audit was completed and the related Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023, was accepted and approved by the Board in December. The District's FY22 ACFR reported annual excess revenues in the General Fund (budget surplus) of \$4,811,320. Of this amount, \$612,896 is attributable to a one-time prior period adjustment to change the accounting treatment of future estimated workers comp expenses. Adjusted for this one-time adjustment, unrestricted excess revenues for FY23 amounted to \$4,198,424.

In accordance with the surplus policy, the one-third (1/3<sup>rd</sup>) calculation would generate \$1,399,474 in

additional pension funding this fiscal year. If approved, Staff would recommend continuing the prior year practice of directing the full amount to The Chino Valley Fire District 115 Retirement Trust. The attached Resolution No. 2024-04 would authorize the funding of this amount from Unassigned Fund Balance as Budget Amendment Number 2.

**RECOMMENDATION:**

It is recommended that the Finance Committee review and discuss Resolution No. 2024-04 for the proposed allocation of FY23 budget surplus funds toward reduction of pension liabilities as Budget Adjustment Number 2, and provide direction to staff.

**ATTACHMENTS:**

Resolution 2024-04 Surplus Allocation to Reduce Pension Liabilities

**RESOLUTION NO. 2024-04**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY  
INDEPENDENT FIRE DISTRICT APPROVING AN ALLOCATION OF \$1,399,474 FROM  
UNASSIGNED GENERAL FUND BALANCE TOWARD THE REDUCTION OF PENSION  
LIABILITIES FROM THE FISCAL YEAR 2023-24 AMENDED BUDGET AS BUDGET  
AMENDMENT NO. 2**

**WHEREAS**, the Chino Valley Independent Fire District has closed its books, completed its annual independent audit, and prepared its Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023; and

**WHEREAS**, the District has determined that its unrestricted net General fund revenues for the fiscal year ended June 30, 2023 amounted to \$4,198,424 after adjusting for one-time revenues and, in accordance with its surplus policy, the District shall contribute approximately one-third (1/3<sup>rd</sup>) of this amount toward pension obligations; and

**WHEREAS**, it was not possible to determine these amounts during the budget development process in order to provide for a corresponding budget encumbrance in the Fiscal Year 2023-24 Original Budget; and

**WHEREAS**, the District has determined that there are sufficient monies available from Unassigned Fund Balance to provide for this budget amendment; and

**NOW, THEREFORE, BE IT RESOLVED:** by the Board of Directors of the Chino Valley Independent Fire District as follows:

**SECTION 1.** Budget Amendment No. 2 in the amount of \$1,399,474 is hereby adopted in the Amended Budget for Fiscal Year 2023-24 for reduction of pension liabilities.

**SECTION 2.** Said funds shall be appropriated from Unassigned Fund Balance.

**SECTION 3.** Said funds shall be allocated as follows:

\$1,399,474 shall be deposited to the restricted Chino Valley Fire District 115 Retirement Trust.

**REVIEWED, APPROVED AND ADOPTED** at a Regular Board Meeting held on the 10th day of April 2024, by the following vote, to wit:

**AYES: BOARD MEMBERS:**  
**NOES: BOARD MEMBERS:**  
**ABSENT: BOARD MEMBERS:**  
**ABSTAIN: BOARD MEMBERS:**

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HARVEY LUTH, PRESIDENT

**ATTEST:**

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ANGELA ROBLES, CLERK OF THE BOARD

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: MARCH 25, 2024**

**TO: FINANCE COMMITTEE**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: RESOLUTION NO. 2024-05 APPROVING MID-YEAR BUDGET  
ADJUSTMENTS AS BUDGET AMENDMENT NUMBER 3 FOR FISCAL  
YEAR 2023-24**

**PURPOSE:**

Purpose is to review and discuss Resolution No. 2024-05, approving mid-year budget adjustments as Budget Amendment Number 3 for FY24

**DISCUSSION:**

Budget development for the 2024-25 Original Budget is well under way. In the meantime, April 1 marks the beginning of the 4<sup>th</sup> quarter of the current fiscal year and this presents an opportunity to adjust the budget to reflect actual projected financial results for the remainder of the fiscal year.

The attached draft Resolution No. 2024-05 authorizes Budget Amendment Number 3, with a net favorable budget adjustment for FY24 of \$902 thousand, based on additional revenues of roughly \$2.9 million, compared to additional net expenditures of about \$2.03 million. The associated details are included in the attached Table One.

The most significant proposed budget adjustments are as a result of higher than budgeted mutual aid revenue recoveries and coverage costs associated with out-of-area reimbursable incident responses as well as an increase to our Workers Comp insurance expenditures which fluctuates based on workers comp activity. Other notable adjustments include a positive adjustment to interest revenues of \$538 thousand due to favorable market conditions and increased investment activity as well as additional revenues due to reimbursements from CONFIRE JPA for CVFPD Staff assignments (\$358 thousand year to date).

Also attached is the updated summary FY24 Amended Budget information, incorporating the impact of the proposed mid-year budget adjustments, as well as previously approved budget amendments.

**RECOMMENDATION:**

It is recommended that the Finance Committee review and discuss the proposed Resolution No. 2024-05 approving Budget Amendment Number 3 for FY24, and provide direction to staff.

**ATTACHMENTS:**

Resolution 2024-25  
Table One  
23-24 Budget Summaries

**RESOLUTION NO. 2024-05**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY  
INDEPENDENT FIRE DISTRICT ADJUSTING THE FISCAL YEAR 2023-24  
AMENDED BUDGET AS BUDGET AMENDMENT NO. 3**

**WHEREAS**, the Chino Valley Independent Fire District monitors, analyzes and evaluates the annual budget throughout the fiscal year; and

**WHEREAS**, it is desirable to ensure that the budget is adjusted as necessary to reflect, in all material respects, the projected actual financial results for the fiscal year based upon the best available information; and

**WHEREAS**, staff has conducted a thorough analysis and has incorporated the fiscal impacts of known and anticipated material budget variances for the balance of Fiscal Year 2023-24 into this budget amendment; and

**NOW, THEREFORE, BE IT RESOLVED:** by the Board of Directors of the Chino Valley Independent Fire District as follows:

**SECTION 1.** Budget Amendment No. 3 to the FY24 Amended Budget shall be in the net favorable amount of \$902,387, comprised of revenue adjustments totaling \$2,936,385, and expenditure adjustments aggregating to \$2,033,998.

**SECTION 2.** A schedule of said budget adjustments is hereby attached to this resolution.

**REVIEWED, APPROVED AND ADOPTED** at a Regular Board Meeting held on the 10th day of April 2024, by the following vote, to wit:

<b>AYES:</b>	<b>BOARD</b>	<b>MEMBERS:</b>
<b>NOES:</b>	<b>BOARD</b>	<b>MEMBERS:</b>
<b>ABSENT:</b>	<b>BOARD</b>	<b>MEMBERS:</b>
<b>ABSTAIN:</b>	<b>BOARD</b>	<b>MEMBERS:</b>

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HARVEY LUTH, PRESIDENT

**ATTEST:**

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ANGELA ROBLES, CLERK OF THE BOARD

<u>ACCOUNT NUMBER &amp; NAME</u>	<u>ADJUSTMENT DESCRIPTION</u>	<u>AMOUNT</u>
<b>REVENUES</b>		
4015 Residual property tax	Routine adjustment	370,096.00
4110 Current services	Routine adjustments to Chino contract	205,268.00
4200 Permit and inspection fees	Decrease in permitting activity	(163,164.00)
4205 Weed abatement	Increase in weed abatement services	31,418.00
4215 Other revenue	Insurance reimbursements and misc revenues	152,477.00
4220 Mutual aid recoveries	Increase in out-of-area fire activity, Confire personnel contracts	1,391,532.00
4225 Grants	AFG grant funds received- Source capture exhaust sys	271,483.00
4230 Sale of fixed assets	Insurance proceeds - CHO114 Carter fire	139,156.00
4245 Interest earned	Trending favorably due to market conditions	538,119.00
	<b>TOTAL REVENUES</b>	<b>\$ 2,936,385.00</b>
<b>EXPENDITURES</b>		
6035 Coverge - training & support	Increase in projected training programs	136,529.00
6036 Coverage - emergency response & leave	Increase in out-of-area fire activity	1,207,709.00
6037 Coverage - workers compensation	Increase in workers compensation related injuries	94,691.00
6220 Health & dental insurance	Vacancies and unused benefits	(267,316.00)
6090 Annual leave buyback	Trending higher than anticipated	170,270.00
6235 Workers compensation expense	Increase in WC activity	547,052.00
7025 Clothing	Savings recognized in turnout purchase	(25,000.00)
7180 Utilities	Trending higher than anticipated	36,765.00
7450 Other services	Property tax audit contingency fees	54,240.00
7550 Vehicle maintenance	Trending higher than anticipated	62,047.00
7540 Medical supplies	Trending lower than anticipated	(57,536.00)
8840 Capital - equipment	Mobile lifts damaged in Carter fire	74,547.00
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,033,998.00</b>
<b>NET BUDGET ADJUSTMENT</b>		<b>\$ 902,387.00</b>

## CHINO VALLEY FIRE DISTRICT

### Budget Summary - Multi-Year Comparison

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Original Budget	2024 Amended Budget
<b>Fund: 100 / 500 General Fund</b>					
<b>Revenue</b>					
4000 - Property tax revenue	\$ 35,001,556	\$ 37,073,112	\$ 39,738,874	\$ 40,101,420	\$ 40,471,515
4100 - Contract revenue	11,042,545	11,255,485	12,021,811	12,604,408	12,809,676
4200 - Other revenue	5,237,353	13,955,785	4,239,642	2,567,164	4,928,187
<b>Revenue Totals</b>	<b>\$ 51,281,454</b>	<b>\$ 62,284,382</b>	<b>\$ 56,000,327</b>	<b>\$ 55,272,992</b>	<b>\$ 58,209,378</b>
<b>Expenditures</b>					
6000 - Salaries and benefits	\$ 40,180,442	\$ 44,558,818	\$ 43,944,528	\$ 46,461,904	\$ 48,350,839
7000 - Services and supplies	5,399,428	6,248,248	5,759,689	7,893,175	8,110,335
8000 - Capital outlay	3,818,977	1,093,859	1,484,792	677,000	751,547
<b>Expenditure Totals</b>	<b>\$ 49,398,847</b>	<b>\$ 51,900,924</b>	<b>\$ 51,189,009</b>	<b>\$ 55,032,079</b>	<b>\$ 57,212,721</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,882,607</b>	<b>\$ 10,383,458</b>	<b>\$ 4,811,318</b>	<b>\$ 240,913</b>	<b>\$ 996,657</b>
<b>Transfers In - Capital Replacement</b>	<b>\$ 2,010,749</b>	<b>\$ -</b>	<b>\$ 63,722</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Operating Revenue</b>	<b>\$ 3,893,356</b>	<b>\$ 12,394,207</b>	<b>\$ 4,875,040</b>	<b>\$ 240,913</b>	<b>\$ 996,657</b>

**Note: Excludes restricted 115 Trust activities**

# CHINO VALLEY FIRE DISTRICT

## Revenue History

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Original Budget	2024 Amended Budget
<b>Fund: 100 / 500 - General Fund</b>					
<b>Revenues</b>					
4000 - Property tax revenue					
4010 Property tax - current secured	\$ 31,039,216	\$ 32,838,057	\$ 34,953,382	\$ 36,079,723	\$ 36,449,818
4020 Property tax - current unsecured	1,403,249	1,449,427	1,538,605	1,407,812	1,407,812
4030 Property tax - current utility	681,037	696,227	793,365	697,018	697,018
4040 Property tax - prior and penalty	964,168	966,240	1,063,016	905,202	905,202
4050 Property tax - home owner's exemption	244,526	241,027	226,041	328,658	328,658
4080 Property tax - supplemental	598,330	854,257	1,151,186	638,007	638,007
4090 Property tax - weed abatement	71,030	27,877	13,279	45,000	45,000
<b>Account Classification Total: 4000 - Property tax revenue</b>	<b>\$ 35,001,556</b>	<b>\$ 37,073,112</b>	<b>\$ 39,738,874</b>	<b>\$ 40,101,420</b>	<b>\$ 40,471,515</b>
4100 - Contract revenue					
4110 Current services	\$ 11,042,545	\$ 11,255,485	\$ 12,021,811	\$ 12,604,408	\$ 12,809,676
<b>Account Classification Total: 4100 - Contract revenue</b>	<b>\$ 11,042,545</b>	<b>\$ 11,255,485</b>	<b>\$ 12,021,811</b>	<b>\$ 12,604,408</b>	<b>\$ 12,809,676</b>
4200 - Other revenue					
4200 Permit and inspection fees	\$ 1,356,952	\$ 1,714,517	\$ 1,572,046	\$ 1,663,164	\$ 1,500,000
4202 Weed abatement	10,643	12,280	52,065	30,000	61,418
4210 Other sales	1,456	2,863	2,084	3,000	3,000
4215 Other revenue	90,650	91,930	372,730	90,000	242,478
4220 Mutual aid recoveries	3,665,909	5,141,522	1,766,245	500,000	1,891,532
4225 Grants	-	3,411,510	-	30,000	301,483
4230 Sale of fixed assets	27,450	-	9,525	-	139,156
4235 Donations	1,021	300	-	1,000	1,000
4240 Capital acquisitions	-	4,000,000	-	-	-
4245 Interest revenue	83,272	(419,137)	464,947	250,000	788,120
<b>Account Classification Total: 4200 - Other revenue</b>	<b>\$ 5,237,353</b>	<b>\$ 13,955,785</b>	<b>\$ 4,239,642</b>	<b>\$ 2,567,164</b>	<b>\$ 4,928,187</b>
<b>Revenues Total</b>	<b>\$ 51,281,454</b>	<b>\$ 62,284,382</b>	<b>\$ 56,000,327</b>	<b>\$ 55,272,992</b>	<b>\$ 58,209,378</b>

Note: Excludes restricted 115 Trust activities

# CHINO VALLEY FIRE DISTRICT

## Expenditure History

		2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Original Budget	2024 Amended Budget
<b>Fund: 100 / 500 - General Fund</b>						
<u>Expenditures</u>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 17,259,108	\$ 18,786,859	\$ 19,614,539	\$ 21,547,244	\$ 21,547,244
6015	Salaries - part time	92,218	94,194	112,085	80,849	80,849
6030	Uniform allowance	46,643	46,714	50,064	48,850	48,850
6035	Coverage - training and support	938,410	2,914,730	1,516,878	1,111,207	1,247,736
6036	Coverage - emergency response and	6,331,289	5,308,946	5,193,479	4,975,477	6,183,186
6037	Coverage - worker's compensation	944,040	1,170,352	945,946	1,000,000	1,094,691
6040	Call back or standby	8,978	11,067	10,788	11,315	11,315
6045	Separation payments	215,698	342,811	175,423	278,000	278,000
6050	Special compensation	681,432	700,958	781,175	894,620	894,620
6090	Annual leave buyback	619,912	690,642	660,080	650,000	820,270
6125	PERS retirement	7,346,084	8,566,091	8,420,308	9,040,849	9,040,849
6130	Survivor's benefits	11,783	11,045	7,622	11,640	11,640
6210	Long term disability	19,500	19,668	17,350	33,940	33,940
6215	Unemployment insurance	16,066	15,975	17,624	17,024	17,024
6220	Health and dental insurance	3,087,629	3,087,776	3,274,808	3,607,282	3,339,966
6225	Social security medicare	387,720	430,310	416,504	355,398	355,398
6230	State disability insurance	34,439	35,085	34,034	32,596	32,596
6235	Worker's compensation expense	1,283,294	1,301,214	1,565,884	1,350,000	1,897,052
6240	Life insurance	78,208	83,780	83,227	89,427	89,427
6318	Deferred comp benefit	729,190	825,607	950,855	1,102,283	1,102,283
6340	Technology allowance	-	59,847	67,836	71,403	71,403
6350	Tuition reimbursement	48,801	55,147	28,018	152,500	152,500
<b>Account Classification Total: 6000 - Salaries and benefits</b>		<b>\$ 40,180,442</b>	<b>\$ 44,558,818</b>	<b>\$ 43,944,528</b>	<b>\$ 46,461,904</b>	<b>\$ 48,350,839</b>
7000 - Services and supplies						
7025	Clothing	\$ 176,010	\$ 371,920	\$ 160,355	\$ 540,900	\$ 515,900
7035	Telephone	258,103	263,328	255,866	256,800	256,800
7042	Cellular phones	112,255	66,408	67,820	71,100	71,100
7043	Electronic equipment maintenance	389,018	394,298	445,155	595,373	595,373
7070	Food	5,430	9,107	3,864	13,750	13,750
7075	Memberships	19,229	18,706	21,975	46,090	46,090
7080	Publications	5,369	7,946	7,520	16,990	16,990
7085	Legal postings	6,902	12,789	5,579	12,400	12,400
7120	Small tools and equipment	184,598	180,337	232,292	285,212	307,582
7125	Inventory equipment	93,459	64,680	147,796	89,000	89,000
7130	Non-inventory equipment	328,849	139,103	151,786	179,409	303,683
7135	Special department expenses	28,345	34,958	53,762	80,955	80,955
7140	Training	77,301	168,149	298,964	423,924	423,924
7180	Utilities	269,284	296,063	327,345	333,000	369,765
7250	General liability insurance	345,029	427,410	503,869	604,101	604,101
7305	Office supplies	38,858	40,536	45,935	54,800	54,800
7310	Postage	13,798	14,461	23,018	15,000	15,000
7323	Printing	11,296	12,292	8,213	16,200	16,200
7405	Services - auditing	18,905	18,905	20,500	26,000	26,000
7415	County services	298,024	202,432	305,903	230,000	230,000
7440	Services - legal	249,135	256,958	110,650	300,000	300,000
7445	Services - dispatch	572,740	632,826	710,660	823,796	823,796
7450	Services - other	668,866	1,082,317	1,022,397	1,593,126	1,647,366
7500	Prior-period adjustments	-	-	(612,896)	-	-
7535	General household expense	24,422	28,378	36,282	34,200	34,200
7540	Medical supplies	152,514	187,998	186,627	252,571	195,035
7550	Vehicle maintenance	505,738	549,714	345,427	238,400	300,447
7555	Equipment maintenance	58,330	65,201	60,126	141,803	141,803
7560	Fuel	166,760	254,011	245,771	250,000	250,000
7570	Structure maintenance	319,968	445,037	567,155	368,275	368,275
7597	Structure rent/lease	893	1,980	(25)	-	-
<b>Account Classification Total: 7000 - Services and supplies</b>		<b>\$ 5,399,428</b>	<b>\$ 6,248,248</b>	<b>\$ 5,759,689</b>	<b>\$ 7,893,175</b>	<b>\$ 8,110,335</b>

# CHINO VALLEY FIRE DISTRICT

## *Expenditure History*

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Original Budget	2024 Amended Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	620,342	132,916	848,507	429,000	429,000
8840 Capital - equipment	88,175	239,969	311,431	48,000	122,547
8850 Capital - vehicles	3,110,460	720,974	324,854	200,000	200,000
8970 Capital - lease purchase equipment			-	-	-
<b>Account Classification Total: 8000 - Capital outlay</b>	<b>\$ 3,818,977</b>	<b>\$ 1,093,859</b>	<b>\$ 1,484,792</b>	<b>\$ 677,000</b>	<b>\$ 751,547</b>
<b>Expenditures Total</b>	<b>\$ 49,398,847</b>	<b>\$ 51,900,924</b>	<b>\$ 51,189,009</b>	<b>\$ 55,032,079</b>	<b>\$ 57,212,721</b>

**Note: Excludes restricted 115 Trust activities**