

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
Board of Directors Special Board Meeting / Workshop

Fire District Training Center
5092 Schaefer Ave
Chino, CA 91710

4:00 p.m. - Open Session

Thursday, May 25, 2023

AGENDA

ROLL CALL

OPEN SESSION

FLAG SALUTE

INVOCATION

Chaplain Marco Miranda

PUBLIC COMMUNICATIONS

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

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

OLD BUSINESS - None

NEW BUSINESS

1. 2023-24 ORIGINAL BUDGET WORKSHOP

Purpose is to conduct a 2023-24 Original Budget workshop to provide for budget input

and direction to staff.

Report By: Finance Director Mark Shaker

RECOMMENDATION: It is recommended that the Board of Directors receive this budget input and provide direction to staff regarding the FY24 draft Original Budget.

BOARD COMMENTS

ADJOURNMENT

The meeting will be adjourned to a Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District to be held on Wednesday, June 14, 2023 at 6:00 p.m. at the Fire District Headquarters located at 14011 City Center Drive, Chino Hills, CA 91709.

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 Friday, May 19, 2023 at 6:00 p.m. at the following locations.

Fire District Training Center
5092 Schaefer Ave.
Chino, CA 91710

Fire District Headquarters
14011 City Center Drive
Chino Hills, CA 91709



Angela Robles, Clerk of the Board

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: MAY 25, 2023

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: 2023-24 ORIGINAL BUDGET WORKSHOP

PURPOSE:

Purpose is to conduct a 2023-24 Original Budget workshop to provide for budget input and direction to staff.

DISCUSSION:

See attached.

RECOMMENDATION:

It is recommended that the Board of Directors receive this budget input and provide direction to staff regarding the FY24 draft Original Budget.

ATTACHMENTS:

23-24 Budget Workshop Discussion Attachment
Draft FY23-24 Original Budget

Chino Valley Fire District
 Staff Report Attachment– May 25, 2023
 2023-24 Original Budget Workshop

DISCUSSION

The draft FY24 Original Budget document represents the culmination of a collaborative budget development process which officially kicked-off last December. A number of study and review sessions were held in support of the compilation of the budget, including this Budget Workshop.

Seeking Excellence, Remaining Transparent & Valuing the Public Trust

As documented in the FY24 budget, the District once again received recognition from the Government Finance Officers Association for both its award-winning annual budget and comprehensive annual financial report. Additionally, the District is accredited as a Platinum District of Distinction (DoD) by the Special District Leadership Foundation (SDLF). The Platinum DoD award is SDLF’s highest level of recognition for a district.

These prestigious awards evidence the District’s ongoing commitment to public trust and transparency, and reinforce our dedication to the District’s core values of faithfulness, integrity and excellence.

Budget Summary

Highlights of the FY23 budget include a balanced budget, with a operating surplus of \$240,913. Total revenues and expenditures are budgeted at nearly \$55.3 million and \$55.03 million respectively. Unrestricted ending Fund balance is projected to be about \$33.8 million at June 30, 2024.

CHINO VALLEY FIRE DISTRICT					
<i>Budget Summary - Multi-Year Comparison</i>					
	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 32,907,802	\$ 35,001,556	\$ 37,073,112	\$ 40,031,642	\$ 40,101,420
4100 - Contract revenue	10,236,270	11,042,545	11,255,485	12,021,811	12,604,408
4200 - Other revenue	2,277,003	5,237,353	13,955,785	4,338,080	2,567,164
Revenue Totals	\$ 45,421,075	\$ 51,281,454	\$ 62,284,382	\$ 56,391,533	\$ 55,272,992
Expenditures					
6000 - Salaries and benefits	\$ 36,806,449	\$ 40,180,442	\$ 44,558,818	\$ 45,648,075	\$ 46,461,904
7000 - Services and supplies	5,583,169	5,399,428	6,248,248	8,230,210	7,893,175
8000 - Capital outlay	1,040,230	3,818,977	1,093,859	1,160,468	677,000
Expenditure Totals	\$ 43,429,848	\$ 49,398,847	\$ 51,900,924	\$ 55,038,753	\$ 55,032,079
Net Change in Fund Balance	\$ 1,991,227	\$ 1,882,607	\$ 10,383,458	\$ 1,352,780	\$ 240,913
Transfers In - Capital Replacement	\$ 89,000	\$ 2,010,749	\$ 2,010,749	\$ 63,722	\$ -
Net Operating Revenue	\$ 2,080,227	\$ 3,893,356	\$ 12,394,207	\$ 1,416,502	\$ 240,913
Note: Excludes restricted 115 Trust activities					

Property tax-related revenues are forecast at a year-over-year growth rate of about 4.5% over estimated actuals of FY23, while total expenditures are anticipated to remain relatively flat over FY23 amounts.

Draft FY24 Original Budget Document

The draft FY24 Original budget document is attached to this staff report and contains a wealth of general information regarding the District, as well as detailed information regarding next year's proposed budget. The draft budget is scheduled to be formally approved at a public hearing on June 14th at a Regular meeting of the District's Board of Directors.

The appropriate public notices regarding this workshop and the public budget hearing in June have been provided in the local newspaper, at the District's administrative offices and on the District's website.



Chino Valley Fire District



2023-24 Original Budget Chino Hills, California





*Proudly
Serving the Cities of
Chino, Chino Hills
and portions of the
County of San Bernardino*



CHINO VALLEY FIRE DISTRICT

2023-24 Original Budget

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CHINO VALLEY FIRE DISTRICT

2023-24 Original Budget

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Chino Valley Fire District

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Chinovalleyfire.org

Board of Directors

John DeMonaco
President
Harvey Luth
Vice President
Mike Kreeger
Sarah Ramos-Evinger
Tom Haughey

Fire Chief
Dave Williams

June 14, 2023

The Chino Valley Fire District's mission is to provide exceptional service and to safeguard the community, and our *Mission, Vision and Values Policy Statement (MVV)* articulates the five cornerstones of the District's vision as well as our core values of faithfulness, integrity, respect and excellence. I am pleased to report that our CVFD personnel remain steadfastly focused on the District's mission and our core values.

This balanced budget will allow the District to further its vision to seek excellence in everything we do, remain transparent, appreciate our members, value the public trust above all else, and endeavor to learn and grow. I am pleased to present this 2023-24 Original budget, also referred to as the FY24 budget, to our Board of Directors, stakeholders, staff and the public. The FY24 budget represents a realistic yet conservatively based financial plan for the new fiscal year, ensuring that the District will continue to maintain exceptional, cost effective fire protection and emergency services as we safeguard the public.



These past few years has continued to yield remarkable challenges locally and beyond. We offer our condolences to the loved ones of those in our community who lost their lives amidst the COVID-19 pandemic. We recognize that this public health crisis has yielded significant personal and economic hardship for many of our residents. While the sting of the pandemic appears to be behind us, we are still facing some of the consequences in supply chain

issues as well as rapid inflationary pressures.

Resilience has and will continue to be an important factor in the recovery process, and despite of this continuing challenge, I am pleased to report that the state of the District is good.

New construction in the District and a strong local housing market continue to provide for growth in revenue. With this growth, the District will likely continue to experience challenges associated with greater demand for service in FY24, including increasing emergency call volumes and community risk reduction activities. Total calls for emergency service were 13,811 in 2022, an increase of about 4.1% over the prior year. In the last ten years, call volume has increased nearly 46% in aggregate.

Given the long-term growth patterns in call volume and continuing area real estate development, it is likely that the trend toward increasing emergency service demand will continue for

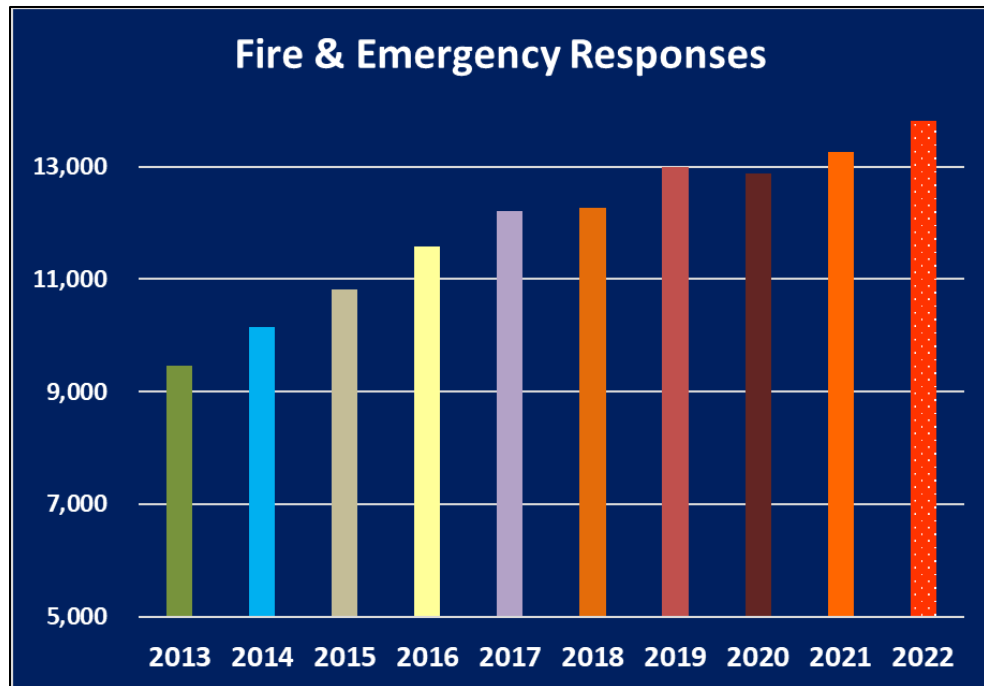


Chart 1

the next several years. The District and the City of Chino Hills have entered into an agreement to construct a new fire station in Chino Hills. The new fire station will help to maintain our service delivery as call volumes have increased and are projected to continue to increase.

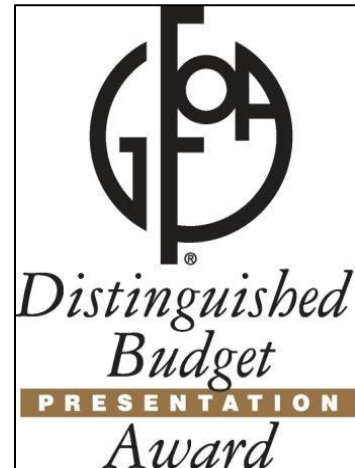


Seeking Excellence, Remaining Transparent & Valuing the Public Trust – The District participates in the Government Finance Officers Association (GFOA) financial reporting and budget presentation award programs. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles, to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure, and then to recognize individual governments that succeed in achieving that goal.

The GFOA established the Distinguished Budget Presentation Awards Program to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established

by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting, and then to recognize individual governments that succeed in achieving that goal.

I am pleased to report that the District once again earned these prestigious national awards this past year. The awards are further detailed elsewhere in this budget document.



Additionally, the District is accredited as a Platinum District of Distinction (DoD) by the Special District Leadership Foundation (SDLF). The SDLF is a 501(c)(3) organization dedicated to providing recognition and certification opportunities to special district officials and employees to enhance service to the public. SDLF is dedicated to excellence in local government.

The Platinum DoD award is SDLF's highest level of recognition for a special district. This award incorporates completion of all SDLF programs, and demonstrates a comprehensive approach toward excellence in district administration and governance.

I'd like to extend my sincere appreciation to our Board and staff for their continuing commitment to



participating in these prestigious award programs, which require significant ongoing effort to meet the rigorous requirements for maintaining eligibility. These awards evidence the District's commitment to public trust and transparency, and reinforce our dedication to the District's core values of faithfulness, integrity and excellence.

FISCAL UNCERTAINTIES HEADING INTO FY24 BUDGET YEAR



Supply Chain Issues & Inflationary Conditions – Supply chain issues and current inflationary conditions are anticipated to generally result in delays in receiving some products, supplies and equipment, while associated prices are likely to continue to rise. The District has incorporated known and anticipated price increases into the FY24 budget, as well as the potential impacts of supply chain delays, both

Special Districts Leadership Foundation - District of Distinction Since 2008

from an operational and estimated timing of budgetary impact perspective.

Anticipated assembly line delays for fire apparatus, for example, requires thoughtful consideration and careful planning with regard to fleet management. For instance, the Board approved the purchase of an aerial ladder truck for the opening of Fire Station No. 68 in FY23, however, the build out time at time of order is estimated to be 810-840 days.



Station No. 68 Construction Project –
The District and the City of Chino Hills



have entered into a property transfer and development impact fee payment agreement associated with construction of Fire Station No. 68 in Chino Hills. Terms of the agreement call for the city to provide an unimproved four-acre parcel of land and \$8 million in funding to the District to construct and equip Station No. 68 near Soquel Canyon Parkway and Pipeline Avenue in Chino Hills. The project is being managed by the District, and any project costs above and beyond \$8 million will be the responsibility of the District.

The project is currently in the design phase and it is anticipated that the project will go out to bid in FY24 with a an estimated ground breaking in Q4 2023.

The construction portion of the project is anticipated to go to a competitive bid process during the first half of FY24, and the District will be in a better position to fully access the fiscal impacts of the total project upon award of the bid. In FY22, the District’s Board earmarked roughly \$1.1 for project contingency costs, above and beyond the \$8 million in contract funding. This is reflected in the Facility Acquisition and Maintenance Fund portion of committed fund balance, and is available should costs exceed the \$8 million from the City of Chino Hills. See *Changes in Fund Balance* report for committed fund balances.



Once construction is complete and the station is certified for occupancy, the District will own and operate the facility, also assuming ongoing responsibility for staffing, operating and maintaining the new fire station. The new station is projected to be operational around January, 2025. Provision for the ongoing Station No. 68 projected operating costs has been included in the *Long-Range Financial Plan* in this budget.

Ambulance Crisis – The District’s Board authorized the emergency purchase of up to four ambulances during FY22 as part of a public-private partnership with American Medical Response (AMR), San Bernardino County’s exclusive private ambulance provider. This agreement provided for critically needed ambulances, operated by District staff, necessary for emergency patient transport in District, due to AMR staffing shortages. This temporary arrangement expired October 2022. In the meantime, the District has committed to additional staffing in FY23, in part, due to the potential for continuing patient emergency transport by District personnel. See *New This Year* section below for additional information regarding personnel additions.

Healthy Emergency Contingency and Unassigned Fund Balances

I am pleased to report that although the District is facing these uncertainties headed into FY24, we are projecting a balance in the Emergency Contingency portion of Committed Fund balance of nearly \$9.3 million and \$11.2 million in the Unassigned portion of Fund balance at June 30, 2023. These funds are readily available to offset general economic uncertainty in FY24. See *Changes in Fund Balance* for additional information regarding the District’s projected Fund balances.

NEW THIS YEAR

Restoration of Training Budget

I’m pleased to report that we’re largely anticipating a continued return to normalcy with regard to mission-critical training.

Highlights include:

- 🔥 Cardiac care program
- 🔥 Hazardous materials
- 🔥 Urban search and rescue
- 🔥 Auto extrication
- 🔥 Wildland firefighting
- 🔥 Peer support group
- 🔥 Aerial ladder truck training
- 🔥 Shift investigator program
- 🔥 Response technology integration



Special Districts Leadership Foundation - District of Distinction Since 2008

Statewide Leadership – I would like to acknowledge our Board of Directors for leading by example in taking active roles in statewide professional organizations for local government. The Board recognizes the very tangible benefits to the District that participation in leadership at the state level holds for our elected officials.

Board members currently involved in statewide leadership are as follows:

- **Board President John DeMonaco**
 - *Committee Member, Legislative & Fiscal Committees – California Special Districts Association (CSDA)*

- **Board Member Sarah Ramos-Evinger**
 - *Committee Member, Professional Development & Membership Committees – CSDA*



EXTENSIVE BUDGET DEVELOPMENT PROCESS



This document represents the culmination of a collaborative budget development process which officially kicked-off last December and spanned some six months. An extensive number of study and review sessions were held in support of the compilation of the budget, including a Budget Workshop in late May. The Preliminary and Final budget cycles have been consolidated into a single Original budget cycle and publication. This consolidation of budget cycles provides for a more streamlined and efficient budget process. The FY24 *Budget Calendar* is included in this budget document for reference.

BUDGET OVERVIEW

No Changes Between Proposed and Adopted Budget

I am pleased to report that there are no changes between the District’s proposed and adopted FY24 Original Budget.

Highlights

Highlights of the FY24 budget include a balanced budget, with a operating surplus of \$240,913. Total revenues are budgeted at \$55.2 million and expenditures are budgeted at nearly \$55 million. Unrestricted ending Fund balance is projected to be about \$33.8 million at June 30, 2024.

Property tax in FY23 include one time payments expected to be received as a result of a property tax audit. Property tax-related revenues are forecast at a year-over-year growth rate of about 5%, after excluding these one time revenues in FY23, while total expenditures are anticipated to remain at relatively the same level from last year. See Table 1 below for a five-year summary budget comparison. Additional details regarding revenues and expenditures are summarized below.

CHINO VALLEY FIRE DISTRICT					
Budget Summary - Multi-Year Comparison					
	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 32,907,802	\$ 35,001,556	\$ 37,073,112	\$ 40,031,642	\$ 40,101,420
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Revenue Totals	\$ 45,421,075	\$ 51,281,454	\$ 62,284,382	\$ 56,391,533	\$ 55,272,992
Expenditures					
6000 - Salaries and benefits	\$ 36,806,449	\$ 40,180,442	\$ 44,558,818	\$ 45,648,075	\$ 46,461,904
7000 - Services and supplies	5,583,169	5,399,428	6,248,248	8,230,210	7,893,175
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Net Change in Fund Balance	\$ 1,991,227	\$ 1,882,607	\$ 10,383,458	\$ 1,352,780	\$ 240,913
Transfers In - Capital Replacement	\$ 89,000	\$ 2,010,749	\$ 2,010,749	\$ 63,722	\$ -
Net Operating Revenue	\$ 2,080,227	\$ 3,893,356	\$ 12,394,207	\$ 1,416,502	\$ 240,913

Table 1

REVENUE RECAP

Total revenues of nearly \$55.2 million in the FY22 budget represent a \$1.11 million reduction or 2% decrease over FY23 budgeted revenues. Contract revenues of about \$12.6 million, combined with property tax revenues of \$40.1 million, represent some 95% of District revenues in the FY24 budget. As further explained below, the primary reason for the anticipated decrease in year-over-

year revenues is the receipt of nonrecurring one-time property tax and “other” revenues received in FY23.

Over the last five years, total revenues have increased by an average of about 3.4% annually. The revenue mix by major category is depicted in Chart 2 below.

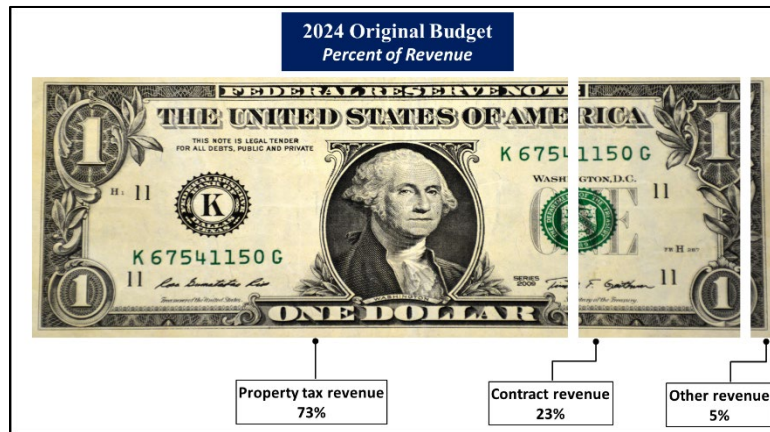


Chart 2

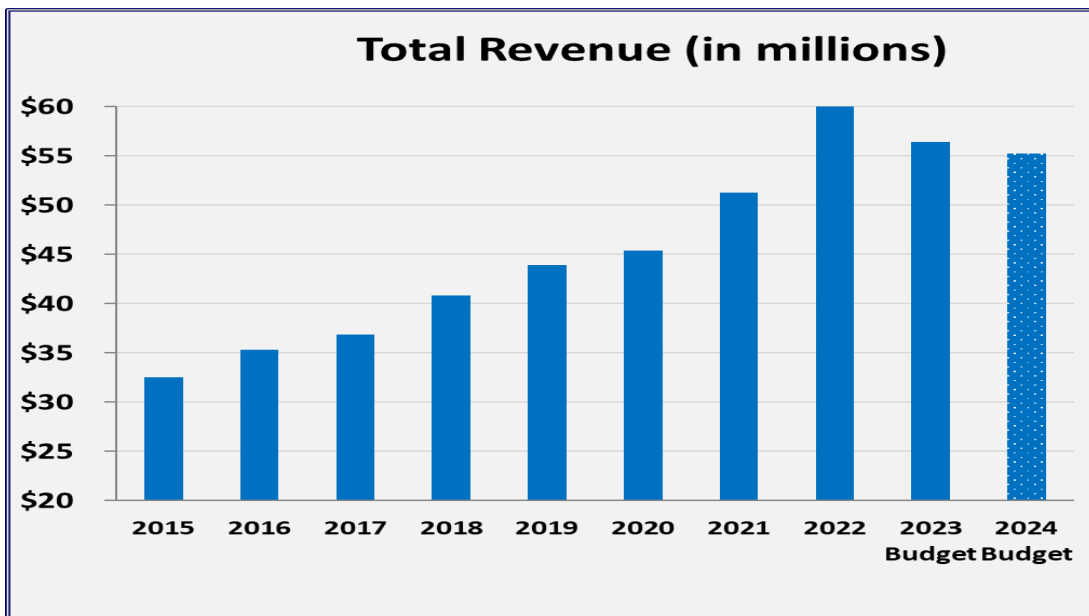


Chart 3

Property Tax-Related Revenues

The District receives direct property tax revenues for tax rate areas (TRA) within the cities of Chino and Chino Hills, as well as adjacent unincorporated areas of San Bernardino County located within the District’s service area. Primarily as a result of now former redevelopment areas in the City of Chino, direct property tax payments received by the District for Chino TRA average less than half of the average property tax share received by the District for non-Chino TRA elsewhere within our jurisdiction. An equity agreement between Chino and the District provides for annual contract revenue payments to the District, when combined with direct property tax payments received by the District for Chino TRA, equivalent to the average property tax share received by the District in non-Chino TRA. For non-Chino TRA, the District receives its full property tax share directly through the County of San Bernardino.

The analysis and projection of property tax-related revenues, both direct property tax revenue combined with the aforementioned equity agreement revenue, is critical to the District’s budget. These revenues have been forecast in close cooperation with the District’s property tax consultant, with achievable, yet conservative estimates for growth in revenues. A thorough review of the tax role has been completed, including projected assessed values and forecasts for additions to the tax role for new construction within the District. Revenues have also been validated in comparison to FY23 updated projections as well as longer-term historical trends, with an emphasis on revenue trends over the last five years. Property tax-related revenues have increased on average 5.4% over the last five years.

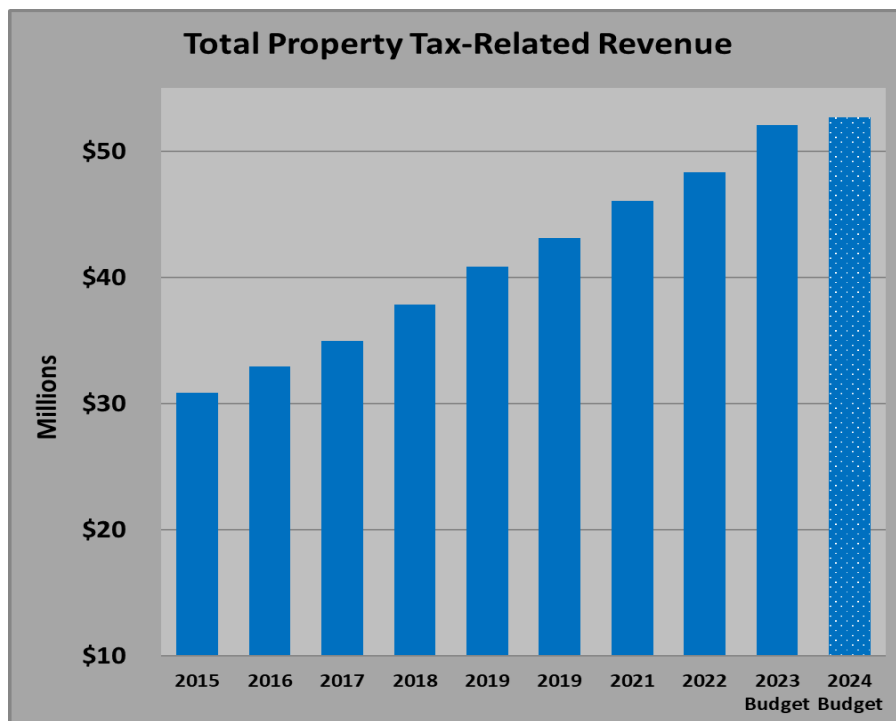


Chart 4

Special Districts Leadership Foundation - District of Distinction Since 2008

The District’s 4.5% conservatively forecasted growth rate in property tax-related revenues is attributable to annual valuation changes, projected additions of new development to the tax rolls, and other property tax adjustments for FY24.

Major components of property-tax related revenues are as follows:

PROPERTY-TAX RELATED REVENUES						
(in millions)	FY20	FY21	FY22	FY23 Budget	FY24 Budget	FY23 vs FY22 Change
Secured property taxes	\$ 29,533,154	\$ 31,039,216	\$ 32,838,057	\$ 36,398,197	\$ 36,079,723	\$ (318,474)
Current services	10,236,270	11,042,545	11,255,485	12,021,811	12,604,408	582,597
Unsecured property taxes	1,302,522	1,403,249	1,449,427	1,376,720	1,407,812	31,092
Property taxes - prior and penalty	785,199	964,168	966,240	800,000	905,202	105,202
All other property taxes	1,286,927	1,594,923	1,819,388	1,456,725	1,708,683	251,958
	\$ 43,144,072	\$ 46,044,101	\$ 48,328,597	\$ 52,053,453	\$ 52,705,828	\$ 652,375

Table 2

Other Revenues

Other revenues, which account for roughly 5% of the District’s budget, are projected to decrease about \$1.77 million in comparison to the FY23 budget, to \$2.56 million in FY24. This is related to an assumed significant reduction in mutual aid recoveries due to the unpredictable nature of incidents that require mutual aid, as well as one-time grant monies received in FY23 for the Assistance for Firefighters Grant, as further described below. Major components of other revenues are as follows:

Table 3

OTHER REVENUES						
(in millions)	FY20	FY21	FY22	FY23 Budget	FY24 Budget	FY23 vs FY22 Change
Permit & inspection fees	\$ 1,354,350	\$ 1,356,952	\$ 1,714,517	\$ 1,572,597	\$ 1,663,164	\$ 90,567
Mutual aid recoveries	377,934	3,665,909	5,141,522	2,100,000	500,000	(1,600,000)
All other	544,719	214,492	7,099,746	665,483	404,000	(261,483)
	\$ 2,277,003	\$ 5,237,353	\$ 13,955,785	\$ 4,338,080	\$ 2,567,164	\$ (1,770,916)

Permit and inspection fee revenues result from the recovery of costs for fire prevention activities such as new construction planning and special event permits, and annual fire and life safety inspections of permitted occupancies such as places of assembly, high piled storage locations and hazardous materials operation. User fees for FY24 are projected to increase about \$90 thousand over FY23 budget levels based largely on trends in new construction activity.



Mutual aid recoveries, which includes reimbursements from state and federal agencies for emergency responses to out-of-area incidents, can be extremely volatile from year-to-year and difficult to project due to the highly unpredictable nature of those events. Also included in this account for FY23, are revenues associated with ambulance transport through October 2022 which will not be continuing in FY24, based on the best available information at this time. In total, about \$1.6 million in mutual aid revenues from FY23 are not assumed to be nonrecurring in FY24.

Additionally, other revenues in FY22 included about \$3.3 million in one-time grant revenues received from a state COVID-19 relief fund for special districts.

EXPENDITURE RECAP

As a service organization, salaries and benefits represent a projected 85% of total budgeted expenditures in FY24. Total non-capital expenditures for FY24 are projected to increase about 1%, or roughly \$476,000, in comparison to the FY23 budget. Salary and benefit expenditures are projected to decrease about 1.8%, while services and supplies are projected to decrease by about 4.1% in FY24.

See Tables 4 and 5 below for specifics regarding year-over-year changes in salaries and benefits, and services and supplies, respectively.



Chart 5

Salaries and benefits

As work shifts for the vast majority of safety positions require constant staffing, open or vacant positions result in associated work shifts being covered on an overtime rate basis. The District develops projections for the number of

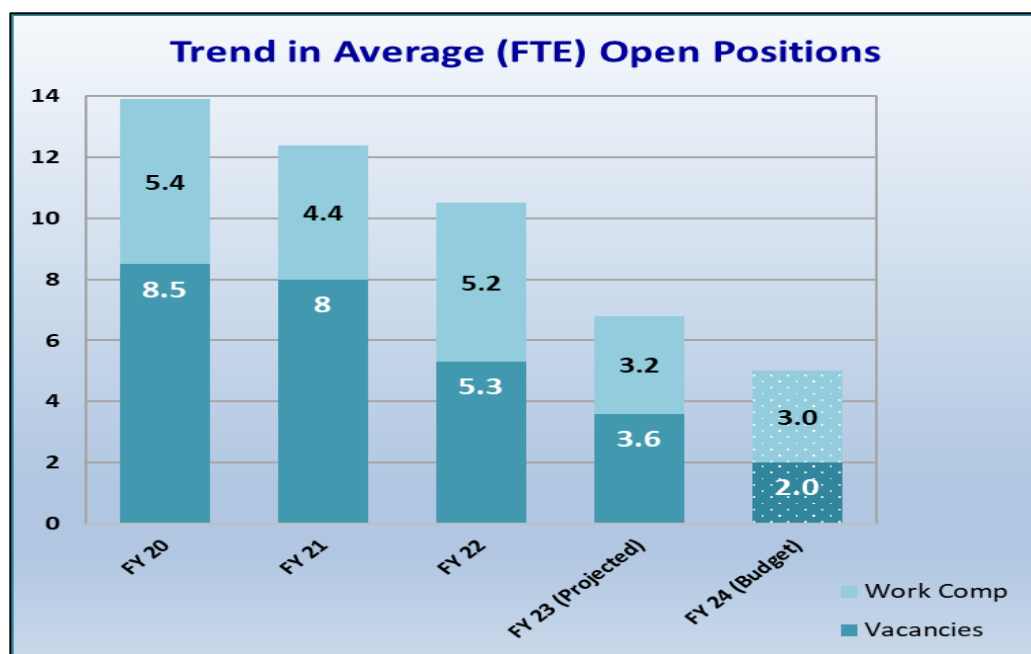


Chart 6

anticipated open positions each year for budgetary purposes. Open positions are created through a combination of retirements and other separations of employment. Chart 6 details the five-year trend in open positions, including for staff off work due to worker’s compensation illness and injury, as further described below. The District anticipates a lower average open position vacancy factor in FY24, due primarily to fewer open positions projected at the end of FY23.

While vacant constantly staffed positions result in higher coverage (overtime) costs, the vacancies also result in lower regular salaries and employee benefits costs. For FY24, on average, the total cost to staff an open safety position on an overtime basis is projected to be substantially equivalent to that of a benefitted regular employee.

With regard to work comp vacancies, salary and benefit continuation is incurred for employees off work due to illness and injury, while additional coverage costs are incurred to ensure constant staffing levels. The greater the number of work comp vacancies, the more significant impact will be on coverage costs. For FY24, work comp vacancies are projected at a level similar to the forecast for FY23.

Total salaries and benefits are projected to increase by 1.8%, or \$813 thousand in FY24. Major components of the change are summarized in Table 4 below.

Projected Year-Over-Year Adjusted Salaries & Benefits Changes (Net)	
Description	% Change vs. FY23 Budget
Regular pay	1.9%
Coverage costs (overtime)	(1.9%)
Health benefits	0.9%
All other changes (net)	0.9%
Total adjusted projected salaries & benefits changes (net)	1.8%

Table 4

Most significantly, regular pay is increasing due to scheduled salary increases after also accounting for current projected vacancies. The aforementioned assumed reduction in mutual aid recoveries of about \$1.6 million in FY24 will also have a direct favorable impact on coverage (overtime) costs, since the vast majority of the associated staffing costs were incurred on an overtime basis.

Services and supplies

Services and supplies are expected to decrease by about \$337,000, or 4.1%, on a net basis over the FY23 budget. Major components of the net decrease are summarized below:

Projected Year-Over-Year Services and Supplies Changes (Net)	
Description	% Change vs. FY23 Budget
Small tools and equipment	0.1%
Inventory equipment	(1.2%)
County services	(1.7%)
Fuel	(0.6%)
Services – other	(1.5%)
Structure maintenance	(1.3%)
All other miscellaneous changes (net)	2.1%
Total projected services and supplies changes (net)	(4.1%)

Table 5

Most significantly, the budgets for various equipment accounts and structure maintenance are projected to be slightly lower as inflationary expectations have decreased. Fuel prices have been budgeted according to current trends in costs. Service - other includes the full costs associated with the wildland contract with Cal Fire as part of the agreement with Chino Hills to fund construction for Fire Station No. 68, the District agreed to bear the full cost of the Cal Fire agreement for wildland fire protection, with FY23 being the first full year of implementation.

Capital outlay

The FY24 budget includes about \$677 thousand in capital outlay, most significantly:

- Fire Station No. 68 Construction Project - \$389,000 for architectural services and project studies in conjunction with the construction project
- Battalion Chief Unit - \$200,000
- Radio Replacements (6) - \$48,000
- A/C and Water Heater – \$40,000

Substantially all proposed FY24 capital outlay will be recurring in nature with the exception of one time costs associated with the Fire Station Construction.

See the *Budgeted Expenditures Variance Report* and the *Budget Transactions* reports for detailed expenditure variances and additional information on budgeted line items, including capital outlay.

OTHER INITIATIVES FUNDED THROUGH THIS BUDGET

There are a number of projects, purchases and other initiatives which will be undertaken in FY24 with funding from this budget, including:

- Employee cost sharing of retirement contributions by all retirement-eligible personnel, resulting in a projected nearly \$2.70 million in cost savings for the District
- Wildland fire protection agreement with Cal Fire – approximately \$490,000
- Wellness exams for safety personnel - \$67,830

OTHER ECONOMIC AND OPERATIONAL ISSUES

Continuing Pension Cost Mitigation

While I’m pleased to present this balanced budget to the Board, and while the state of the District’s overall financial condition is stable, like other government agencies in California, particularly those with public safety retirement plans, we are not immune to the effects of the public pension crisis. Pension cost issues have been and will continue for the next decade plus, to be a significant budgetary concern for government agencies throughout the state and across the nation.

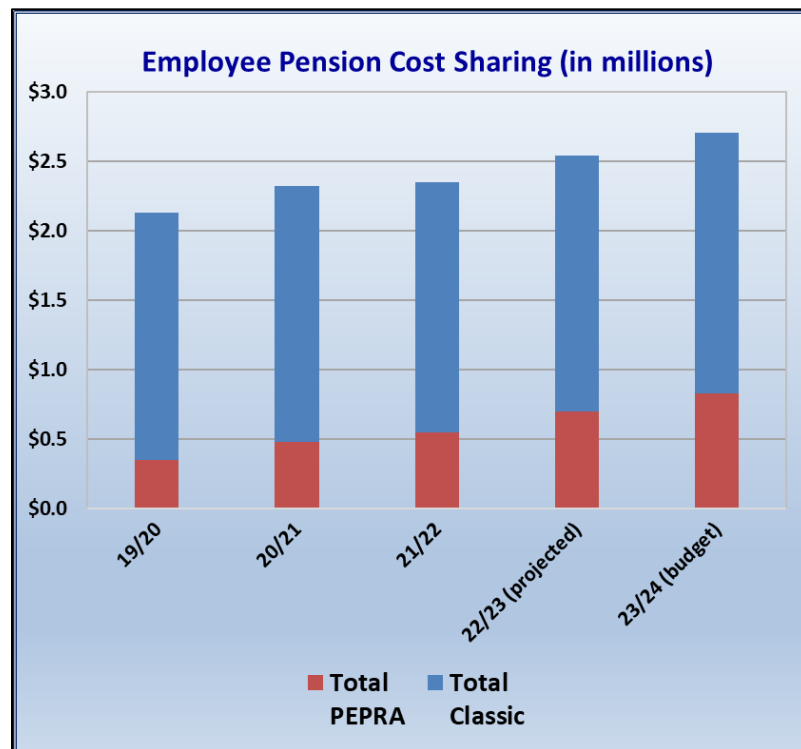


Chart 7

Pension Cost Sharing – I am pleased to report that our classic retirement status employees are contributing 12% of qualified pay, and classic miscellaneous members contributing 11% of pay toward retirement. This compares very favorably to the statutorily required CalPERS member contributions of 9% and 8% for safety and miscellaneous retirement plan members, respectively. Full pension reform has only been possible through the shared commitment and partnership of the District’s Board of Directors, our labor groups and unrepresented management and confidential personnel.

Cumulatively, including our projections for FY24, some \$18.3 million will have been contributed by our employees toward retirement benefit costs over the now ten-year period since employee pension cost sharing began. Chart 7 above depicts five-year employee retirement contributions, including amounts contributed by both PEPRAs and Classic status pension plan employees.

Section 115 Trust/Accelerated Retirement Funding – The District’s Section 115 Retirement Trust was initially funded with \$5 million from District reserves late in FY17. In conjunction with the establishment of the Retirement Trust, a Board policy was adopted allocating up to 1/3 of annual budget surpluses for further reduction of pension liabilities. A five-member employee Trust Investment Committee was authorized by the Board to oversee the investments of the Retirement Trust, working with the trust administrator and professional investment advisor, PFM Asset Management, LLC, a 5.5% average annualized return benchmark has been established by the Committee for Retirement Trust fund investment purposes.

At June 30, 2022, the Trust account balance stood at about \$7.8 million.

Chart 8 depicts the 115 Trust annual balances at June 30, each year since inception. The District intends to utilize funds accumulated in the Retirement Trust for budget stabilization purposes, drawing from the Retirement Trust to fund pension obligations during years of significant budgetary constraint or fiscal emergency.

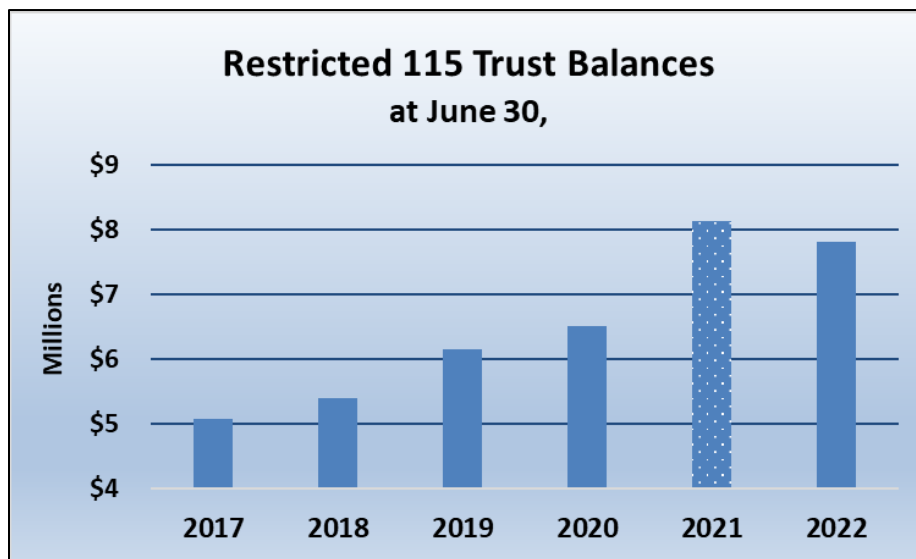


Chart 8

The District’s commitment to accelerated pension funding, combined with employee cost sharing, clearly demonstrates our ongoing pledge to proactive pension cost management. Chart 9 below depicts the District’s historical required net pension contributions as a percentage of total salaries benefits costs over the eight-year period since the District started tracking our pension costs in this manner. While the District has been largely successful in mitigating increases in pension costs over these last several years, pension expense, both in absolute dollars and as a percent of total salary and benefit costs are on the rise, primarily due to the unfunded actuarial liability (UAL) payment issues referenced below.

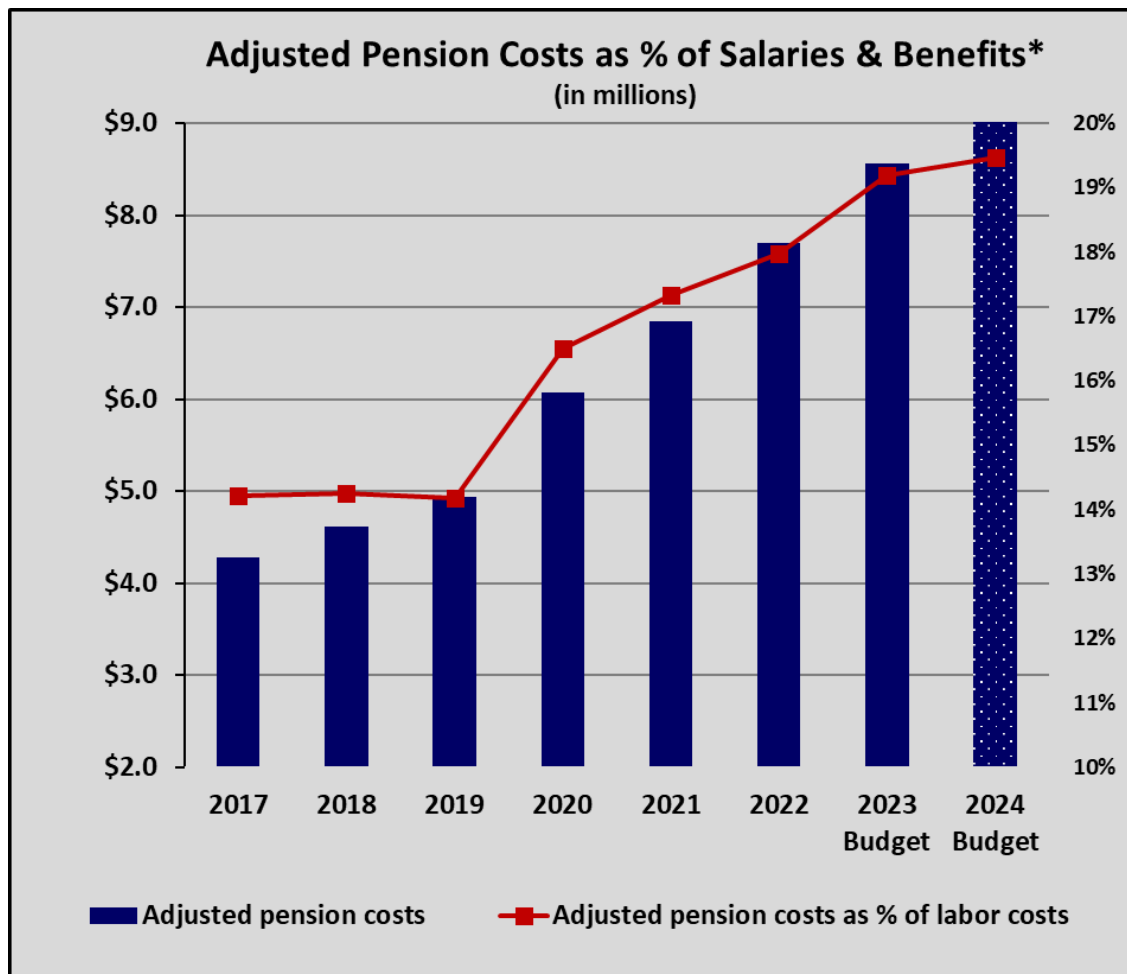


Chart 9

**Exclusive of one-time discretionary pension contributions.*

Projected Increases in CalPERS Costs – Retirement plan costs involve two basic cost components: the normal cost rate, expressed as a percentage of payroll, and the UAL, which is a fixed amount minimum payment due each fiscal year.

CalPERS has implemented an aggressive plan to increase the funded status of retirement plans through a significant ramp-up of fixed amount UAL payments by employers over a multi-year phase-in period. The District receives an annual actuarial plan valuation of its retirement plans from CalPERS each year. The most recent valuation available is for the plan year ended June 30, 2021, which sets retirement contribution rates for FY24.

Table 6 below is derived from the June 30, 2021 CalPERS valuations for the District’s classic member retirement plans and also sets forth the projected future employer contributions for UAL over the next five years beyond FY24. These estimates project fixed amount UAL payments going from \$4.73 million in FY23, to \$5.92 million in FY29, about a 25% increase over the five-year period.

UAL payments for the District are currently projected to peak in about 10 years, after which, based on actuarial assumptions, annual UAL payments will begin decreasing over the following 15 or so years of the amortization period. The higher front-ended UAL payment schedule should contribute to a significantly higher funded plan status over time than would have otherwise been achieved.

		CalPERS Projected Future Employer Contributions (UAL)				
(in millions)	FY24	FY25	FY26	FY27	FY28	FY29
Safety	\$4.50	\$4.86	\$5.31	\$5.43	\$5.56	\$5.56
Miscellaneous	0.23	0.24	0.24	0.26	0.29	0.36
TOTAL	\$4.73	\$5.10	\$5.55	\$5.69	\$5.85	\$5.92

Table 6

Pension cost projections are subject to change depending on a number of factors and assumptions. The District is committed to proactive management of its long-term pension obligations. Only in the last seven or so years has CalPERS modified its policies to allow for additional discretionary pension plan contributions. As set forth in Table 7 below, since FY17, the District has contributed a combined \$8.6 million to the 115 Retirement Trust and/or directly to CalPERS in the form additional discretionary payments. These payments are above and beyond the required minimums, which are reflected in Table 6 above. The District will contribute an additional 1.03 million to the Section 115 Trust in FY23. This is not reflected in Table 7 below.

(in millions)	Additional Discretionary Funding Contributions Toward Pension Obligations				
	FY17	FY18	FY19	FY21	FY22
Retirement Trust	\$5.0	-	\$0.38	\$0.17	\$0.87
CalPERS	-	\$0.45	\$0.38	\$0.50	\$0.87
TOTAL	\$5.0	\$0.45	\$0.76	\$0.67	\$1.74

Table 7

Although a significant budget surplus is not anticipated in the FY24 budget, the Board has directed staff to report back at mid-year annually regarding opportunities to continue to accelerate pension funding. Should such accelerated discretionary funding be approved by the Board at mid-year in FY24, a budget amendment would be executed at that time.

While the District’s aforementioned pension mitigation strategies will provide a measure of relief to the significant projected retirement cost increases over the next several years, additional deliberate action will need to be undertaken over time to proactively address the rising costs of pensions. It is anticipated that the District will consider the use of one-time monies, as available, as well as other funding opportunities and strategies over time to continue to accelerate extinguishment of pension liabilities.

The trends in funded ratio, or funded status of a pension plan, is generally considered one significant indicator as to the soundness or health of a retirement plan, albeit a point-in-time measurement. CalPERS refers to funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. As reflected in Table 8 below, and reported in the most recently available actuarial retirement valuations, as of June 30, 2020 and 2021, and the funded ratio of the District’s respective retirement plans was as follows:

CalPERS Pension Plan Funded Ratio As Of		
Retirement Plan	June 30, 2020	June 30, 2021
Safety Classic	74.6	84.5%
Safety PEPRA	91.3%	104.7%
Miscellaneous Classic	76.7%	87.3%
Miscellaneous PEPRA	93.2%	106.8%

Table 8

The *Staffing Overview & Department Reporting* document in this budget provides specifics regarding pension benefit formulas for the various retirement benefit classes of employees.

Discount Rate Changes Impacting FY24 Rates & Beyond – During FY22, CalPERS announced an additional lowering of its discount rate from 7.0% to 6.8%. The discount rate is the assumed annual rate of return on retirement plan investments. Lowering of the discount rate means that CalPERS retirement plans will see increases in benefit costs, translating to higher employer contributions over time.

The benefits of reducing the discount rate include the strengthening of the long-term sustainability of the pension fund. The lower rates will improve the likelihood of CalPERS meeting or exceeding assumed rates of return long-term, as well as reducing investment volatility in the CalPERS investment portfolio, and ultimately translating to a higher funded plan status over time.

In FY19, CalPERS had announced a phased-in lowering of the discount rate from 7.5% to 7.0%. The fiscal impacts of discount rate reductions will be fully phased-in by FY25, and are included in CalPERS rate projections provided in the District’s annual actuarial valuations.

June 30, 2022 Actuarial Valuations – The June 30, 2022 actuarial valuations from CalPERS are due for publication in early FY24. As this additional information becomes available, it will be factored into future retirement cost projections, as well as associated budgets and our long-range financial plan.

See the *Long-Range Financial Planning Overview* for additional information regarding projected long-term pension contribution fiscal impacts to the District.

Succession Planning and Related Issues

Leadership Transitions – Two Administrative Battalion Chief positions were created, funded and staffed through internal promotions within the last few years. These management positions offer valuable high-level experience to potential future senior leaders of this organization. It is anticipated that these positions will be transitioned to shift BC positions when Battalion Two is initiated in conjunction with the opening of Fire Station No. 68, which is projected to be operational in mid-FY25.

Ongoing Firefighter/Paramedic Recruitment – The competition for recruitment of talented and experienced sworn fire personnel in southern California is fierce. As many organizations have experienced in recent years, the District has realized a significant number of retirements, particularly in the firefighter/paramedic ranks. We are continuing to aggressively pursue a variety of ways to creatively attract talented prospective public servants to the District.



FINANCIAL TRENDS

I also wanted to bring to your attention, the *Financial Trends* section of this budget document which immediately follows the Transmittal Letter. The Financial Trends report contains a number of graphic depictions of key historical long-term trends in revenues, expenditures and changes in Fund balance. While we are forward focused with eye on the future, there is much we can glean from past performance and recent financial trends.

STRATEGIC GOALS

The District's *Vision Statement Based Goals* are included in this budget document along with associated department level goals in the *Staffing Overview & Departmental Reporting* section of the budget. The District will be looking to establish new organizational strategic goals at the end of FY23, and I'd like to take this opportunity to thank our Board of Directors in advance for their willingness to engage in a public goal setting process.

FUND BALANCE

This balanced budget allows the District to maintain a total Fund balance at June 30, 2024 projected at about \$41.7 million, with roughly \$33.8 million unrestricted, with about \$7.8 million held in restricted funds in the Section 115 Retirement Trust, exclusively available for the funding of pension obligations. I am pleased that the District is in a position to make this important and substantial long-term commitment toward the effective management of pension liabilities. The projected balance in unrestricted Fund balance at June 30, 2023 represents approximately 61% of budgeted FY24 expenditures. See the *Changes in Fund Balance* document in this budget for additional details on Fund balance.

BUDGETARY COMPLIANCE WITH FINANCIAL POLICIES

I am pleased to confirm that the FY24 budget complies with all of the District’s relevant financial policies. A summary of the District’s financial policies is included in the *Budgetary Practices & Financial Policies* document of this budget.

CONCLUSION

Budgetary Priorities

The FY24 budget presents a healthy, structurally balanced and financially prudent roadmap for next fiscal year and sets a very positive tone for the future. This budget will enable the District to maintain high quality fire and emergency response services, while continuing to place a top priority on the health and safety of the public and our staff.

Our continued investment in training, the Fire Station No. 68 construction project, ongoing aggressive pension liability management, and continuing to explore the long-term prospects for our District ambulance transport, are top priorities for FY24.

Financial Stewardship

The revenue projections used are achievable and take into consideration a number of variables and uncertainties, while budgetary expenditures have been thoroughly vetted over a budget development cycle spanning some six months. The District is also committed to prudent long-term



financial stewardship through efficient operational and budget management processes, including cutting costs whenever feasible to do so. The Budget Workshop in May, as well as the various other public meetings and working sessions outlined in the *Budget Calendar* have provided ample opportunity for staff, public and Board input regarding the FY24

Budget.

Our *Long-Range Financial Plan* evidences the District’s commitment to the long-term health of our organization and the forward-thinking dedication of our Board of Directors to the taxpayers of our community.

Acknowledgements

Thanks to the cities of Chino and Chino Hills, and the County of San Bernardino for their continuing support of and public safety partnership with the District. A special thank you to the Board of Directors for the direction, support and leadership you've provided to the District.

Thanks as well to the taxpaying public, our residents and area businesses for their cooperation, support and partnership in making the Chino Valley an outstanding community to live, work and play, especially over these many months of the pandemic.

Finally, my appreciation is also extended to all staff for their ongoing dedication and commitment to serving our community. On behalf of our Board of Directors and myself, I thank you for all that your do.

Sincerely,



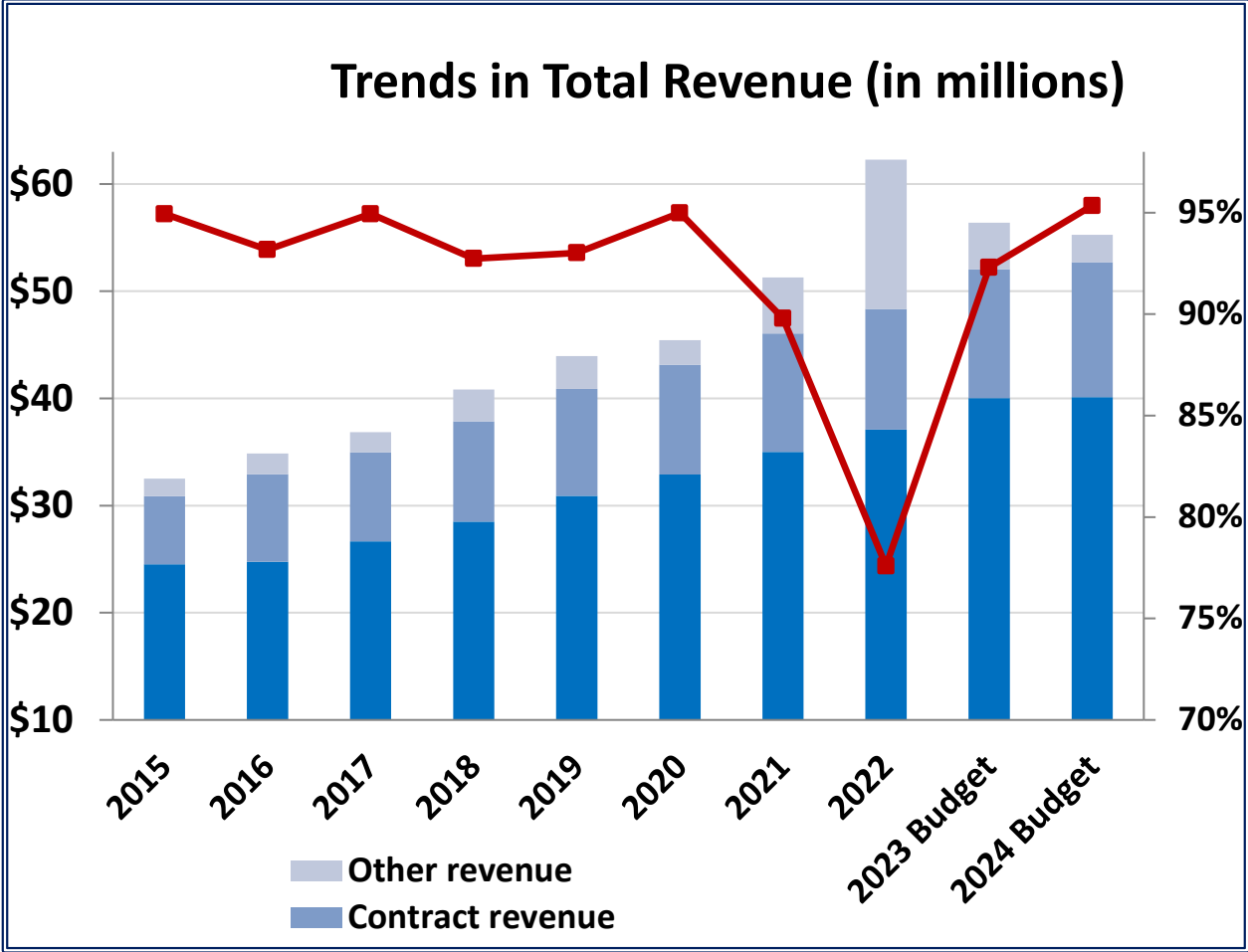
Dave Williams
Fire Chief



FINANCIAL TRENDS

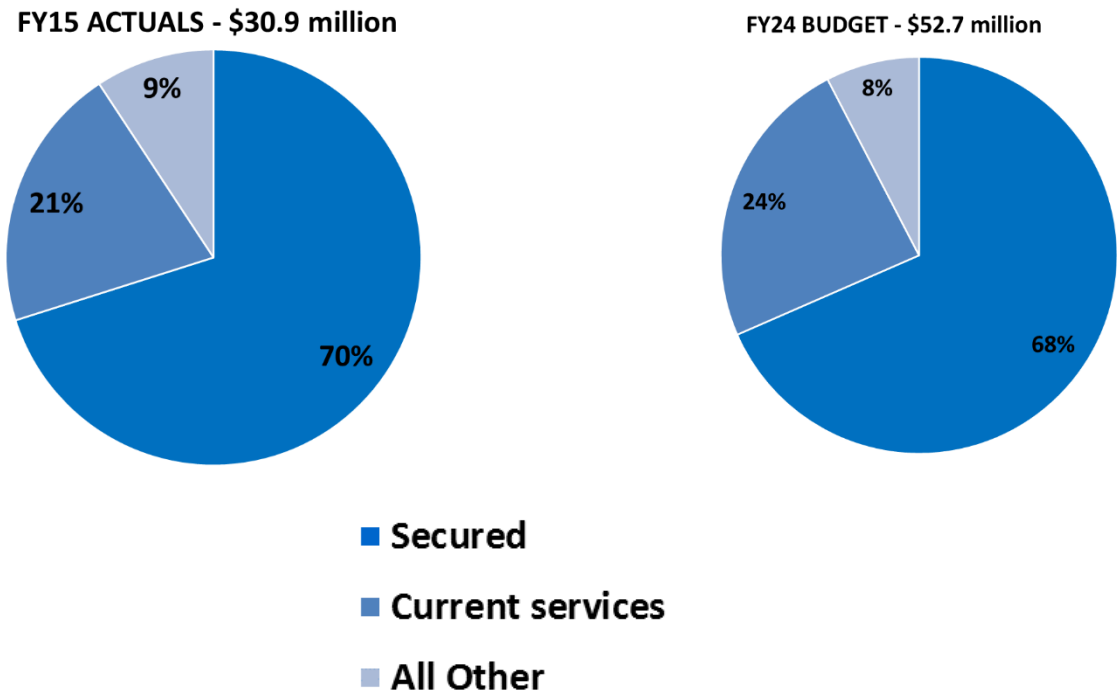


General Fund Revenues



With the notable exception of FY22, property tax-related revenues, including both direct property tax receipts and property tax equivalencies received under contract have ranged from about 90% to 95% of total General Fund resources over the last ten years, and are projected to be about 95% of total revenues in the FY24 budget. Total revenues have increased, on average, roughly about 5.3% on an annualized basis over the last ten years. Nonrecurring, one-time mutual aid and grant revenues received in FY22, resulted in annual record revenues, distorting the trend in revenue percent of total revenues from property tax sources. This will likely continue distorting the trend for the next few fiscal years. Adjusting for one-time revenues in FY22, property tax revenues would have amounted to about 92% of total revenues.

Major General Fund Revenues – Property Taxes

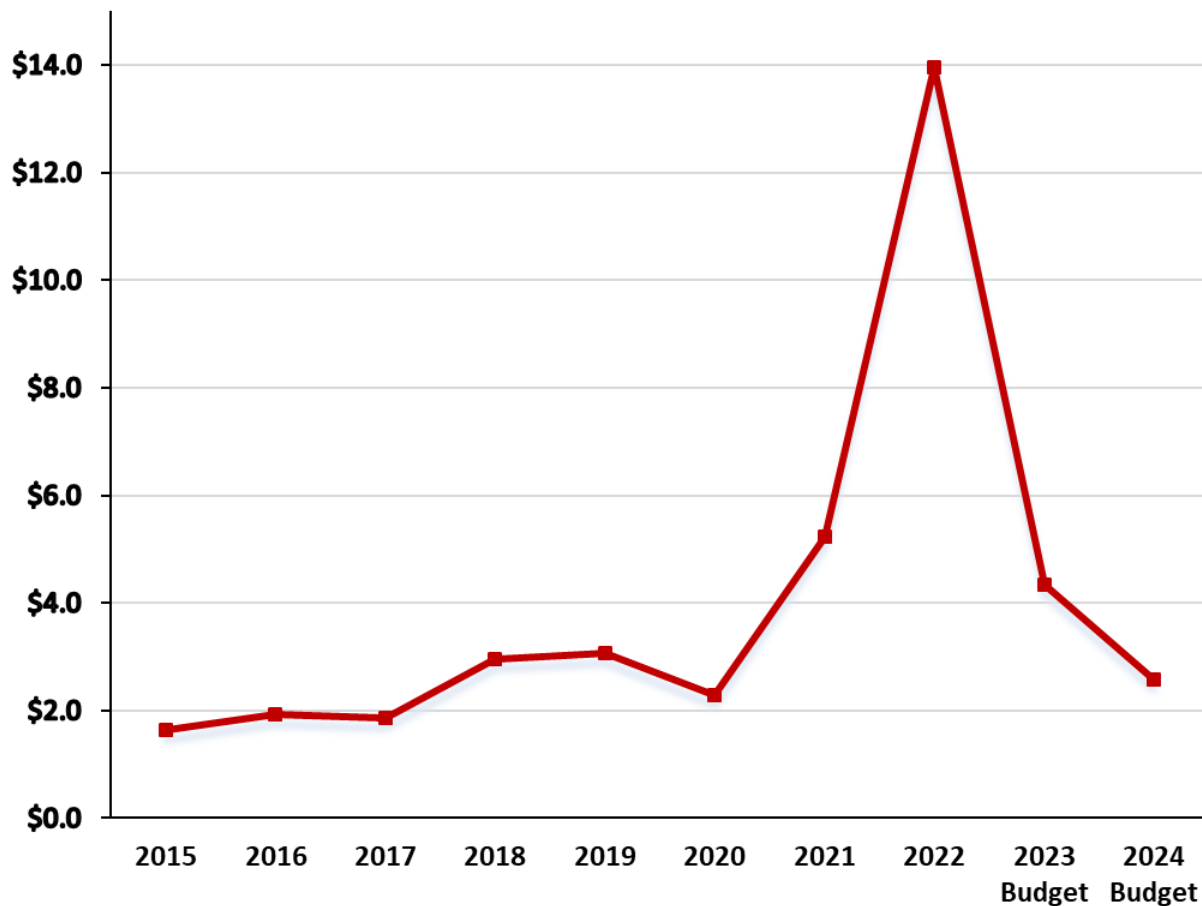


Total annual property tax-related revenues have increased about \$21.8 million over the last ten years, an average annual increase of roughly 5.9%. The largest component of property tax-related revenues is secured property taxes, making up approximately 68% of property tax-related revenues in the FY24 budget, compared to 70% ten years ago.

Current services is the next largest segment of this major revenue source, accounting for nearly one-quarter of total related revenues. As further described in the *Transmittal Letter*, current service represents property tax equivalency payments received from the City of Chino.

Other General Fund Revenues

Total Other Revenues (in millions)



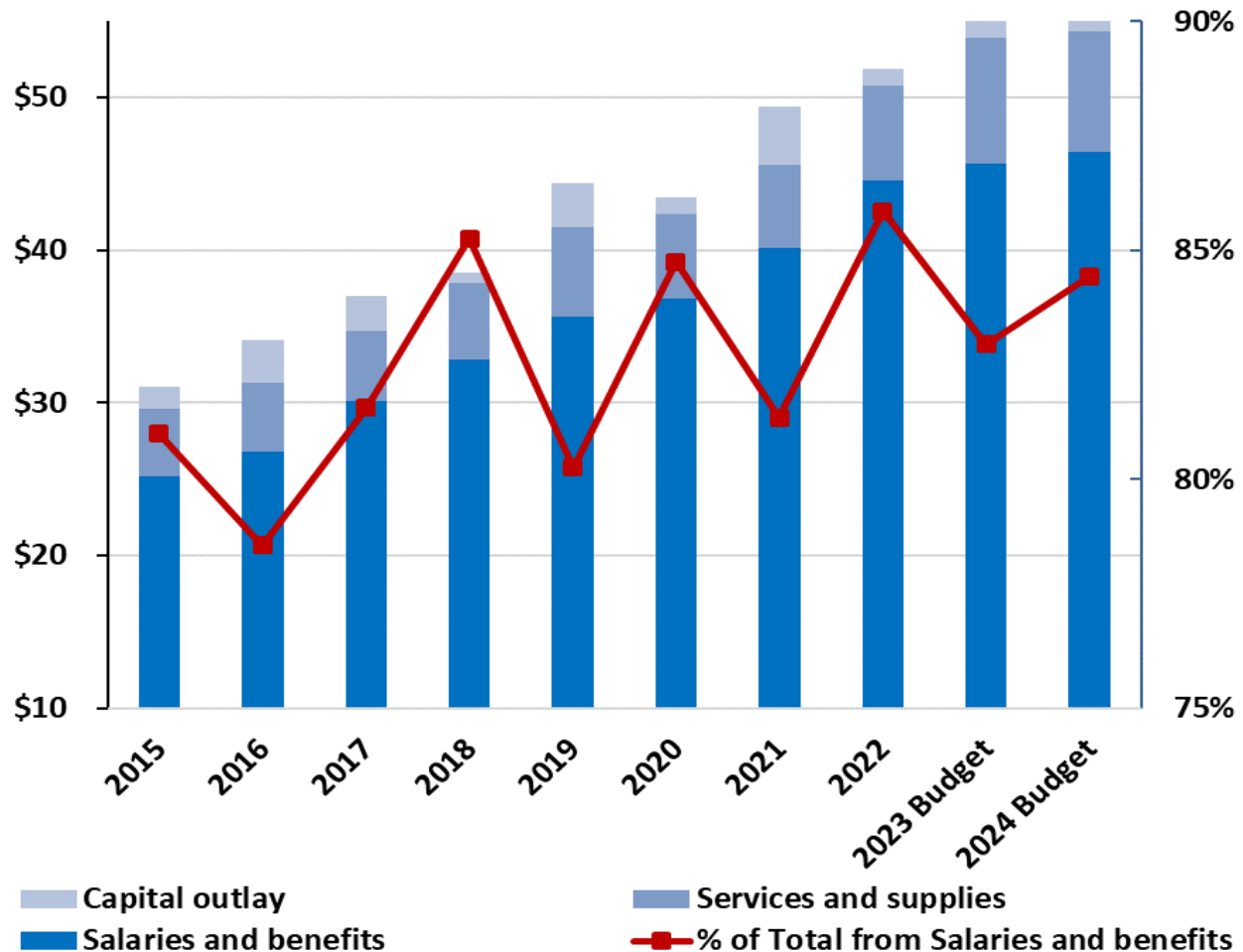
Other General Fund revenues have comprised roughly 8% of the District’s total annual revenues on average over the last ten years. Over time, the District has successfully pursued strategies to increase other revenues.

User fees are typically the largest single component of other revenues. In FY18, the District implemented a new user fee schedule for cost recovery, combined with a significant increase in fee-related in development activities in the District. This has resulted in a significant increase in other revenues over the last three years. Additionally, in FY22 the District realized about \$3.3 million in one-time grant revenues and mutual aid recoveries of nearly \$5.1 million in addition to recognizing \$4 million from the City of Chino Hills for the City’s contribution to the Station 68 Project, which is well beyond average. This level of other revenue activity is not anticipating to be recurring in FY24.

In FY24, other revenues are anticipated to be about 4.9% of total General Fund revenues.

General Fund Expenditures

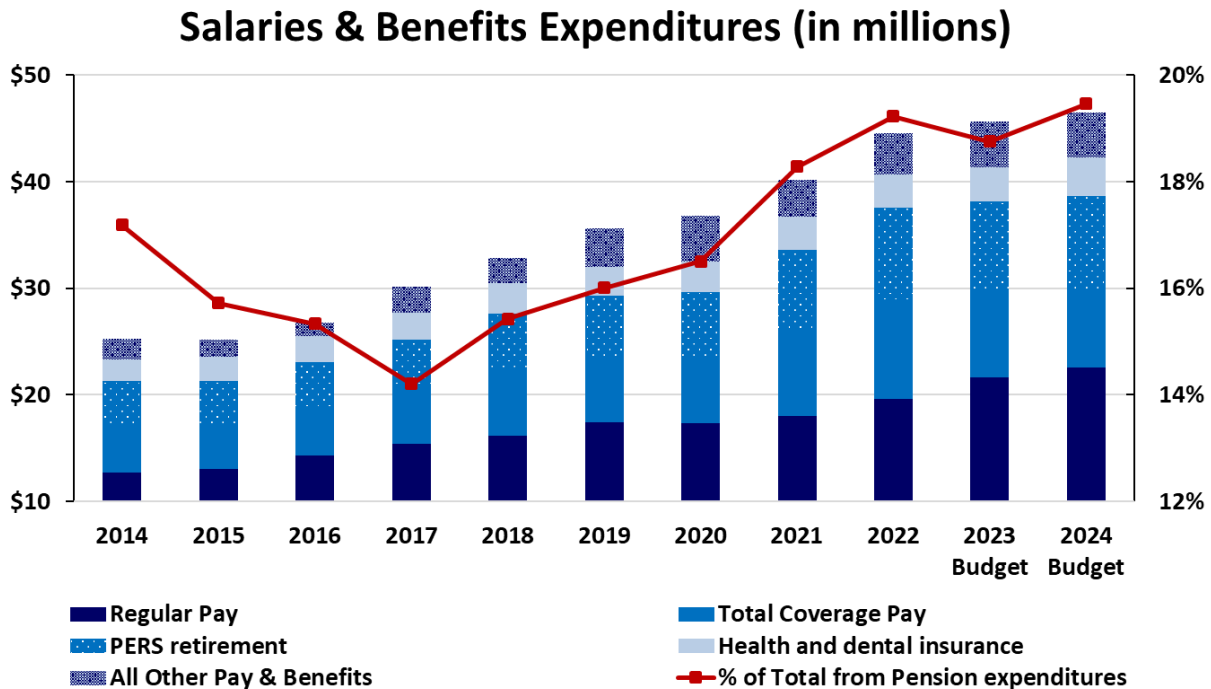
Total Expenditures (in millions)



As a service organization, salaries and benefits comprise the vast majority of District expenditures, typically averaging between about 80% and 86% of total annual expenditures. Total expenditures have grown from about \$31 million in FY15 to a projected almost \$55 million in the FY24 budget, Total expenditures have increased, on average, roughly 6.5% annually over the last ten years. Salaries and benefits are budgeted at about 84% of total expenditures in the FY24 budget.

Total expenditures are projected to remain flat from FY23, due primarily to the assumption of a decrease in salary and benefits overtime costs in FY24, based on a significant reduction in mutual aid activities, which typically are covered on an overtime basis.

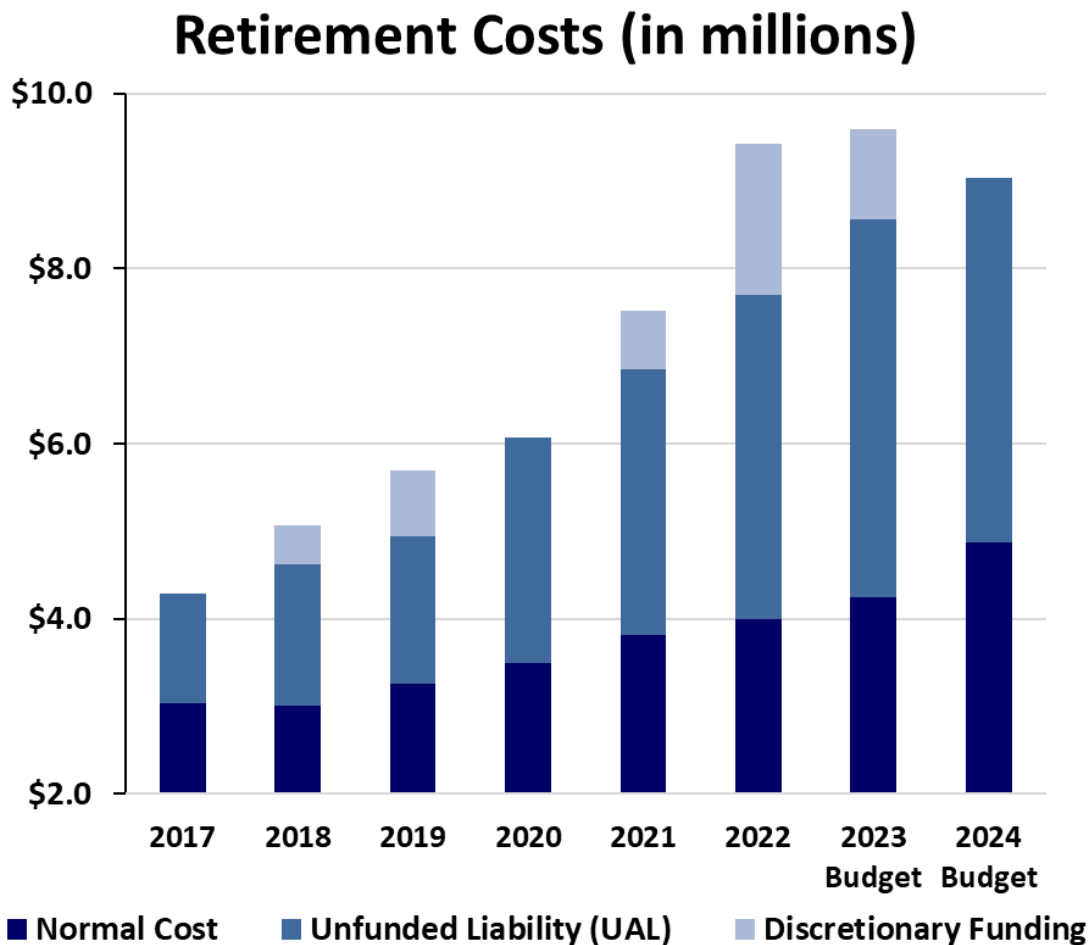
General Fund Expenditures – Salaries & Benefits



Salary and benefits expenditures have steadily risen over the last ten years, in particular since about FY17, primarily as a result of rising pension costs combined with staffing increases due to growth in the District. The District entered in an IRS Section 115 Retirement Trust in FY17 in an effort to more aggressively manage increasing pension costs over time. The District also adopted a surplus policy which calls for one-third of any annual fiscal surpluses to be earmarked toward pension liabilities.

In addition to an initial \$5 million contribution to the 115 Retirement Trust in late FY17, the District has contributed an additional \$4.6 million in discretionary funding between FY18 and FY23 toward its pension liabilities. See Retirement Costs below for additional specifics.

General Fund Expenditures – Retirement Costs

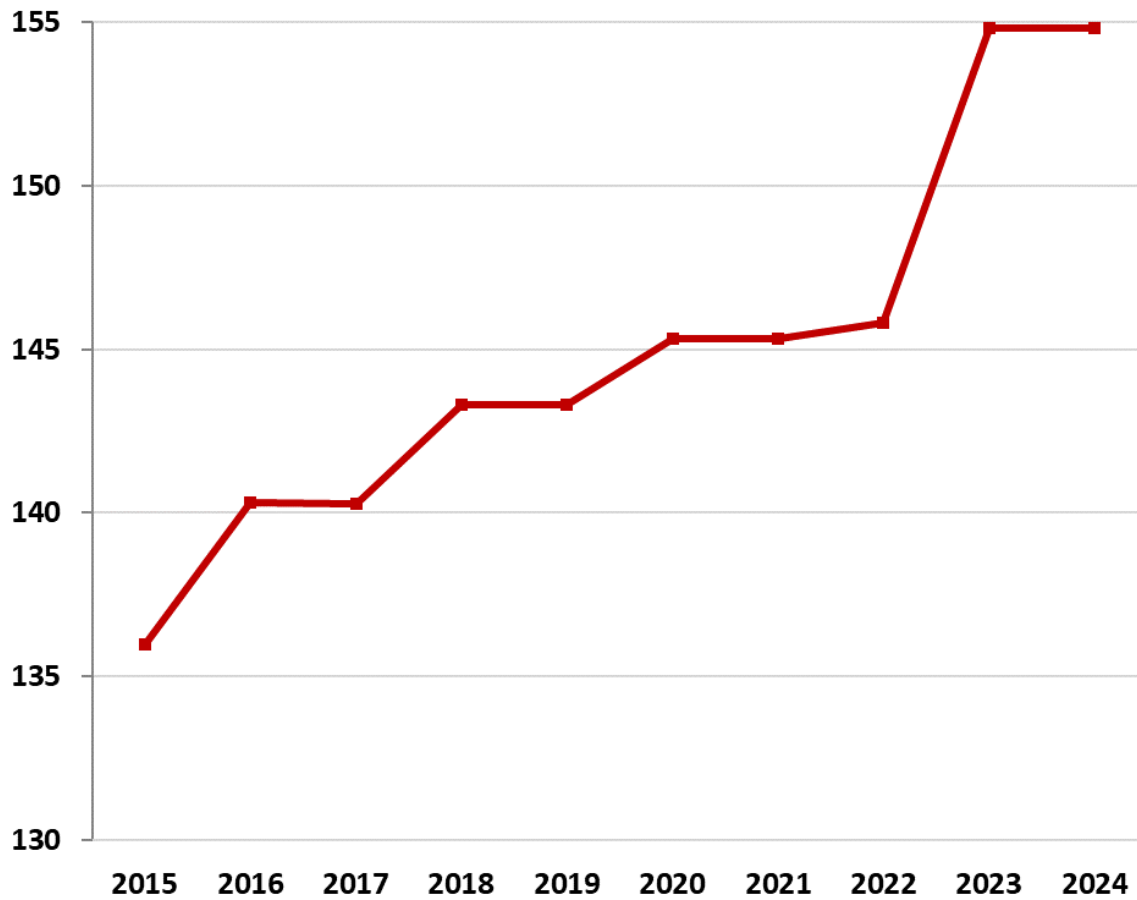


The District’s CalPERS retirement system required contributions consist of normal cost pension contributions, which represent the current service cost of actuarially projected retirement benefits for active employees and UAL, or unfunded actuarial liability payments representing prior service cost estimates for both active and retired employees. Discretionary funding contribution are payments made into the retirement system above and beyond required minimum contributions.

The District contributed in excess of \$1.04 million in FY23 in discretionary pension funding, in one direct contribution into the District’s 115 Retirement Trust. Although no discretionary payments have been budgeted for FY24, the District’s Board of Directors has directed staff to annually review options for recommending mid-year discretionary pension contributions.

Staffing

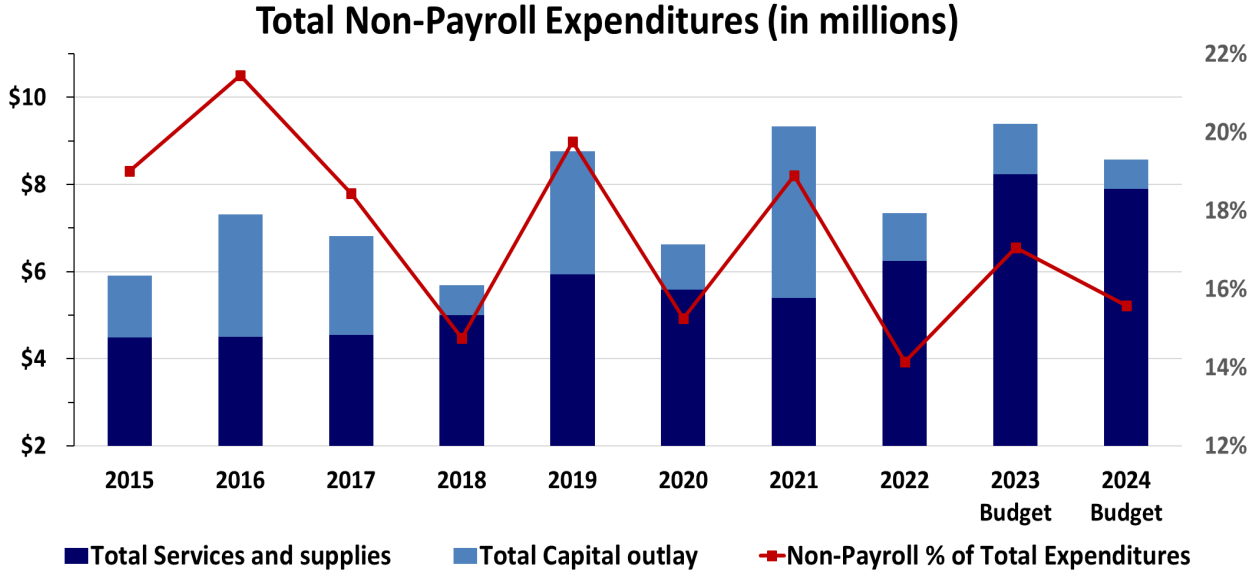
Total Full-Time Equivalent Staffing



The District implemented a new emergency services delivery model in FY16, resulting in the addition of three full-time firefighter/paramedics. Continued growth over the five-year period prior to FY20 resulted in the addition of a number of management and other support positions, including in information technology, EMS nursing, battalion chiefs (administration) and office technician (finance). In FY23, nine additional full-time positions were hire, 6 firefighters and 2 mechanics and. Total full-time equivalent staffing is budgeted at approximately 155 for FY24 with no new additions budged for FY24.

See the *Organizational Chart* and *Personnel Listing* for additional specifics.

General Fund Expenditures – Non-Payroll

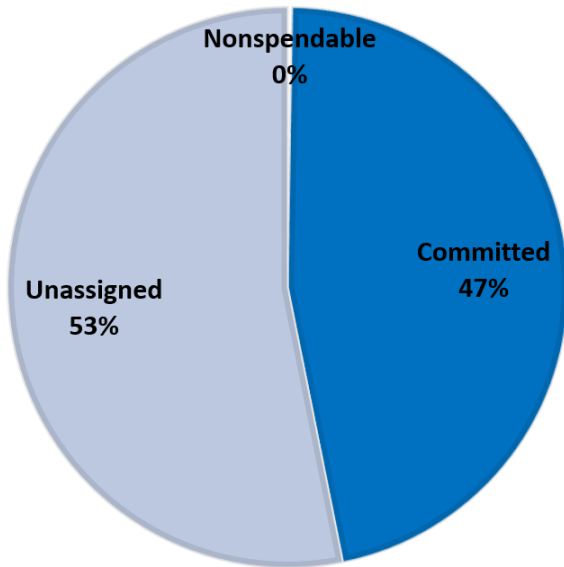


Non-payroll expenditures include Services and supplies as well as Capital outlay. Over the last ten years, non-payroll expenditures have typically averaged between about 15% and 20% of total expenditures. Capital acquisitions can vary significantly from year-to-year. In FY14, for example, the District was recovering from economic downturn and minimized capital outlay, deferring a number of capital purchases and projects in the process. In FY15, FY16 and FY17, capital outlay expenditures included certain items previously deferred from the prior three-year cycle.

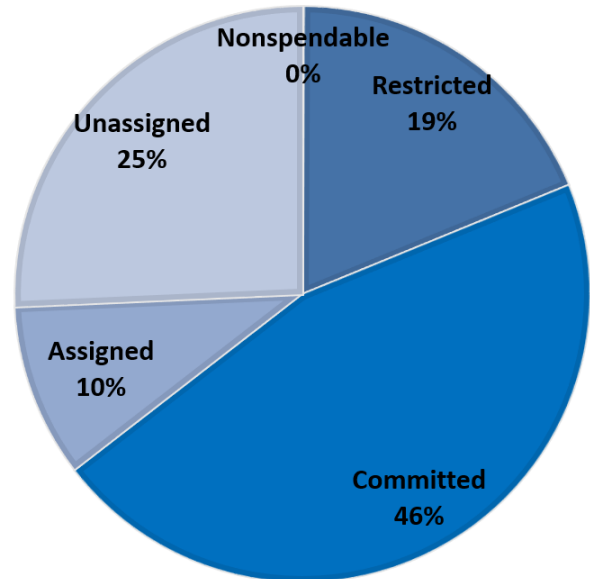
In the FY24 budget, total non-payroll expenditures are anticipated to amount to nearly \$8.6 million or about 16% of total budgeted expenditures, compared to about \$9.4 million, or 17% of total budgeted expenditures in FY23. The FY24 budget includes approximately \$7.9 million and \$677 thousand in services and supplies, and capital outlay, respectively, while the FY23 budget included some \$8.2 million in services and supplies, and \$1.1 million in capital outlay. The reduction in services in supplies is based off of current trends in expenses while continuing to monitor rampant inflation across all sectors.

General Fund Balance

JUNE 30, 2015 - \$23.0 MILLION



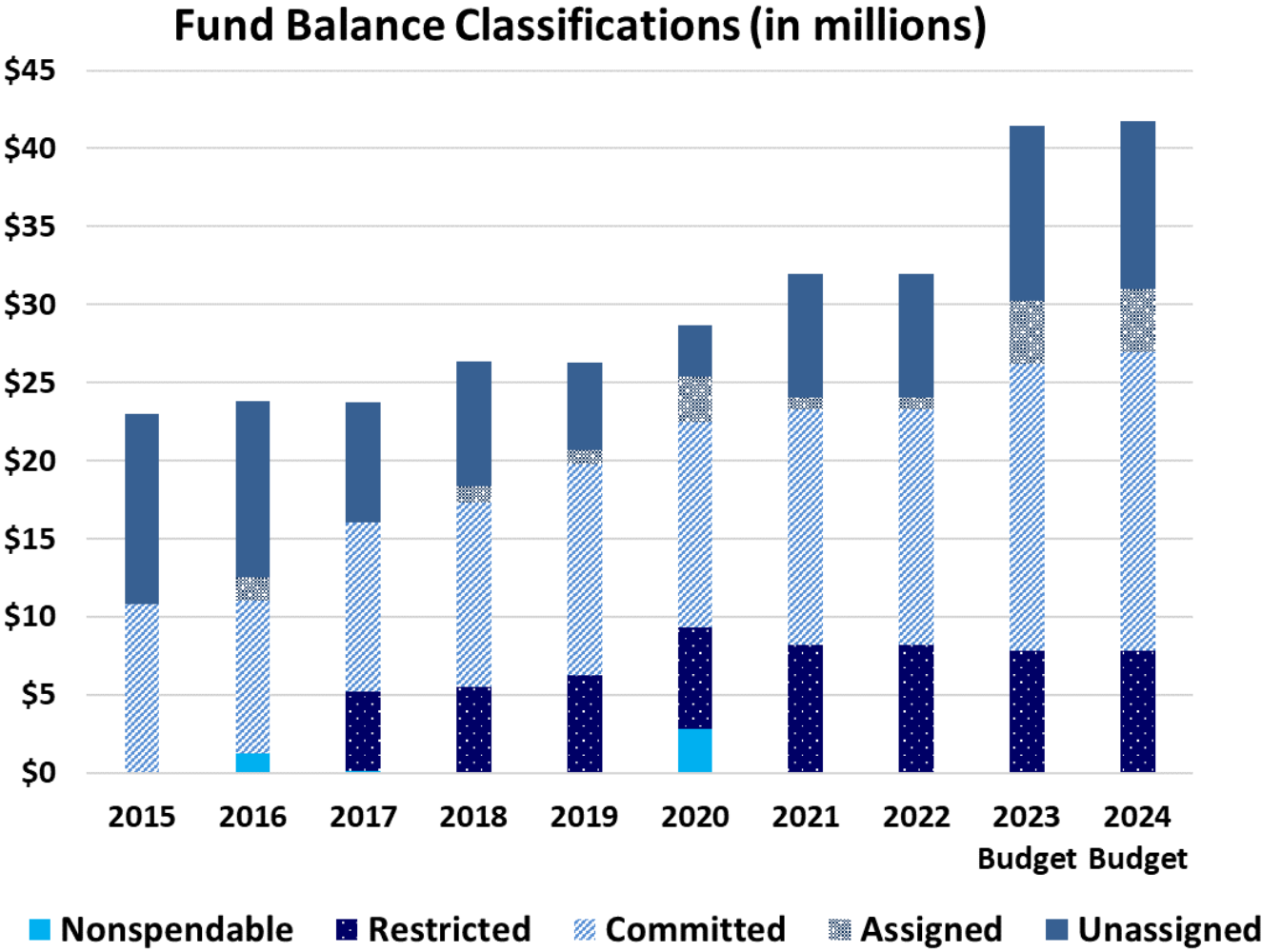
JUNE 30, 2024 - \$41.7 MILLION



Although the classification mix of fund types has shifted over the last ten years, the District’s General Fund balances in aggregate have grown over the last decade. General Fund at June 30, 2015 amounted to \$23 million, while projected Fund balance at June 30, 2024 is \$41.7 million. During FY17, the District invested \$5 million from General Fund balance in a restricted 115 Retirement Trust for pension obligations, which had since grown to in excess of \$7.8 million at June 30, 2022. In FY22, the District received \$4 million from the City of Chino Hills to be used for the construction of fire station 68. This is currently held in the Assigned portion of fund balance. This as well as the Section 115 trust has been the primary contributing factor in the ten-year change in General Fund balance classification mix as depicted above.

Fund balance classifications are described in detail in the Fund balance reporting section of the *Budgetary Practices and Financial Policies* document of this budget.

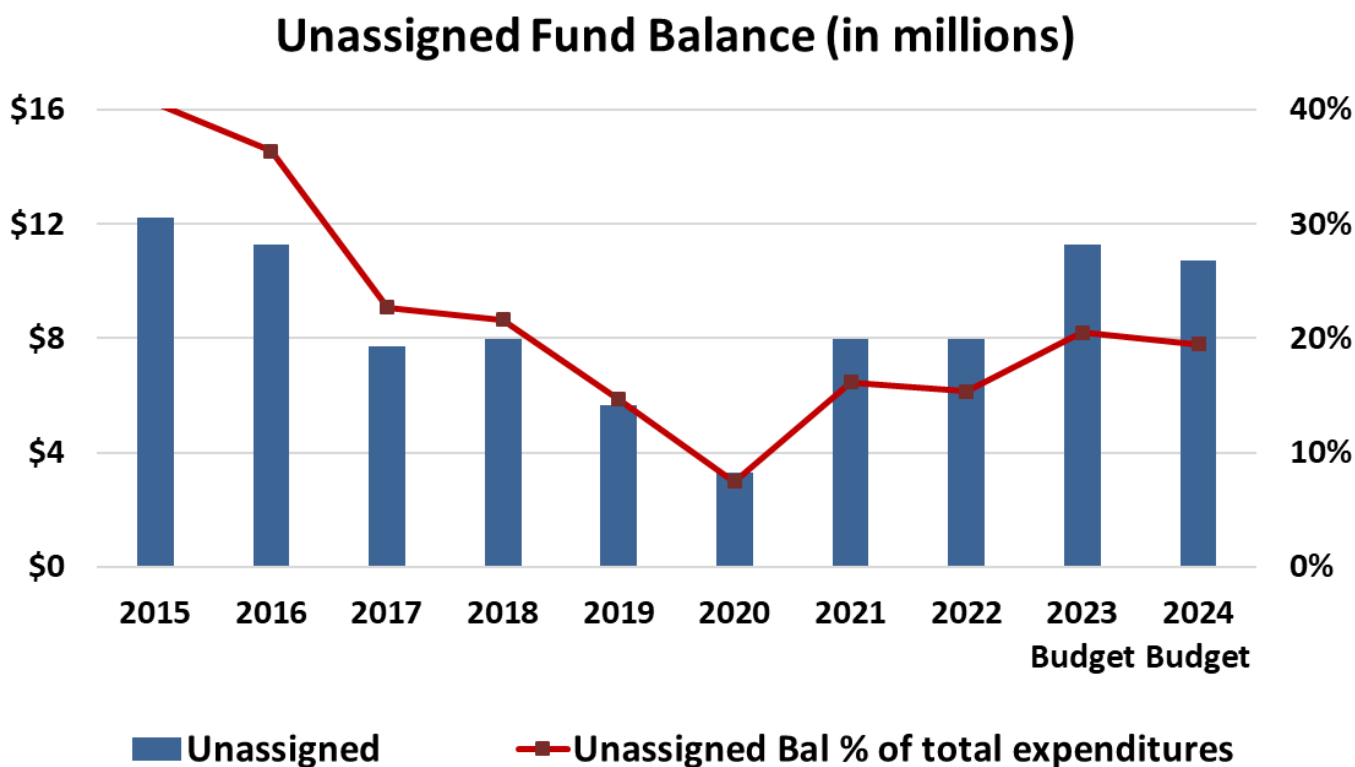
General Fund Balance (continued)



The Fund balance classifications above depict the mix at June 30 of each of the last ten fiscal years. Based on the projected total Fund balance at June 30, 2024, Fund balance has grown approximately 81% over the last ten years however, the \$4 million received from the City of Chino Hills will be expended when the new fire station is constructed which will bring fund balances back to average levels.

General Fund Balance (continued)

District policy specifies the maintenance of a general contingency reserve in Unassigned Fund balance equal to three (3) months, or 25%, of the District’s approved expenditure budget. In the



event that Unassigned Fund balance is not sufficient to meet the three-month minimum, the policy specifies that the remaining balance of funds not otherwise classified shall be maintained in this account.

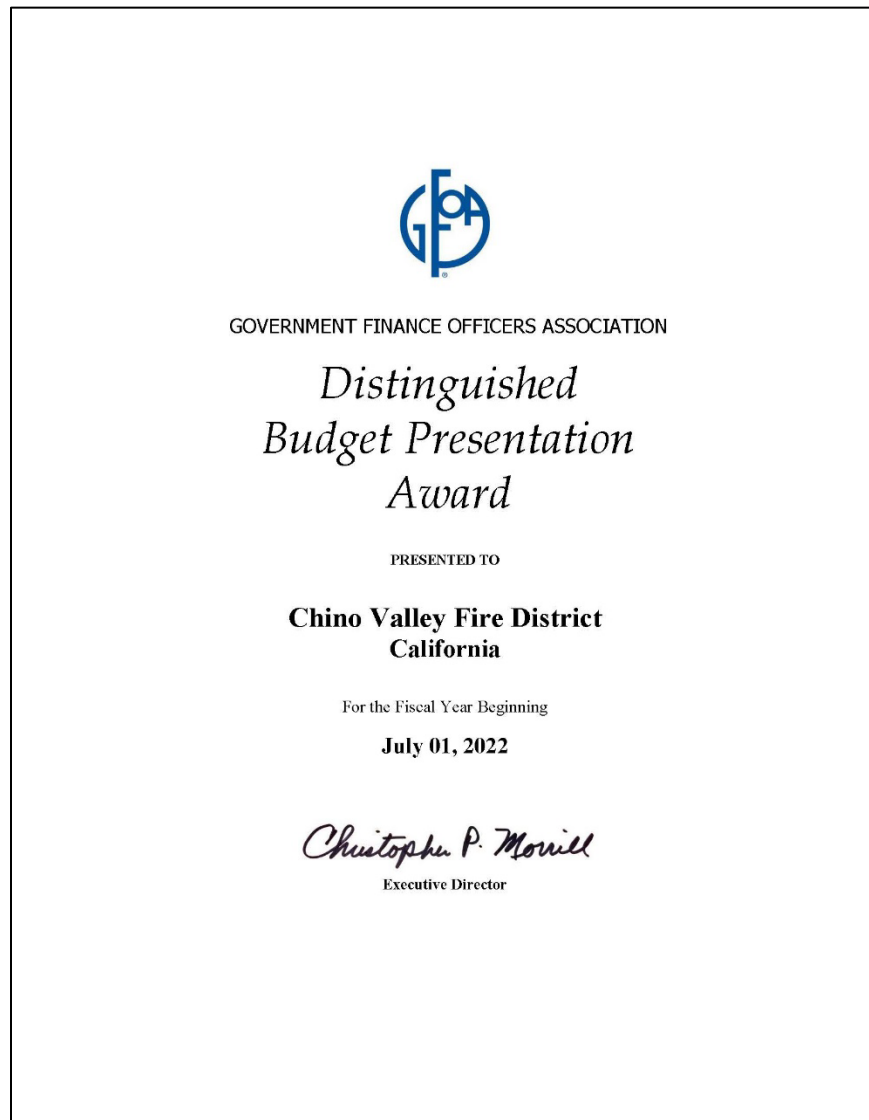
While General Fund balances are stable, as a result of continued budgetary growth, combined with changes in Fund balance classifications over time, the unassigned portion of Fund balance has decreased over the last decade in proportion to total annual expenditures. At June 30, 2015, Unassigned Fund balance amounted to nearly \$12.2 million, or about 41% of expenditures, in comparison to budgetary projections at June 30, 2024 of Unassigned Fund balance amounting to approximately \$10.7 million, or about 19% of total FY24 budgeted expenditures. The District also maintains a committed Emergency Contingency Fund balance equal to two (2) months of operating expenditures.

CHINO VALLEY FIRE DISTRICT

GFOA Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a *Distinguished Budget Presentation Award* to the District for its Annual Budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

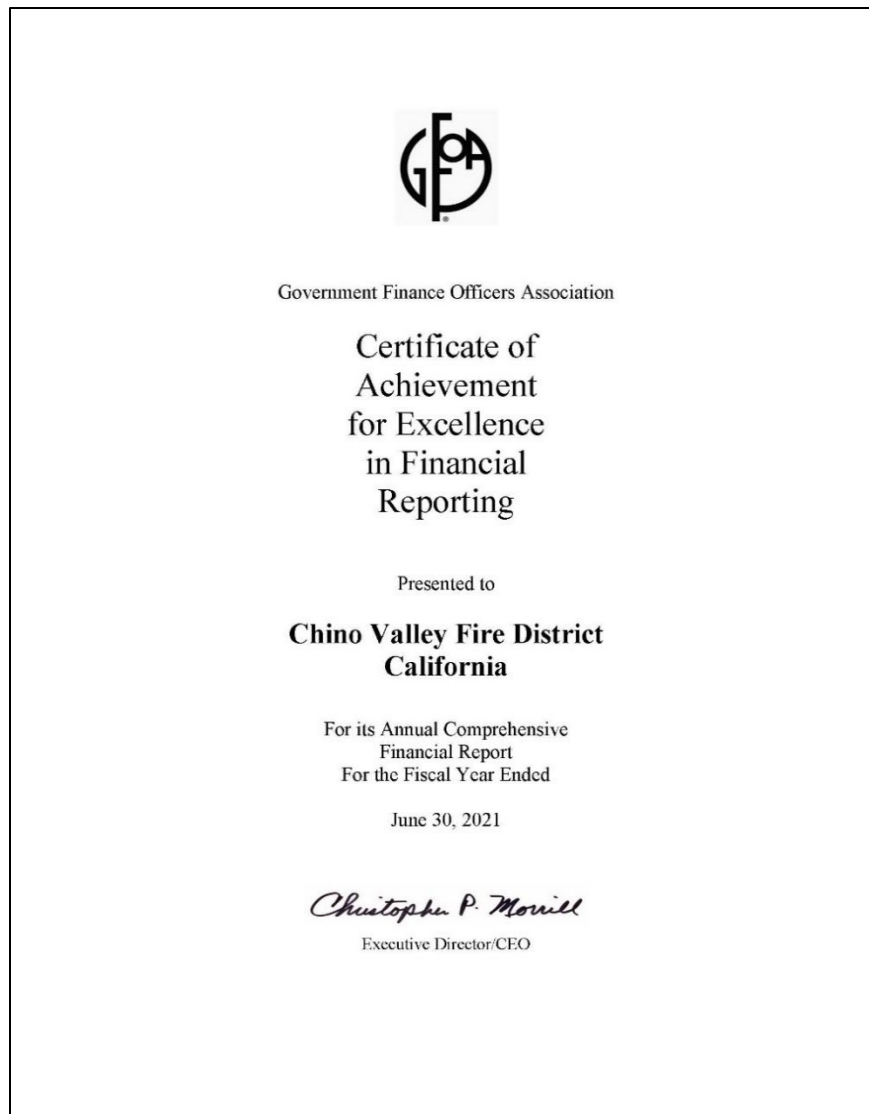


CHINO VALLEY FIRE DISTRICT

GFOA ACFR Award

Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the Chino Valley Fire District for its comprehensive annual financial report for the fiscal year ended June 30, 2021. This was the first year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.



RESOLUTION NO. 2023-08

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CHINO VALLEY INDEPENDENT FIRE DISTRICT ADOPTING A BUDGET
FOR THE 2023-24 FISCAL YEAR**

WHEREAS, the Chino Valley Independent Fire District annual budget for the 2023-24 fiscal year has been prepared in compliance with the Health & Safety Code (H&S) of the State of California; and,

WHEREAS, H&S sections 13890 through 13895 outline the requirements for adoption of preliminary and final budgets for fire protection districts; and,

WHEREAS, budget development for the 2023-24 annual budget started some six months ago and involved a rigorous and extensive process; and,

WHEREAS, the District is adopting a balanced budget and has determined that there will be sufficient revenues to adequately meet the amount of expenditures needed to protect life and property for the 2023-24 fiscal year; and,

WHEREAS, the Board of Directors held a public budget workshop to provide for budgetary input by members of the public, staff and the Board; and,

WHEREAS, in conjunction with the District's Fund Balance Policy, reserve funds have been specifically committed for certain express purposes by Board resolution; and,

WHEREAS, the Fund Balance Policy also contains a minimum fund balance required reserve which is able to be maintained under this budget; and,

WHEREAS, this Original Budget shall serve as both the Preliminary and Final Budgets for the 2023-24 fiscal year on a consolidated basis; and,

WHEREAS, the Board also has the opportunity to formally amend the budget at any time during the fiscal year; and,

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS: The Original Budget for the Chino Valley Independent Fire District for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as approved and adopted by the Board of Directors of the Chino Valley Independent Fire District on June 14, 2023, is hereby formally adopted by resolution.

June 14, 2023
Original Budget Resolution No. 2023-08
Page 2

REVIEWED, APPROVED AND ADOPTED at a Board meeting held on the 14th day of June 2023, by the following vote, to wit:

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

JOHN DEMONACO, PRESIDENT

ATTEST:

ANGELA ROBLES, CLERK OF THE BOARD

CHINO VALLEY FIRE DISTRICT

Mission, Vision & Values Policy Statement

MISSION

The mission of the Chino Valley Fire District is to provide exceptional service and safeguard the community.

VISION

As an organization, we...

...seek excellence in everything we do; with innovative practices, training, and equipment.

...remain transparent; open, honest, and accountable to each other and those we serve.

...appreciate our members; we attract, retain, and develop future leaders.

...value the public trust above all else; we are good stewards of our financial resources.

...endeavor to learn and grow; continuously seeking improvement and embracing change.

VALUES

- **FAITHFULNESS**

We are fully committed, invested and engaged in the communities we serve.

- **INTEGRITY**

We lead by example, according to the highest ethical and professional standards.

- **RESPECT**

We treat each other, and those we serve with compassion, dignity, and value.

- **EXCELLENCE**

We are relentless in our pursuit of the highest possible standard of quality.

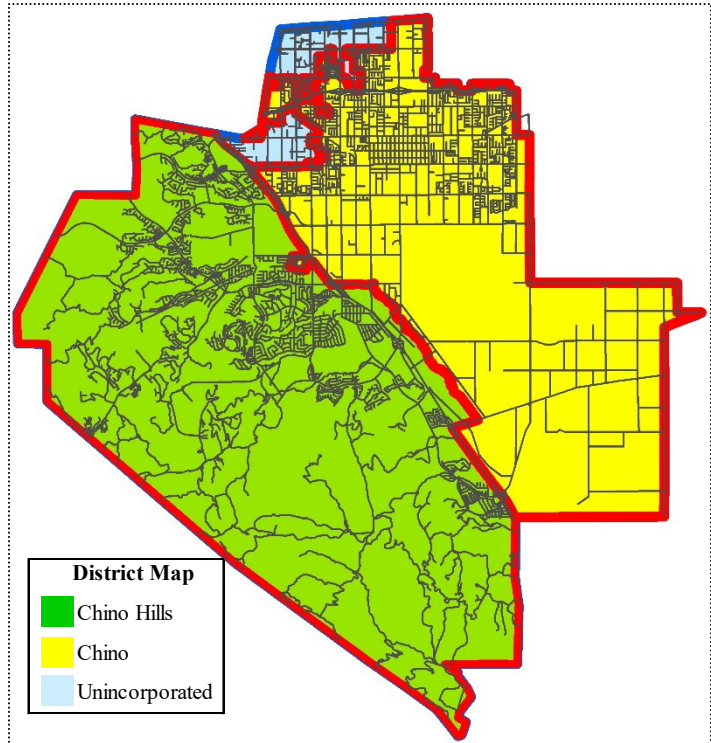
ORGANIZATIONAL & INTRODUCTORY INFORMATION



CHINO VALLEY FIRE DISTRICT

DISTRICT OVERVIEW

Although fire protection services in the Chino Valley have existed in various forms since the late 1800's, the Chino Valley Fire District was formed as a California special district in 1990 through a voter approved initiative, Proposition W, coinciding with the incorporation of the City of Chino Hills. Having recently celebrated its 30-year anniversary, the District provides fire protection and fire prevention services within the Chino Valley, and is governed by a five-member elected Board of Directors.



Located in the southwest region of San Bernardino County, the jurisdiction of the District is approximately 80 square miles in size and has an estimated current population of 169,962. It is estimated that the District population will be over 200,000 within the next 20 years. The Cities of Chino, Chino Hills, and surrounding unincorporated areas are served by the Fire District. District personnel responded to 13,811 emergency calls in 2022.

The District is bordered by Los Angeles County to the northwest; Orange County to the southwest; Riverside County to the southeast; the City of Ontario to the northeast and the City of Montclair to the north.



The Chino Valley community has a wide variety of development, which creates multiple fire problems. Approximately 48,000 residential units, from large single-family dwellings to apartment units, constitute the largest number of structure fires expected. This is due to the large number of residential units and the lack of ability to regulate fire safety practices in these occupancies. The major portion of emergency medical responses is anticipated to be at residential units.

Approximately 17,000 additional residential occupancies are planned for, or are being constructed, through the build-out of the community.

Target hazards within the District have been identified. The sites identified as such are considered to pose an extraordinary risk to lives and/or property. Examples of target hazards within the District are a senior residential site which consists of three-story non-sprinklered buildings; a four-story office building; an outdoor mall; several trucking routes; a public utility center and an airport. Several facilities, which, based on their operations, are deemed to be target hazards. Fire suppression, emergency medical, rescue and/or hazardous materials response are all services expected to be utilized at one of these locations during an emergency situation.

Over 3,400 commercial and industrial occupancies pose another type of fire problem. Current municipal planning projects the number of these occupancies to significantly increase at community build-out. In addition to the potential for large fires in these occupancies, the District expects spills and airborne releases of hazardous materials. Emergency responses for medical emergencies and rescue situations are also anticipated.



Multi-story occupancies are currently limited to mid-rise structures, three-story senior housing and a four-story office building. Additional mid-rise buildings are included in community development plans. Multi-story occupancies require an extraordinarily large number of fire ground personnel to control a fire. Mutual aid from neighboring jurisdictions is necessary to control these types of fires. Due to the large number of persons occupying these types of structures, emergency medical responses are expected to be high.

There are thirty-four existing public schools in the District, which includes twenty-two elementary, five junior high, six high schools, and one adult school. There are currently forty-four private and pre-schools in the Fire District. These schools are expected to have fire emergencies, as well as a high incidence of emergency medical and rescue service.

A general aviation airport owned by the County of San Bernardino lies within the District. This airport had 203,645 aircraft operations for the twelve-month period ended December 31, 2022. Although the County is responsible for crash-fire-rescue services at the airport, they have no resources assigned there. The District provides structural fire protection and emergency medical services at the airport. Consistent with the level of training and available resources, and in the absence of County fire resources, the District also provides initial response to aircraft incidents.

In addition to airport fire and emergency medical needs, hazardous materials incidents are expected to occur at the airport hangar facilities.



The wildland urban interface of Chino Hills presents a significant threat for wildfire. Over 14,000 acres of grass, brush and oak trees pose a seasonal fire threat to the residential interface. Over 300 residences are inspected annually, as part of the District’s Brush Inspection program, focusing on the removal of flammable vegetation. Agricultural fires in both the cities of Chino Hills and Chino pose a potential threat. Emergency medical and rescue services, as well as extensive automatic and mutual aid

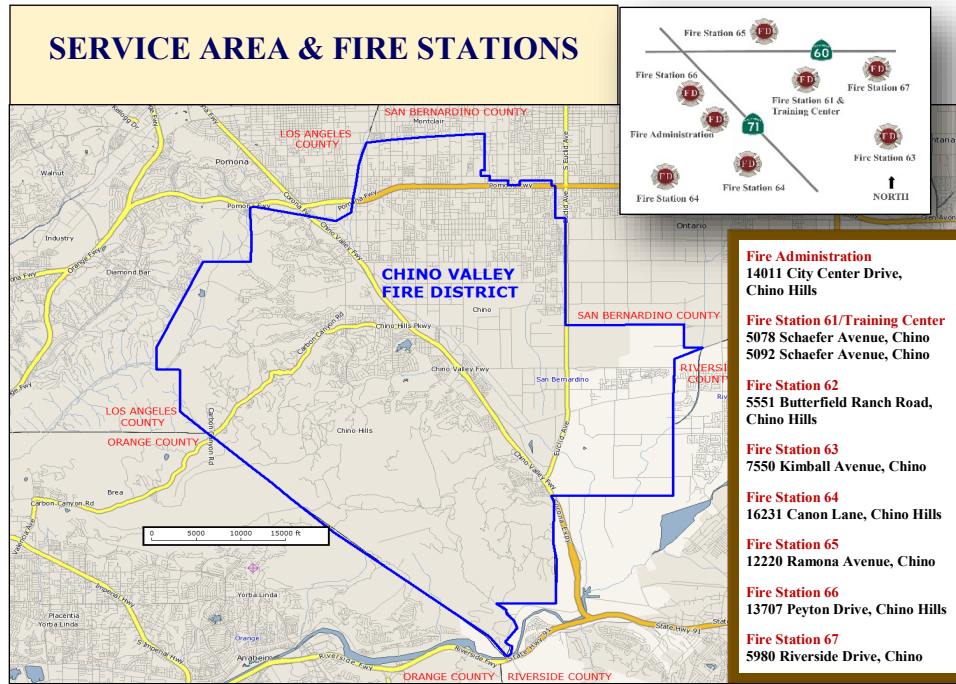
support, respond to incidents occurring in these rural areas, when needed.

In June 1990, 18 homes and one business were destroyed by a 6,600-acre wildfire that resulted in more than \$4.8 million dollars in damage. In November 2008, the “Freeway Complex Fire” destroyed 187 structures while burning 30,305 acres (13,304 acres in Chino Hills and the State Park) causing approximately \$16.1 million in damage. Although only one out-building was lost within the District, the potential existed for a devastating event. In October 2020, the “Blue Ridge Fire” burned 13,964 acres in District and in Orange County, destroying one structure and damaging nine others in Orange County. The total incident cost was approximately \$13 million.

There are a variety of transportation routes throughout the District, such as railroad routes, two freeways, two highways, congested city streets and rural roads, which provide a diverse and often over-burdened transportation system. These transportation routes are frequently subject to a variety of potentially complex emergency incidents including vehicle accidents, fires, and hazardous materials related incidents,



all which require emergency fire, medical and rescue services. Two large flood control channels, subsidiary channels and creeks, and the Prado Reservoir present the potential for water rescue incidents. Disasters experienced by Southern California may include earthquakes, flooding, landslides, fire conflagrations, commercial aviation accidents, terrorism and civil unrest.

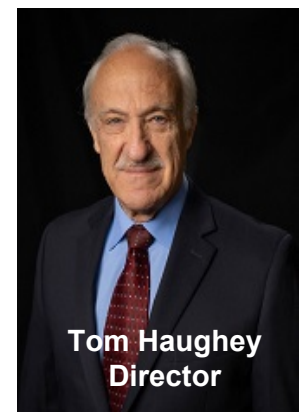
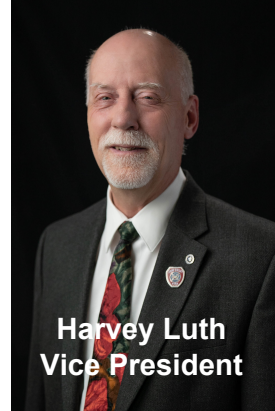
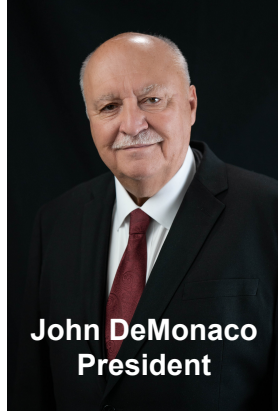


The District operates seven fire stations and employs approximately 155 full-time equivalent employees, including 116 sworn safety personnel. In addition to providing fire and emergency medical services within its jurisdiction, the District also provides fire and life safety

inspections, community education and community preparedness within the community.

CHINO VALLEY FIRE DISTRICT

Board of Directors & District Management



Contact: clerk@chofire.org

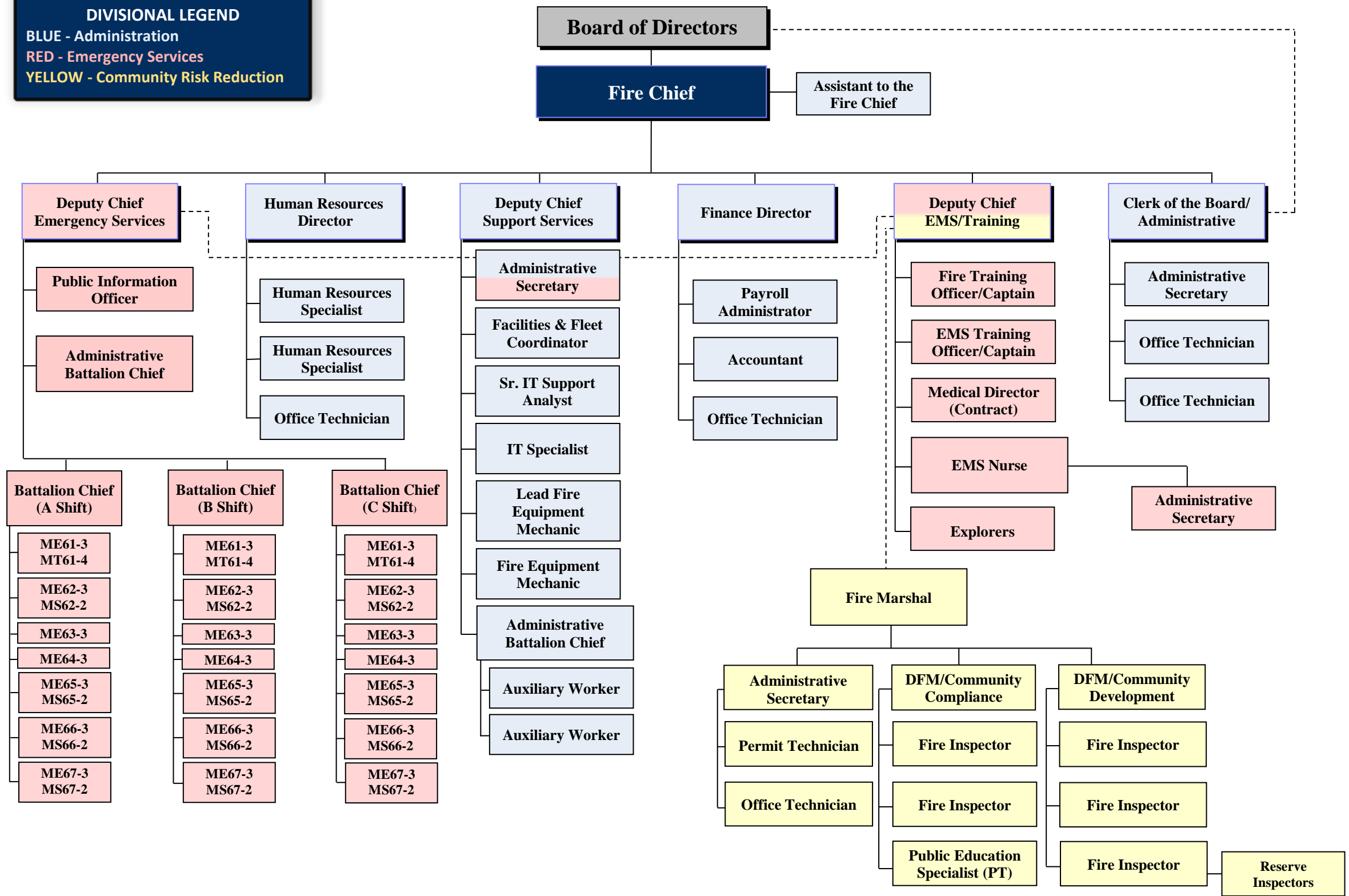


Senior Management Staff

Jeremy Ault	Deputy Chief
Nathan Cooke	Deputy Chief
Carlos Skibar	Deputy Chief
Mark Shaker	Finance Director
Angela Robles	Clerk of the Board
Anthony Arroyo	Human Resources Director

Chino Valley Fire District

DIVISIONAL LEGEND
 BLUE - Administration
 RED - Emergency Services
 YELLOW - Community Risk Reduction



Functional reporting as of 5/16/22

Chino Valley Fire District Personnel Listing

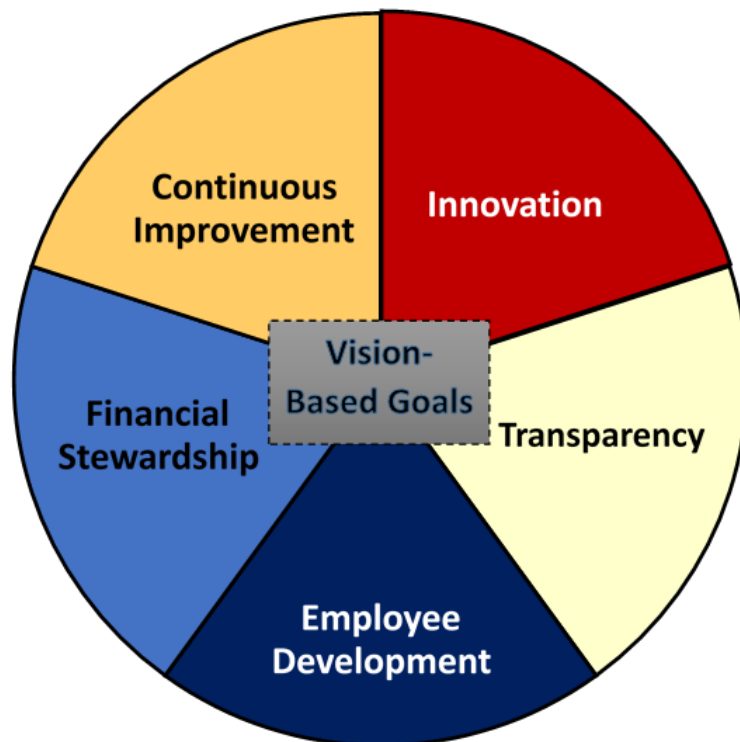
Full-Time Equivalent Staffing	FY20	FY21	FY22	FY23	FY24	Change FY23 to FY24
Administration						
Accountant	1.0	1.0	1.0	1.0	1.0	
Administrative Battalion Chief	2.0	2.0	2.0	2.0	2.0	
Administrative Secretary	1.5	1.5	1.5	1.5	1.5	
Assistant to the Fire Chief	-	-	-	1.0	1.0	-
Auxiliary Worker	2.0	2.0	2.0	2.0	2.0	*
Clerk of the Board/Administrative Manager	1.0	1.0	1.0	1.0	1.0	
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0	
Finance Director	1.0	1.0	1.0	1.0	1.0	
Fire Chief	1.0	1.0	1.0	1.0	1.0	
Fire Equipment Mechanic	-	-	-	1.0	1.0	-
Human Resources Director	1.0	1.0	1.0	1.0	1.0	
Human Resources Specialist	2.0	2.0	2.0	2.0	2.0	
Lead Fire Equipment Mechanic	-	-	-	1.0	1.0	-
Office Technician	4.0	4.0	4.0	4.0	4.0	
Payroll Administrator (reclassification)	-	-	-	1.0	1.0	
Payroll Coordinator (reclassification)	1.0	1.0	1.0	-	-	
Receptionist	-	-	-	-	-	
Sr. IT Support Analyst	1.0	1.0	1.0	1.0	1.0	
IT Specialist	1.0	1.0	1.0	1.0	1.0	
Total Administration	21.5	21.5	21.5	24.5	24.5	-
Community Risk Reduction						
Administrative Secretary	1.0	1.0	1.0	1.0	1.0	
Deputy Fire Marshal	3.0	3.0	3.0	3.0	3.0	*
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
Fire Inspector	7.0	7.0	7.0	7.0	7.0	*
Fire Marshal	1.0	1.0	1.0	1.0	1.0	
Office Technician	1.0	1.0	1.0	1.0	1.0	
Permit Technician	1.0	1.0	1.0	1.0	1.0	
Public Education Specialist	0.6	0.6	0.6	0.6	0.6	
Public Information Officer (transfer to ES)	1.0	1.0	1.0	-	-	
Total Community Risk Reduction	16.6	16.6	16.6	15.6	15.6	-
Emergency Services						
Administrative Secretary	0.5	0.5	1.5	1.5	1.5	
Battalion Chief	3.0	3.0	3.0	3.0	3.0	
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
EMS Coordinator	-	-	-	-	-	
EMS Nurse	1.0	1.0	1.0	1.0	1.0	
Fire Captain	24.0	24.0	24.0	24.0	24.0	
Fire Captain/EMS Training Officer	1.0	1.0	1.0	1.0	1.0	
Fire Captain/Fire Training Officer	1.0	1.0	1.0	1.0	1.0	
Fire Engineer	24.0	24.0	24.0	24.0	24.0	
Firefighter/Paramedic	51.0	51.0	51.0	57.0	57.0	-
Office Technician	0.7	0.7	-	-	-	
Public Information Officer (transfer from CRR)	-	-	-	1.0	1.0	
Total Emergency Services	107.2	107.2	107.5	114.5	114.5	-
GRAND TOTAL	145.3	145.3	145.6	154.6	154.6	-

* Not Fully Funded: 1.0 Deputy Fire Marshall, 2.0 Fire Inspectors, 0.4 Part-Time Auxiliary Worker

CHINO VALLEY FIRE DISTRICT

Vision Statement Based Goals

1. Seek excellence in everything we do; with innovative practices, training and equipment.
2. Remain transparent at all times; open, honest, and accountable to each other and those we serve.
3. Appreciate our people; attract, retain & develop future leaders.
4. Value public trust above all else; be good stewards of our financial resources.
5. Endeavor to learn and grow; continuously seek improvement & embrace change.



CHINO VALLEY FIRE DISTRICT

Staffing Overview & Departmental Reporting

STAFFING OVERVIEW

As a public safety agency, the vast majority of the District’s employees, about 76% of positions authorized in the FY24 budget, are sworn personnel. This includes the fire chief, deputy and battalion chiefs, captains, engineers and firefighter/paramedics. The District hires only licensed paramedics for its emergency services ranks. With the exception of the certain chief officers and training captains, sworn personnel work 24-hour shifts and the District generally maintains minimum constant staffing of 36 emergency personnel on duty at all times.

The District is organized into three divisions: Administration, Community Risk Reduction and Emergency Services. Departments within each division are outlined below.

District staffing also includes typical civilian local government administrative support departments such as finance, human resources, clerk’s office and general administration, as well as fire inspectors and related support staff for fire prevention and inspection-type activities in our community risk reduction area. A total of 154.6 full-time equivalent (FTE) positions are authorized in the FY24 budget

Administration (24.5)	<ul style="list-style-type: none"> •Fire Chief's Office/General Administration •Clerk of the Board •Human Resources •Finance •Support Services
Community Risk Reduction (15.6)	<ul style="list-style-type: none"> •CRR Administration •Community Compliance & Development •Community Preparedness
Emergency Services (114.5)	<ul style="list-style-type: none"> •ES Administration •Training & Safety •EMS Services/Fire Suppression

See the *Organization Chart* and *Personnel Listing* for additional specifics.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Pay and benefits for the majority of District personnel are provisioned under one of two Memorandums of Understanding (MOU). The Chino Valley Professional Firefighters (CVPF) represent all sworn safety personnel below the rank of Battalion Chief. Teamsters represents non-safety personnel, exclusive of management, confidential and part-time staff members. With the exception of the fire chief, all staff are at-will employees. Salary and benefit provisions for unrepresented staff are specified by board resolution, and terms of employment for the fire chief are specific by contract.

A summary of the highlights of the District’s current labor commitments is as follows:

LABOR COMMITMENTS			
	CVPF Local 3522 (Safety)	Teamsters Local 1932 (Non-Safety)	Unrepresented Management & Confidential Personnel[^]
# of Covered Employees	107	25	19
MOU Expiration	June 30, 2024	June 30, 2024	June 30, 202 (Board resolution)
Classic Retirement Benefit Formula	3% @ 55	2.5% @ 55 (Non-Safety) 3% @ 55 (Safety)	2.5% @ 55 (Non-Safety Mgmt) 3% @ 55 (Safety Mgmt)
PEPRA Retirement Benefit Formula¹	2.7% @ 57	2% @ 62 (Non-Safety) 2.7% @ 57 (Safety)	2% @ 62 (Non-Safety) 2.7% @ 57 (Safety)
Future Known Salary Changes²	3.5% at July 1, 2023 for engineers, 2.5% for all other members	2.5% at July 1, 2023	2.5% at July 1, 2023

[^]Excludes unrepresented part-time personnel and the fire chief, who serves under an employment contract.

¹Personnel hired on or after January 1, 2013 who are defined as “new members” under the Public Employees Pension Reform Act of 2013 (PEPRA), have a reduced retirement benefit formula.

²Negotiations for successor MOUs are ongoing, and changes for unrepresented personnel are subject to future board action.

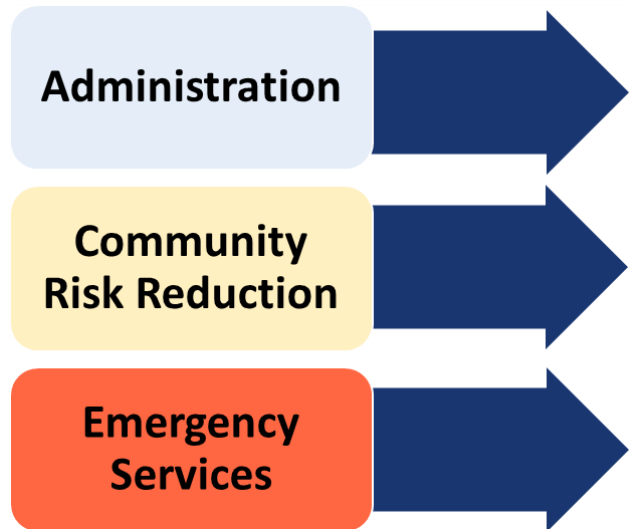
DEPARTMENTAL REPORTING

The District's operating divisions and related departments are further described below, including departmental summaries of staffing, operating budgets, goals and performance measure reporting.

ADMINISTRATION

The Administration division provides general management, support and overhead functions typical of local government. Departments within Administration include:

1. General Administration
2. Finance
3. Human Resources
4. Clerk of the Board
5. Support Services



COMMUNITY RISK REDUCTION

The Community Risk Reduction (CRR) Division is responsible for maintaining a safe environment in the Chino Valley through a professional balance of education, engineering, community outreach and compliance. This division is organized into three departments to better serve the public:

1. Administration
2. Community Compliance & Development
3. Community Preparedness

EMERGENCY SERVICES

The Emergency Services (ES) Division is the largest division of the District. Fire personnel in this division are responsible for medical emergency response, fire suppression, rescue activities, and the mitigation of disasters. This division is divided into three departments:

1. Administration
2. Training
3. Suppression

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 01	ADMINISTRATION

The **Administration** department includes the office of the Fire Chief and related administrative functions of the District. The Fire Chief reports to the District’s five-member elected Board of Directors and Board-related costs are also contained in this department. In FY17, the Support Services (SS) department was formed and a number of personnel from Administration were transitioned to the new SS department.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Fire Chief	1.0	1.0	1.0	1.0	1.0
Assistant to the Fire Chief	0.0	0.0	0.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	3.0	3.0

EXPENDITURES BY MAJOR CATEGORY*					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 839,104	\$ 865,165	\$ 1,275,119	\$1,105,671	\$ 1,142,738
Services and supplies	1,266,269	1,426,537	1,598,824	2,034,705	2,279,676
Capital Outlay	33,272	-	160,209	63,722	-
Total	\$2,138,644	\$2,291,702	\$3,034,152	\$3,204,098	\$3,422,414

*Expenditures include Board related cost.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

ADMINISTRATION DEPARTMENT GOALS & OBJECTIVES:

1. Maintain the California Special Districts Association Platinum level accreditation;
2. Maintain the California Special Districts Association District Transparency Certificate of Excellence;
3. Continue to present the Fire District’s dedication of service to the community through the yearly State of the Fire District;
4. Administer new Fire Station 68 and Essential Resource Facility project;
5. Update District Standards of Coverage (SOC) and Master Plan;
6. Continue to explore opportunities to enhance ambulance transport service.

FY24 BUDGET					
ADMINISTRATION DEPT PERFORMANCE MEASURES					
MEASUREMENT	Vision Statement Based Goal	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Platinum accreditation	1	Ongoing – Renew in last quarter of 2025	YES	YES	YES
Transparency Certificate of Excellence	2, 3	Ongoing – Renew in last quarter of 2025	YES	YES	YES
State of the Fire District Presentation	1, 2, 3, 4, 5	Ongoing – annually	YES	YES	YES
Fire Station 68 and ERF Project	1, 2, 4, 5	Spring of 2025	Property Transfer Complete	In progress	In progress
SOC and Master Plan Update	1, 2, 3, 4, 5	Ongoing	N/A – New Goal	Ongoing	Ongoing
Enhanced ATS Opportunities	1, 2, 4,5	Ongoing	In progress	In progress	In progress

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 11	FINANCE

The **Finance** department personnel are responsible for all accounting and finance related functions of the District, including general accounting and financial reporting, accounts receivable and payable, purchasing, budgeting, treasury, payroll, financial planning and analysis. The District does not have an elected treasurer.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0
Payroll Administrator[#]	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	4.0	4.0	4.0	4.0	4.0

[#]Reclassified from Payroll Coordinator during FY22.

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 675,642	\$ 739,105	\$ 962,992	\$ 855,459	\$ 777,536
Services and supplies	121,281	75,944	92,779	129,360	148,724
Capital Outlay	-	-	-	-	-
Total	\$ 796,923	\$ 815,049	\$ 1,055,771	\$ 984,819	\$ 926,260

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FINANCE DEPARTMENT GOALS & OBJECTIVES:

1. Publish an annual budget document which meets the requirements of the GFOA awards program;
2. Publish a Comprehensive AFR which meets the requirements of the GFOA awards program;
3. Continue employee staff development by collectively completing at least 80 hours of professional training and education;
4. Engage consultant to work with staff in ensuring efficiencies in use of financial management software.
5. Implement electronic timesheet entry and approval system.

FY24 BUDGET FINANCE DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
GFOA Budget award	#1, #2, #4, #5	Ongoing	YES	YES	YES
GFOA Comprehensive AFR award	#1, #2, #4, #5	Ongoing	YES	YES	YES
Employee development – staff training hours	#1, #3, #5	Ongoing	YES	YES	YES
Financial Management systems review	#1, #4, #5	6/30/24	N/A – New Goal	Consultant selected	YES
Implement electronic timesheet entry and approval system	#1, #4, #5	6/30/24	N/A – New Goal	N/A – New Goal	YES

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 12	HUMAN RESOURCES

The **Human Resources** (HR) department is responsible for employee and labor relations, recruitment and retention, benefits management, succession planning and risk management.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Human Resource Director	1.0	1.0	1.0	1.0	1.0
Human Resources Specialist	2.0	2.0	2.0	2.0	2.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	4.0	4.0	4.0	4.0	4.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 591,316	\$ 653,895	\$ 627,376	\$ 676,408	\$ 698,891
Services and supplies	101,771	77,181	177,044	128,135	172,440
Capital Outlay	-	-	-	-	-
Total	\$ 693,087	\$ 731,076	\$ 804,420	\$ 804,543	\$ 871,331

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

HR DEPARTMENT GOALS & OBJECTIVES:

1. Amend District’s Personnel Rules to include legislated and procedural updates;
2. Document Human Resources policies and procedures;
3. Convert all materials and processes relating to recruitment to a digital format.
4. Full implementation of Benefits Administration to integrate with Open Enrollment;
5. Create District Training videos for staff including Updated Worker’s Comp overview and NEOGOV training videos.

FY24 BUDGET HR DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Update Personnel Rules	#2, #4	Ongoing	Internal Review	Continuing Internal Review	Review by Labor Council and Board Approval
Document HR Procedures	#2, #3, #5	Ongoing	Documented at least 35% of HR processes and procedures	Document at least 50% of HR processes and procedures	Document at least 80% of HR processes and procedures
Convert and Optimize all Recruitment Related Materials and Processes to Digital Format	#3	6/30/2024	New goal	Setup and further utilize NEOGOV’s automation capabilities for recruitment Convert testing process to be compatible with the utilization of iPads.	Complete by target date
LOGO’s Benefits Administration Module	#1, #5	6/30/2024	Continuous testing but not implemented with Payroll test	Finalize testing for full implementation	Complete by target date
District Training Videos	#5	6/30/2024	New goal	Create and record presentations to upload to Target Solutions	Complete by target date

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10 Administration
Department: 13 CLERK OF THE BOARD

The **Clerk of the Board** (COB) department is responsible for public meeting agenda management, records retention, public records requests, elected officials relations, support to the Board of Directors, as well as general office administrative functions and support. The Clerk of the Board/Administrative Manager is a non-elected staff position.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Clerk of the Board/ Administrative Manager	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	3.0	3.0	3.0	3.0	3.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 438,866	\$ 533,548	\$ 477,878	\$ 562,968	\$ 506,582
Services and supplies	57,009	10,163	43,902	63,540	60,940
Capital Outlay	-	-	-	-	-
Total	\$ 495,875	\$ 543,711	\$ 521,780	\$ 626,508	\$ 567,522

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

COB DEPARTMENT GOALS & OBJECTIVES:

1. Continue employee staff development by collectively completing at least 80 hours of professional training and education;
2. Implement the District’s new agenda and meeting management software system;
3. Implement Form 700 Statement of Economic Interests electronic filing system;
4. Update Records Retention and Destruction Policy and Schedule.

FY24 BUDGET					
COB DEPT PERFORMANCE MEASURES					
MEASUREMENT	Vision Statement Based Goal	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Employee development – staff training hours	1, 3, 5	Ongoing	YES	Ongoing	Ongoing
Implement Agenda and Meeting Management System	1, 2,4	12/31/2023	In progress	12/31/2023	N/A – Anticipated to be Complete
Implement Form 700 SEI E-Filing System	1, 5	First quarter of 2024	N/A – New Goal	In progress	First quarter of 2024
Update Records Retention Schedule and Records Policies	1, 5	6/30/2024	N/A – New Goal	Ongoing	Ongoing

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 15	SUPPORT SERVICES

The **Support Services** (SS) department oversees fleet and facilities planning and acquisition, repairs and maintenance, as well as the District’s information technology functions. Support Services was started as a new department during FY17.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Administrative Battalion Chief	2.0	2.0	2.0	2.0	2.0
Administrative Secretary	0.5	0.5	0.5	0.5	0.5
Auxiliary Worker	2.0	2.0	2.0	2.0	2.0
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0
Lead Fire Equipment Mechanic	0.0	0.0	0.0	1.0 ²	1.0 ²
Fire Equipment Mechanic	0.0	0.0	0.0	1.0 ²	1.0 ²
Senior IT Support Analyst	1.0	1.0	1.0	1.0	1.0
IT Specialist	1.0	1.0	1.0	1.0	1.0
Total	8.5	8.5	8.5	10.5	10.5

¹0.5 FTE transferred to 60-01, Emergency Services Administration, for cost accounting purposes.

²New positions

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 1,797,546	\$ 1,191,050	\$ 1,360,727	\$ 1,501,610	\$ 1,566,600
Services and supplies	72,095	51,591	67,994	84,030	97,370
Capital Outlay	72,316	-	28,698	-	-
Total	\$ 1,941,957	\$ 1,242,641	\$ 1,457,419	\$ 1,585,640	\$ 1,663,970

SS DEPARTMENT GOALS & OBJECTIVES:

1. Enhance the District's cyber security
 - A. Transition district software to Microsoft 365 platform
 - B. Enhanced multifactor authentication protocol enactment
 - C. Conduct vulnerability and penetration testing on all District electronic platforms
2. Apparatus preparation for Fire Station 68 growth
 - A. Procure second battalion, Incident Command vehicle for Fire Station 68
 - B. Procure all onboard safety equipment necessary for station 63 Class 3 Firefighting Apparatus
 - C. Initiate a comprehensive review and systematic update of fleet replacement schedule
3. Mechanic/Apparatus Program:
 - A. Phase two mechanics tool inventory acquisition and buildout
4. Strategic plan development for future fire stations and apparatus:
 - A. Perform an analytical assessment of the future fire stations locations
 - B. Perform an assessment of the future apparatus needs for the District;
5. Fire Station 68:
 - A. Complete Fire Station 68 and Essential Resource Facility construction documents phase of project
 - B. Initiate general plan amendments and Site plan review for property with City of Chino Hills
 - E. Initiate Request for Proposal bid process to select general contractor for build project to include Station 68 and Essential Resource Facility
 - F. Begin construction of Fire Station 68
6. External Funding Opportunities
 - A. Work with Federal legislators for opportunities of federal funding options to assist with projected station 68 and Essential Resource Facility building costs
 - B. Work with State legislators for opportunities of California state funding options to assist with projected station 68 and Essential Resource Facility building costs

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY24 BUDGET SS DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Cyber Security Enhancements	#1, #2, #3, #4, #5	3/24	New Goal	New Goal	Yes
Incident Command Apparatus Procurement	#1, #2, #4, #5	5/23	New Goal	New Goal	Yes
Mechanic/Apparatus Phase II Tool and Equipment Acquisition	#1, #3, #4, #5	6/23	In Process	In Process	Yes
Strategic Analytical plan for future Fire Station Location(s)	#1, #2, #3, #4, #5	6/23	New Goal	New Goal	Yes
Fire Station 68 and E.R.F. Project	#1, #2, #4, #5	6/23	In Process	In Process	In Progress
Seek Federal and State Funding Opportunities for Building Project	#1, #2, #3, #4, #5	6/23	New Goal	New Goal	In Progress

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 20 Community Risk Reduction
Department: 01 ADMINISTRATION

Administration is responsible for the overall management and supervision of the division, providing general support to each department within CRR.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
Total	3.0	3.0	3.0	3.0	3.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 947,626	\$ 714,367	\$ 598,957	\$ 775,039	\$ 812,118
Services and supplies	7,326	6,487	6,058	24,760	25,275
Capital Outlay	22,159	-	-	-	-
Total	\$ 977,111	\$ 720,854	\$ 605,015	\$ 799,799	\$ 837,393

CRR DIVISION-WIDE GOALS & OBJECTIVES:

1. Process inspection billing in an efficient manner while targeting for at least a 90% collections rate;
2. Continue to use various social media platforms and increase and enhance social media outreach/following by at least 5%;
3. Continue to utilize and refine electronic plan and permit submittal process;
4. Build upon existing processes to ensure efficiency with new technology upgrades;
5. Continue employee staff development by collectively completing at least 80 hours of professional training and education.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY24 BUDGET					
CRR DIVISION-WIDE PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Collection process on inspection fees	#1, #2, #4, #5	Ongoing	95%	90-100%	90-100%
Complete fire & life safety inspections and outreach (Results to exclude new construction inspections)	#1, #2, #4, #5	Ongoing	954	1,000	1,250
Electronic plan and permit submittal process	#1, #4, #5	Achieved	100%	100%	100%
Ensure efficiency with new technology changes	#1, #2, #4, #5	Ongoing	Launched New Inspection Software	YES	Ongoing
Employee development- staff hours of training	#1, #3, #5	Ongoing	838 hrs.	800	800

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 20 Community Risk Reduction
Department: 21 COMPLIANCE & DEVELOPMENT

Community Compliance and Development is organized as a single department while providing a variety of services. Community Compliance oversees the District’s vegetation management program, consisting of bi-annual inspections conducted by fire inspectors to ensure proper clearance of vegetation and other combustible materials. Fire inspectors are also responsible to conduct mandatory occupancy inspections along with targeted inspections to ensure fire code compliance. This includes coordination of engine company inspections. Community Compliance also oversees the District’s fire investigation program. Fire investigators are highly trained specialists who use a systematic approach and knowledge of basic fire science to conduct fire investigations. Investigators are also trained to gather evidence for prosecution in the event of arson-related fires.

Community Development ensures all new construction in the Chino Valley is code compliant by working with developers prior to building design to ensure code requirements are understood and met. District personnel review plans prior to construction and issue permits for various construction related projects. Once plans are approved and permits have been issued, inspections are conducted to ensure compliance with approved plans, codes, and/or standards.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Fire Marshal	2.0	2.0	2.0	2.0	2.0
Fire Inspector	7.0	7.0	7.0	7.0	7.0
Permit Technician	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	11.0	11.0	11.0	11.0	11.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 1,118,393	\$ 1,397,962	\$ 1,545,074	\$ 1,649,998	\$ 1,670,892
Services and supplies	164,015	77,847	180,820	180,922	195,520
Capital Outlay	65,362	67,060	33,195	-	-
Total	\$ 1,347,770	\$ 1,542,869	\$ 1,759,089	\$ 1,830,920	\$ 1,866,412

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 20 Community Risk Reduction
Department: 22 PREPAREDNESS

Community Preparedness empowers the public with knowledge for emergency preparedness. This department also promotes fire and life safety education to all segments of the population and works in partnership with local community groups, volunteer organizations, non-profits, our local schools and community leaders. Preparedness also oversees the Fire District’s social media platforms such as Facebook, Instagram, Twitter, and YouTube and is responsible for public and media relations.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0
Public Education Specialist	0.6	0.6	0.6	0.6	0.6
Public Information Officer	1.0	1.0	1.0	0.0 ³	0.0 ³
Total	2.6	2.6	2.6	1.6	1.6

³Transferred to 60 01, Emergency Services Administration

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 418,097	\$ 251,249	\$ 275,094	\$ 92,260	\$ 106,076
Services and supplies	52,019	35,704	34,806	58,865	63,615
Capital Outlay	-	-	-	-	-
Total	\$ 470,116	\$ 286,953	\$ 309,900	\$ 151,125	\$ 169,691

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60	Emergency Services
Department: 01	ADMINISTRATION

Administration is responsible for the overall management and supervision of the division, providing general support to each department within ES.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	0.5	0.5	0.5	0.5	0.5
Public Information Officer	0.0	0.0	0.0	1.0 ⁵	1.0
Total	1.5	1.5	1.5	2.5	2.5

⁴0.5 FTE transferred from 60-01, Emergency Services Administration, for cost accounting purposes.

⁵Transferred from 20-22, CRR Preparedness

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 325,767	\$ 615,760	\$ 640,577	\$ 789,295	\$ 818,497
Services and supplies	52,666	34,248	33,601	60,175	64,155
Capital Outlay	-	-	-	-	-
Total	\$ 378,434	\$ 650,008	\$ 674,178	\$ 849,470	\$ 882,652

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60 Emergency Services
Department: 61 TRAINING

Training combines classroom, computer and hands-on applications for training of ES firefighter personnel. An Emergency Medical Services (EMS) nurse and two training captains provide training and support to District firefighters. Overseen by the District’s contracted physician medical director, training staff is responsible for maintaining the EMS program, including training, compliance, quality assurance and patient care reporting. Training is also responsible for community outreach programs which include community CPR and First Care Provider classes.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Fire Captain/ EMS Training Officer	1.0	1.0	1.0	1.0	1.0
Fire Captain/ Fire Training Officer	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	0.0	0.0	0.0	1.0 ⁷	1.0 ⁷
Office Technician	0.7	0.7	0.7	0.0	0.0
EMS Nurse	1.0	1.0	1.0	1.0	1.0
Total	3.7	3.7	3.7	4.0	4.0

⁶Transferred from 60-61, Emergency Services Administration, for cost accounting purposes.

⁷Office Technician promoted to full-time Administrative Secretary

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET
Salaries and benefits	\$ 896,908	\$ 1,168,653	\$ 1,300,436	\$ 1,292,254	\$ 1,378,768
Services and supplies	62,664	58,651	112,196	127,234	133,278
Capital Outlay	-	-	-	14,000	-
Total	\$ 959,572	\$ 1,227,304	\$ 1,412,632	\$ 1,419,488	\$ 1,512,046

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

TRAINING DEPARTMENT GOALS & OBJECTIVES:

1. Continue to evaluate and improve the CVFD Cardiac Care Program and other EMS delivery services, including developing a yearly award/recognition ceremony for survivors.
2. Support EMS QA/CQI processes that provide timely feedback to personnel for CPR and Cardiac Survivor metrics.
3. Engage with various stakeholders to ensure high level of service in response to the SB County Ambulance Provider RFP results.
4. Facilitate quality training to personnel at all levels for personal and professional development, across multiple forms of media and platforms; including Engineer, Captain, and BC academies and training. Prepare for FS 68 personnel recruitments.
5. Develop and maintain automated reporting methods for personnel to monitor compliance of District Key Performance Indicators, such as response times, NFIRS and ePCR compliance, and training records.
6. Conduct promotional exams, recruitments, and new hire orientations as necessary.

FY23/24 BUDGET					
TRAINING DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2023 TARGET
Evaluate and Improve Cardiac Care Program	#1, #5	Continuous	Top Tier Survivor KPIs	Annual Survivor Recognition	Continuous
Support EMS QA/QI Processes	#1, #2, #5	Continuous	Continuous	Image Trend	Continuous
Engage in Ambulance Transport opportunities	#1, #2, #3, #4, #5	Continuous/ Pending RFP	ABH Concluded	RFP award and integration	Continuous/ Pending RFP
Seek innovative training opportunities	#1, #5	Continuous/ Prep for FS68	Multiple classes and conferences	Continuous	Continuous/ Prep for FS68
Develop Automated Reporting Methods	#1, #2, #5	Continuous	“First Arriving Platform” deployment	Reports to assist with divisional KPIs	Continuous
Recruitments and New Hire Orientation	#1, #3, #5	Continuous/ Prep for FS68	2 Promotionals 2 Orientation FF recruitment	Continuous	Continuous/ Prep for FS68

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60 Emergency Services
Department: 62 SUPPRESSION

Suppression personnel provide emergency medical care and fire and rescue services, working 24 hours a day, seven days a week, 365 days a year, with the District operating three shifts. The majority of District suppression personnel are state licensed paramedics, enabling the District to maintain the highest level of care and support to the community. District paramedics provide state-of-the-art advanced life support care, including pre-hospital 12-lead ECG’s, standing orders for patients with Acute Coronary Syndrome, and transcutaneous cardiac pacing.

FTE PERSONNEL					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Battalion Chief	3.0	3.0	3.0	3.0	3.0
Fire Captain	24.0	24.0	24.0	24.0	24.0
Fire Engineer	24.0	24.0	24.0	24.0	24.0
Firefighter/ Paramedic	51.0	51.0	51.0	57.0	57.0
Total	102.0	102.0	102.0	108.0	108.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2020	FY 2021	FY 2022	FY 2023 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$28,757,184	\$32,049,690	\$35,494,587	\$35,031,554	\$36,983,206
Services and supplies	3,626,052	3,545,075	3,900,223	4,731,113	4,652,182
Capital Outlay	847,122	3,751,916	871,758	1,152,653	677,000
Total	\$33,230,359	\$39,346,681	\$40,266,568	\$40,915,320	\$42,312,388

SUPPRESSION DEPARTMENT GOALS & OBJECTIVES:

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

1. Take possession of Class 3 Aircraft Rescue and Fire-Fighting (ARFF) unit, and continue to train all personnel in Airport Operations.
2. Achieve a Type-2 Swift Water Rescue Designation from the Office of Emergency Services (OES) and support the state’s mission.
3. Obtain grant funding for a more robust Peer Support Program that includes clinicians and Therapy Canines.
4. Equip and train personnel to participate in Rapid Extraction Module Support (REMS) and deploy team as part of a local agency response.
5. Participate in the Regional Urban Search and Rescue (USAR) forming with Rancho Cucamonga Fire, Ontario, and Montclair Fire.
6. Perform a feasibility study for a Tactical Medic Program with Chino Police Department.
7. Update and review response models using current data and analytics.
8. Implement Auto-Aid agreements with Cal-Fire (Eastvale) and Ontario Fire and review Operational Plans.
9. Improve UAS-Drone program with new pilots, training, and cooperative agreements with surrounding agencies.
10. Continue Breathing Apparatus UBSS upgrades to comply with new industry standards.

FY24 BUDGET					
SUPPRESSION DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Class 3 Aircraft Rescue & ARFF unit	#1, #5	6/23	New Goal	YES	Yes
Type-2 Swift Water Rescue	#1, #5	6/24	New Goal	New Goal	Yes
Peer Support Program & Therapy Canines	#1, #3	6/24	New Goal	New Goal	Yes
Rapid Extraction Module Support	#1, #5	6/24	New Goal	New Goal	Yes
USAR Participation with other agencies	#1, #5	6/24	New Goal	New Goal	Yes

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY24 BUDGET					
SUPPRESSION DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2022 RESULTS	FY 2023 ESTIMATE	FY 2024 TARGET
Tactical Medic Program with Chino Police Department	#1, #4, #5	6/23	Ongoing	Ongoing	Ongoing
Update and review response models	#1, #4	Ongoing	Ongoing	Ongoing	Ongoing
Auto-Aid agreements with other agencies	#1, #4, #5	6/23	New Goal	New Goal	Yes
UAS- Drone program & cooperative agreements	#1, #5	6/24	Ongoing	Ongoing	Yes
Breathing Apparatus UBSS upgrades	#1	6/24	Ongoing	Ongoing	Yes



CHINO VALLEY FIRE DISTRICT

Account Code Structure

ACCOUNT CODE STRUCTURE

Division – Department

- 100-10-01-000 Administration – **Admin**
- 100-10-11-000 Administration – **Finance**
- 100-10-12-000 Administration – **Human Resources**
- 100-10-13-000 Administration – **Clerk of the Board**
- 100-10-15-000 Administration – **Support Services**

- 100-20-01-000 Community Risk Reduction – **Admin**
- 100-20-21-000 Community Risk Reduction – **Compliance & Development**
- 100-20-22-000 Community Risk Reduction – **Preparedness**

- 100-60-01-000 Emergency Services – **Admin**
- 100-60-61-000 Emergency Services – **Training**
- 100-60-62-000 Emergency Services – **Suppression**

FUND	DIVISION	DEPARTMENT	PROJECT	ACCOUNT
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Example:

100 -	60 -	62 -	000 -	7025
(General Fund)	(Emergency Services)	(Suppression)	(Unspecified)	(Clothing)

Fund (this field will always be 100)

Division (10=Administration, 20=Community Risk Reduction, 60=Emergency Services)

Department (varies within Division)

Project (This field will generally be 000, but may be used to track grants, project accounting, etal., as 001, 002, etc.)

Account (defines the expense type - see attached list of common accounts)

Common Accounts

6035	Coverage – training and support
6350	Tuition reimbursement
7025	Clothing
7035	Telephone
7042	Cellular phones
7043	Electronic equipment maintenance
7070	Food
7075	Memberships
7080	Publications
7085	Legal postings
7120	Small tools and equipment
7125	Inventory equipment
7130	Non-inventory equipment
7135	Public education expenses
7140	Training
7180	Utilities
7250	General liability insurance
7305	Office supplies
7310	Postage
7323	Printing
7405	Services – auditing
7415	Services – county
7440	Services – legal
7445	Services – dispatch
7450	Services – other
7515	Kitchen and dining expense
7525	Laundry and dry cleaning expense
7535	General household expense
7540	Medical supplies
7550	Vehicle maintenance
7555	Equipment maintenance
7560	Fuel
7570	Structure maintenance
7597	Structure rent/lease
8830	CAPITAL – Structure Improvement
8840	CAPITAL – Equipment
8850	CAPITAL – Vehicles

CHINO VALLEY FIRE DISTRICT

District Facilities

The District currently operates seven fire stations and various other special purpose facilities. The District’s long-term master plan projects the operational need for two to three additional fire stations at community build-out over the next two to three decades. Historically, the cities of Chino and Chino Hills have been financially responsible for the building of District fire stations within each respective city’s boundaries. The fire stations and the Training Center located in Chino are leased by the District from the City of Chino. All other facilities are District owned.

The District and the City of Chino Hills have entered into an agreement for property transfer and funding for construction of Fire Station No. 68 in Chino Hills. Construction will likely commence in late 2022 or early 2023, with completion and occupancy likely in early 2024.

Facility	Address	
Fire Administration	14011 City Center Drive Chino Hills	
Fire Station 61	5078 Schaefer Avenue Chino	
Fire Station 62	5551 Butterfield Ranch Road Chino Hills	

CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES

Fire Station 63	7550 Kimball Avenue Chino	
Fire Station 64	16231 Canon Lane Chino Hills	
Fire Station 65	12220 Ramona Avenue Chino	
Fire Station 66	13707 Peyton Drive Chino Hills	
Fire Station 67	5980 Riverside Drive Chino	

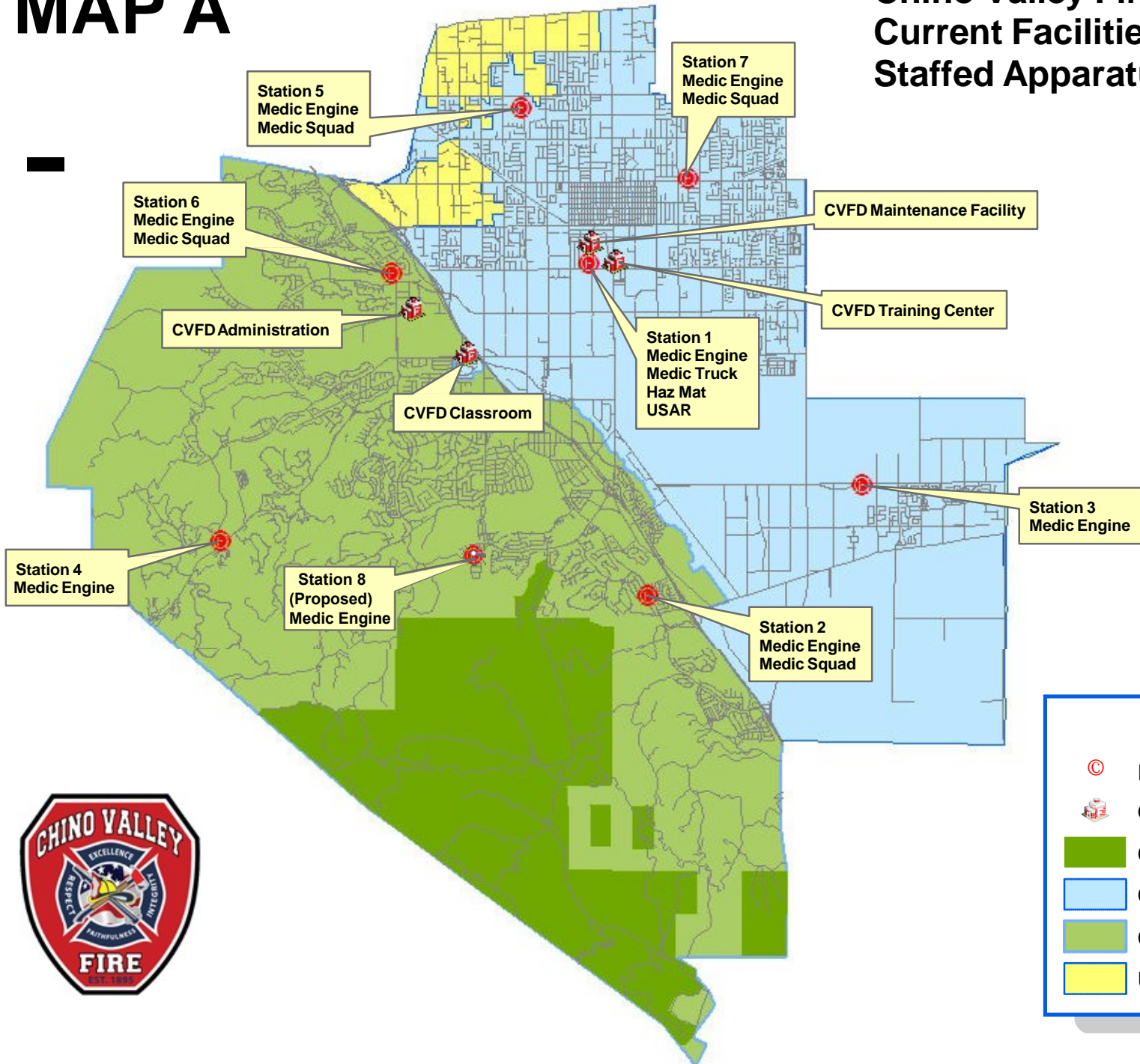
CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES







<p>Fire Station 68 (TO BE CONSTRUCTED)</p>	<p>Soquel Canyon Pkwy/ Pipeline Ave.</p>	
<p>Fleet Maintenance</p>	<p>5076 Carter Street Chino</p>	
<p>Training Center</p>	<p>5092 Schaefer Avenue Chino</p>	
<p>Training Tower</p>	<p>(Located on the Training Center grounds in Chino)</p>	
<p>CVFD Classrooms (Old Training Center)</p>	<p>4040 Eucalyptus Avenue Chino</p>	

MAP A

Chino Valley Fire District Current Facilities and Staffed Apparatus



LEGEND

-  Fire Stations
-  Other CVFD Facilities
-  Chino Hills State Park
-  City of Chino
-  City of Chino Hills
-  Unincorporated Areas



CHINO VALLEY FIRE DISTRICT *2023-24 Budget Calendar*

DATE	ACTIVITY
December 15, 2022	Budget Kick-Off
January 20, 2023	Completed Requests to BCs & DFMs
February 17	Input Due to Deputy Chiefs & Managers
March 17	Budget Input Due to Finance Department
April 12	Joint Management Review #1
April 19	Final Management Review #2
May 12	Draft Budget to Board
May 25	Budget Workshop
June 14	Original Budget Adoption
February 14, 2024	Mid-Year (Amended) Budget Review

Note: Board to receive Budget at least two weeks in advance of Budget Workshop.

FINAL 12/14/2022

CHINO VALLEY FIRE DISTRICT

Budgetary Practices & Financial Policies

BASIS OF BUDGETING & ACCOUNTING

The District's financial records are maintained in accordance with accounting principles generally accepted in the United States of America (GAAP), as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles.

The District's Annual Comprehensive Financial Report (ACFR) contains both government-wide financial statements prepared on the accrual basis of accounting, as well as governmental fund financial statements prepared on modified accrual basis. As a single purpose fire authority, the District maintains one governmental fund: the General fund. The District reports all of its unrestricted financial and budgetary activities within the General fund.

Budgeted and actual revenues and expenditures are accounted for on a modified accrual basis. Revenues are recognized in the accounting period in which they become susceptible to accrual; that is, when they become measurable and available to finance expenditures of the current period. "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Accrued revenues include property taxes received within 60 days after fiscal year-end and earnings on investments paid after year-end. Expenditures are recorded when the liability is incurred, if measurable, except for unmatured interest on long-term debt, if applicable, which is recognized when due.

BUDGET CONTROL AND AMENDMENT

The Fire Chief is ultimately responsible for ensuring expenditures are within budget allocations and may adopt budget policies necessary to carry out that responsibility within his authority. Except in prescribed emergencies, no expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board of Directors as set forth in this budget.



The Board approves total budgeted appropriations and any necessary budget amendments throughout the year by resolution. The approved budget provides for the general operation of the District and includes the proposed expenditures of the District and the means of financing them. Formal budgetary integration at the fund level is employed as a management control device to monitor budget-to-actual performance throughout the fiscal year. Publicly available monthly budget-to-actual financial reports are prepared and are presented at regular monthly meetings of the District's Board of Directors.

Budgets are adopted on a basis consistent with GAAP.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

BALANCED BUDGET

The District shall maintain a structurally balanced budget whereby recurring revenues are equal to or greater than recurring expenditures in the adopted budget. District policy allows for the use of reserves to balance the budget when a temporary shortfall (deficit) occurs. When using reserves, the District does so only to meet non-recurring obligations that are non-operating in nature.

OVERVIEW OF BUDGET DEVELOPMENT PROCESS

The Original Budget is formally approved after the holding of a public hearing and incorporates the preliminary and final budget cycles into a single consolidated budget cycle with adoption in the June timeframe. As further outlined below, the process of Original Budget development spans some six months, and includes multiple levels of reviews, meetings, workshops, discussions and analysis.



The fiscal year budget development process officially kicks off in mid-December. A summary of the milestones in the process is provided below (all timeframes are approximate):

2023-24 BUDGET DEVELOPMENT CYCLE					
-----ORIGINAL-----				MID-YEAR	
Dec	Jan/Feb	Mar/Apr	May	June	Jan/Feb
<ul style="list-style-type: none"> Budget guidelines issued Budget Calendar shared with Board & Public Staff input begins on December 15 	<ul style="list-style-type: none"> Labor budgets analyzed and projected Revenue projections developed Staff input continues 	<ul style="list-style-type: none"> Staff input concludes Preliminary staff review of budget requests Initial draft budget compiled Multiple mgmt. level budget reviews 	<ul style="list-style-type: none"> Revised draft budget compiled Draft budget posted to website & noticed in local paper Budget Workshop held 	<ul style="list-style-type: none"> Budget review by Finance Committee (if necessary) Board review, Public Hearing, Original Budget approved on June 14 	<ul style="list-style-type: none"> Fiscal year-to-date revenues and expenses analyzed Projections for balance of fiscal year updated

See the *Budget Calendar* for additional specifics.

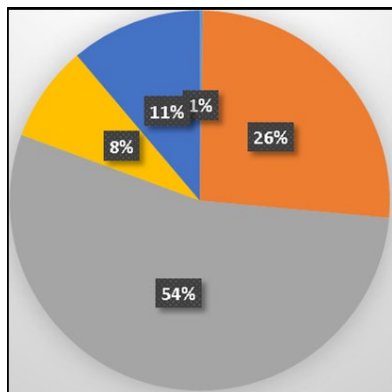


USE OF ESTIMATES

The District prepares its budgets based on estimates, forecasts and projections. In certain cases, estimates and assumptions are also used to report actual financial results and disclosures. Accordingly, actual results could differ from these estimates. Because of the inexact nature of budget projections, the District budgets revenues realistically yet conservatively, in an effort to ensure an achievable balanced budget. The multiple budgetary review and approval cycles identified above provide ample opportunity to amend the budget, if and

when appropriate.

ALLOCATION OF COSTS



The cost of operating expenditures, including employee wages and benefits, are generally recorded to each benefitting division and department based on actual expenditures as tracked by the District’s ERP computer system. When applicable, certain administrative and other operating costs benefitting multiple divisions and departments are allocated proportionately on the basis of budgeted direct costs, as appropriate, including:

- Post-retirement benefit costs allocated on the basis of direct budgeted base salaries;
- Unfunded Actuarial Liability pension costs allocated on the basis of budgeted retirement system normal cost retirement expense.

The District has adopted an indirect cost (overhead) allocation plan established in compliance with Title 2, Code of Federal Regulations, Part 200. The cost plan is applied to overhead rates for applicable grant management purposes as well as for certain reimbursable federal and state billings for mutual aid fire services provided by the District. The cost plan is updated annually.

CAPITAL ASSETS & CAPITAL REPLACEMENT PLAN

Capital assets are defined in District policy as all land, buildings, vehicles, computers, equipment and improvements with an individual cost of at least \$5,000 and a useful life beyond one year. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is calculated on a straight-line basis over the estimated useful life of the respective asset in periods ranging from five to 30 years depending on the asset classification.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

For budgetary purposes, the purchase of a capital asset may also be referred to as capital outlay. The District maintains a capital replacement plan providing for planned capital outlay over thirty years. Capital equipment replacement is funded through a commitment of Fund balance as further described in the fund balance reporting section of this policy. It is anticipated that equipment replacement funds will generally be sufficient to provide for funding of future capital outlay. See *Long-Range Financial Plan*, for additional information regarding the Equipment Replacement fund portion of Fund balance.

The vast majority of the District's recurring capital commitments are equipment and vehicle related, typically funded through committed Fund balance, as described above. For those relatively infrequent capital projects, if significant in nature, the District undertakes multi-year advanced planning efforts to



identify and secure outside project funding sources, including when applicable through our jurisdictional city partners, as well as granting sources when possible.

RETIREMENT FUNDING POLICY

The District established an irrevocable single employer Internal Revenue Service Code Section 115 Retirement Trust (Retirement Trust) through PFM Asset Management, LLC (PFM) in FY17, initially contributing \$5 million to the Retirement Trust from District reserves. In conjunction with the adoption of the Retirement Trust, the District's Board of Directors also adopted a policy to commit up to one-third (1/3) of excess revenues on an annual basis to reduce District pension liabilities going forward.

Excess revenues earmarked at the end of each fiscal year for accelerated pension funding will be contributed to either the 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, as determined annually by the Board. Contributions will be made in the following fiscal year after completion of the District's annual audit.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES



As an irrevocable trust, funds accumulated in the Retirement Trust are legally restricted for exclusive use to pay for qualified pension-related expenditures. The District generally intends to utilize the Retirement Trust funds for budget stabilization purposes, drawing from the Retirement Trust to fund pension obligations during years of significant budgetary constraint or fiscal

emergency, or as otherwise determined by the Board. To date, the District has not drawn on the Retirement Trust.

Over time, the District anticipates continuing to fund and grow the balance in the Retirement Trust, while identifying strategic opportunities to use accumulated funds and one-time revenues to reduce pension liabilities through additional discretionary payments directly to CalPERS.

LONG-RANGE FINANCIAL PLANNING

It is the policy of the District to prepare and update a 10-year long-range financial plan (LRFP) in conjunction with its annual budget development process. The LRFP forecasts revenues and expenditures over the 10-year horizon based on a combination of historical averages, current budget and known and anticipated future budgetary impacts. These projections shall be used for financial, operating and strategic planning purposes. Among other factors, unfunded pension and OPEB liabilities shall be considered in the LRFP. See *Long-Range Financial Planning Overview* for additional information.

DEBT OBLIGATIONS

The District does not currently have any debt on the books, nor does it contemplate any borrowings or debt issuance in the near future. As the District's partner cities are generally financially responsible for building fire stations and providing initial station apparatus, the District's financial commitments are generally operational in nature. Accordingly, there is no provision for debt obligation included in the FY24 budget.

FUND BALANCE REPORTING

The Fire District's Fund Balance Reporting Policy was developed in conjunction with the Government Accounting Standards Board (GASB) Statement No. 54. The District has adopted a

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

Board resolution that sets forth certain classifications of fund balance, as well as a minimum fund balance policy. Classifications of fund balance maintained by the District as per policy are set forth as follows:

NONSPENDABLE – Not available for other purposes because these funds are inherently nonspendable, i.e. not in spendable form. Examples include prepaids and deposits on file with other agencies.

RESTRICTED – Externally enforceable limitations on use, imposed by law or constraints by creditors, grantors or contributors. Examples might include funds held in an irrevocable trust for specific purposes, grant funds received for the express purpose of purchasing specific supplies or equipment, or debt covenants imposed by creditors. The District's 115 Retirement Trust balances are restricted funds which must be used to pay retirement obligations.

COMMITTED – Pursuant to constraints imposed by Board resolution, committed amounts cannot be use for any purpose other than specified in the resolution, unless the Board removes or changes the specific use through resolution or ordinance. Commitments of fund balance have been set forth by Board resolution as follows:

1. **Worker's Compensation Reserve Fund** – Established at a level equal to the total estimated value of all open claims and an estimated value of incurred but not reported claims at the end of each fiscal year. Funds from this account will be drawn-down to pay significant expenses against a particular workers' compensation claim file such as a single invoice in excess of \$50,000 and/or a lump sum payment when a claim is closed by way of Compromise and Release.
2. **Equipment Replacement Fund** – Provides for vehicle, apparatus and major equipment replacement. Funded through the accumulation of depreciation and amortization of capital assets in the fund. Monies shall be withdrawn for the purchase of equipment replacement items.
3. **Facilities Acquisition and Maintenance Fund** – Derived from proceeds from the sale of District property, with annual fund adjustments of a 3% inflation factor. Designated for future facility acquisition, maintenance and repair.
4. **Compensated Absences Fund** – Established at a level equal to 33% of employee accrued leave balances. Funds from this account will be drawn-down to pay-off accrued leave balance(s) due to an employee upon separation when the value of the leave accruals for a specific employee is \$50,000 or above.
5. **Emergency Contingency Fund** – Established at a level equal to two (2) months of the District's approved expenditure budget. Funds may be utilized for emergency operating purposes in the event of the declaration of a local, state or federal state of emergency.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

ASSIGNED – Amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. Examples of assigned fund balance include:

1. **Continuing Budget Appropriations** – Balance of multi-year funding requirements for approved projects or other expenditures.
2. **Budget Transfers for Revenue Shortfalls** – Amount to be transferred from fund balance to cover a projected budget deficit, if applicable, in the following fiscal year.
3. **Funds Earmarked for Reduction of Pension Liabilities** – As per policy, up to one-third (1/3) of excess revenues on an annual basis shall be earmarked for further reduction of pension liabilities. If applicable, this amount shall be established at fiscal year-end for funding in the following fiscal year.

UNASSIGNED – Excess amounts not otherwise classified, to include:

1. **Minimum Fund Balance** – As per policy, the District maintains a general contingency reserve fund equal to three (3) months of the District’s approved expenditure budget. In the event that Unassigned fund balance is not sufficient to meet the three-month minimum, the remaining balance of funds not otherwise classified shall be maintained in this account.
2. **All Other** – All other funds not otherwise classified.

CHINO VALLEY FIRE DISTRICT

Budget Report Descriptions

The descriptions below are intended to provide the reader of this budget document with a brief explanation regarding the nature of each report and the information intended to be conveyed to the reader. The reports are listed in the order in which they appear in this budget document.

1. **Budget Summary** – Summarizes budgetary totals at the highest level. Includes both operating and capital replacement activities.
2. **Budget Summary – Multi-Year Comparison** – Summary budget totals for proposed budget in comparison to the four preceding years.
3. **Changes in Fund Balance** – Two-year presentation of changes in components (classifications) of the District’s fund balance. Fund balance represents the difference between the District’s General fund assets and liabilities.
4. **Revenue History** – District-wide revenues by account, in a five-year reporting format. For reporting purposes, the District classifies revenues into three major categories: property tax revenue, contract revenue, and all other revenue.
5. **Expenditure History** – District-wide expenditures by account, in a five-year reporting format. The District classifies expenditures into three major categories: salaries and benefits, services and supplies, and capital outlay.
6. **Divisional Expenditure History** – Expenditures by division, by account, in a five-year reporting format. The District maintains three divisions: administration, community risk reduction and emergency services. This report follows the same format as the Expenditure History report, but provides information on a divisional basis. This report is a more detailed version of the Expenditure History report.
7. **Year-Over-Year Budget Comparisons** – Comparison of prior year amended summary budget to current year budget, including variance amounts and percentage changes between years.
8. **Budgeted Expenditures Variances Report** – Comments on significant variances between prior year amended budget and current year budget, by line item.
9. **General Fund Expenditure Transactions** – Provides transactional budget line item detail for accounts by division and department.

10. **Long-Range Financial Plan** – A 10-year fiscal outlook, or financial projection, for the District. Projects revenues and expenditures over a 10-year period based on the current budget and assumptions consistent with the District’s Master Plan, District goals, capital outlay plans, and other planning documents, as well as known and anticipated changes with potential fiscal impact to the District. This reference document is highly dynamic in nature. Although the Plan is likely to be less accurate for each successive year within the 10-year projection period, the document provides a roadmap for discussion and planning purposes for the District.
11. **Statistical Information** – Includes a number of ten-year trend comparisons associated with financial data, revenue capacity, demographic and economic information, as well as operating information.
12. **Glossary of Acronyms** – Definition of the various acronyms (abbreviated terms) listed in budgetary documents.
13. **Glossary of Terms** – Definition of the various terms listed in budgetary documents.

BUDGET SUMMARY INFORMATION



CHINO VALLEY FIRE DISTRICT

Budget Summary

	Operating Budget	Capital Replacement	TOTALS
Fund: 100 / 500 General Fund			
Revenue	\$ 55,272,992	\$ -	\$ 55,272,992
Expenditures			
6000 - Salaries and benefits	\$ 46,461,904	\$ -	\$ 46,461,904
7000 - Services and supplies	7,893,175	-	7,893,175
8000 - Capital outlay	677,000	\$ -	677,000
Total Expenditures	\$ 55,032,079	\$ -	\$ 55,032,079
Net Change in Fund Balance	\$ 240,913	\$ -	\$ 240,913
Transfers In			
From Equipment Replacement Fund	\$ -	\$ -	\$ -

CHINO VALLEY FIRE DISTRICT

Budget Summary - Multi-Year Comparison

	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 32,907,802	\$ 35,001,556	\$ 37,073,112	\$ 40,031,642	\$ 40,101,420
4100 - Contract revenue	10,236,270	11,042,545	11,255,485	12,021,811	12,604,408
4200 - Other revenue	2,277,003	5,237,353	13,955,785	4,338,080	2,567,164
Revenue Totals	\$ 45,421,075	\$ 51,281,454	\$ 62,284,382	\$ 56,391,533	\$ 55,272,992
Expenditures					
6000 - Salaries and benefits	\$ 36,806,449	\$ 40,180,442	\$ 44,558,818	\$ 45,648,075	\$ 46,461,904
7000 - Services and supplies	5,583,169	5,399,428	6,248,248	8,230,210	7,893,175
8000 - Capital outlay	1,040,230	3,818,977	1,093,859	1,160,468	677,000
Expenditure Totals	\$ 43,429,848	\$ 49,398,847	\$ 51,900,924	\$ 55,038,753	\$ 55,032,079
Net Change in Fund Balance	\$ 1,991,227	\$ 1,882,607	\$ 10,383,458	\$ 1,352,780	\$ 240,913
Transfers In - Capital Replacement	\$ 89,000	\$ 2,010,749	\$ 2,010,749	\$ 63,722	\$ -
Net Operating Revenue	\$ 2,080,227	\$ 3,893,356	\$ 12,394,207	\$ 1,416,502	\$ 240,913

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Changes in Fund Balance

	FY23 AMENDED BUDGET				
	Fund Balance 7-1-2022	Revenues	Expenditures	Transfers	Fund Balance 6-30-2023
Nonspendable:					
Deposits and Prepaid Items	\$ 35,671			\$ -	\$ 35,671
Restricted:					
Section 115 Trust	7,817,084			-	7,817,084
Committed:					
Workers' Comp Reserve	3,593,485			-	3,593,485
Equipment Replacement	1,630,291			0	1,630,291
Facility Acquisition & Maintenance	1,168,056			-	1,168,056
Compensated Absences	2,545,702			76,371	2,622,073
Emergency Contingency	8,861,955			484,029	9,345,984
Assigned:					
Budget Transfers & Pension Funding	5,407,426			(1,407,426)	4,000,000
Unassigned:					
Minimum Fund Balance	10,117,997			1,162,656	11,280,653
Available	-	\$ 56,391,533	\$ 55,038,753	(315,630)	-
TOTAL	\$ 41,177,667	\$ 56,391,533	\$ 55,038,753	\$ -	\$ 41,493,297

	FY24 ORIGINAL BUDGET				
	Fund Balance 7-1-2023	Revenues	Expenditures	Transfers	Fund Balance 6-30-2024
Nonspendable:					
Deposits and Prepaid Items	\$ 35,671			\$ -	\$ 35,671
Restricted:					
Section 115 Trust	7,817,084			-	7,817,084
Committed:					
Workers' Comp Reserve	3,593,485			-	3,593,485
Equipment Replacement	1,630,291			813,471	2,443,762
Facility Acquisition & Maintenance	1,168,056			-	1,168,056
Compensated Absences	2,622,073			78,662	2,700,735
Emergency Contingency	9,345,984			(173,971)	9,172,013
Assigned:					
Budget Transfers & Pension Funding	4,000,000			79,501	4,079,501
Unassigned:					
Minimum Fund Balance	11,280,653			(556,751)	10,723,902
Available	-	\$ 55,272,992	\$ 55,032,079	(240,913)	-
TOTAL	\$ 41,493,297	\$ 55,272,992	\$ 55,032,079	\$ -	\$ 41,734,210

BUDGET DETAIL INFORMATION



CHINO VALLEY FIRE DISTRICT

Revenue History

		2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
Fund: 100 / 500 - General Fund						
Revenues						
4000 - Property tax revenue						
4010	Property tax - current secured	\$ 29,533,154	\$ 31,039,216	\$ 32,838,057	\$ 36,398,197	\$ 36,079,723
4020	Property tax - current unsecured	1,302,522	1,403,249	1,449,427	1,376,720	1,407,812
4030	Property tax - current utility	526,336	681,037	696,227	681,836	697,018
4040	Property tax - prior and penalty	785,199	964,168	966,240	800,000	905,202
4050	Property tax - home owner's exemption	252,503	244,526	241,027	314,505	328,658
4080	Property tax - supplemental	461,434	598,330	854,257	415,384	638,007
4090	Property tax - weed abatement	46,654	71,030	27,877	45,000	45,000
Account Classification Total: 4000 - Property tax revenue		\$ 32,907,802	\$ 35,001,556	\$ 37,073,112	\$ 40,031,642	\$ 40,101,420
4100 - Contract revenue						
4110	Current services	\$ 10,236,270	\$ 11,042,545	\$ 11,255,485	\$ 12,021,811	\$ 12,604,408
Account Classification Total: 4100 - Contract revenue		\$ 10,236,270	\$ 11,042,545	\$ 11,255,485	\$ 12,021,811	\$ 12,604,408
4200 - Other revenue						
4200	Permit and inspection fees	\$ 1,354,350	\$ 1,356,952	\$ 1,714,517	\$ 1,572,597	\$ 1,663,164
4202	Weed abatement	27,106	10,643	12,280	30,000	30,000
4210	Other sales	3,605	1,456	2,863	3,000	3,000
4215	Other revenue	119,330	90,650	91,930	90,000	90,000
4220	Mutual aid recoveries	377,934	3,665,909	5,141,522	2,100,000	500,000
4225	Grants	-	-	3,411,510	301,483	30,000
4230	Sale of fixed assets	43,749	27,450	-	-	-
4235	Donations	-	1,021	300	1,000	1,000
4240	Capital acquisitions	-	-	4,000,000	-	-
4245	Interest revenue	350,929	83,272	(419,137)	240,000	250,000
Account Classification Total: 4200 - Other revenue		\$ 2,277,003	\$ 5,237,353	\$ 13,955,785	\$ 4,338,080	\$ 2,567,164
Revenues Total		\$ 45,421,075	\$ 51,281,454	\$ 62,284,382	\$ 56,391,533	\$ 55,272,992

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Expenditure History

		2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
Fund: 100 / 500 - General Fund						
<u>Expenditures</u>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 16,562,545	\$ 17,259,108	\$ 18,786,859	\$ 20,723,832	\$ 21,547,244
6015	Salaries - part time	92,933	92,218	94,194	115,501	80,849
6030	Uniform allowance	47,079	46,643	46,714	48,850	48,850
6035	Coverage - training and support	547,614	938,410	2,914,730	1,602,473	1,111,207
6036	Coverage - emergency response and	4,620,833	6,331,289	5,308,946	5,563,517	4,975,477
6037	Coverage - worker's compensation	1,081,368	944,040	1,170,352	802,708	1,000,000
6040	Call back or standby	9,135	8,978	11,067	11,315	11,315
6045	Separation payments	337,183	215,698	342,811	404,000	278,000
6050	Special compensation	671,927	681,432	700,958	806,791	894,620
6090	Annual leave buyback	657,747	619,912	690,642	600,000	650,000
6125	PERS retirement	6,075,097	7,346,084	8,566,091	8,561,905	9,040,849
6130	Survivor's benefits	10,924	11,783	11,045	12,398	11,640
6210	Long term disability	18,807	19,500	19,668	33,468	33,940
6215	Unemployment insurance	17,444	16,066	15,975	17,024	17,024
6220	Health and dental insurance	2,883,945	3,087,629	3,087,776	3,200,000	3,607,282
6225	Social security medicare	351,923	387,720	430,310	339,068	355,398
6230	State disability insurance	28,576	34,439	35,085	38,160	32,596
6235	Worker's compensation expense	2,108,881	1,283,294	1,301,214	1,550,000	1,350,000
6240	Life insurance	80,608	78,208	83,780	91,141	89,427
6318	Deferred comp benefit	574,409	729,190	825,607	914,044	1,102,283
6340	Technology allowance	-	-	59,847	64,380	71,403
6350	Tuition reimbursement	27,471	48,801	55,147	147,500	152,500
Account Classification Total: 6000 - Salaries and benefits		\$ 36,806,449	\$ 40,180,442	\$ 44,558,818	\$ 45,648,075	\$ 46,461,904
7000 - Services and supplies						
7025	Clothing	\$ 178,131	\$ 176,010	\$ 371,920	\$ 303,287	\$ 540,900
7035	Telephone	260,865	258,103	263,328	274,080	256,800
7042	Cellular phones	91,448	112,255	66,408	74,160	71,100
7043	Electronic equipment maintenance	337,907	389,018	394,298	557,474	595,373
7070	Food	5,303	5,430	9,107	13,750	13,750
7075	Memberships	20,555	19,229	18,706	40,697	46,090
7080	Publications	8,805	5,369	7,946	16,140	16,990
7085	Legal postings	7,177	6,902	12,789	11,800	12,400
7120	Small tools and equipment	226,530	184,598	180,337	275,717	285,212
7125	Inventory equipment	85,896	93,459	64,680	190,050	89,000
7130	Non-inventory equipment	216,664	328,849	139,103	332,780	179,409
7135	Special department expenses	43,267	28,345	34,958	78,125	80,955
7140	Training	126,488	77,301	168,149	383,624	423,924
7180	Utilities	253,677	269,284	296,063	345,791	333,000
7250	General liability insurance	209,071	345,029	427,410	500,000	604,101
7305	Office supplies	38,774	38,858	40,536	56,000	54,800
7310	Postage	15,390	13,798	14,461	20,000	15,000
7323	Printing	8,685	11,296	12,292	42,700	16,200
7405	Services - auditing	10,020	18,905	18,905	21,000	26,000
7415	County services	241,454	298,024	202,432	370,000	230,000
7440	Services - legal	185,769	249,135	256,958	350,000	300,000
7445	Services - dispatch	934,197	572,740	632,826	704,588	823,796
7450	Services - other	874,965	668,866	1,082,317	1,715,542	1,593,126
7535	General household expense	41,419	24,422	28,378	37,000	34,200
7540	Medical supplies	82,277	152,514	187,998	259,827	252,571
7550	Vehicle maintenance	582,490	505,738	549,714	355,400	238,400
7555	Equipment maintenance	56,589	58,330	65,201	127,403	141,803
7560	Fuel	176,849	166,760	254,011	300,000	250,000
7570	Structure maintenance	262,507	319,968	445,037	473,275	368,275
7597	Structure rent/lease	-	893	1,980	-	-
Account Classification Total: 7000 - Services and supplies		\$ 5,583,169	\$ 5,399,428	\$ 6,248,248	\$ 8,230,210	\$ 7,893,175

CHINO VALLEY FIRE DISTRICT

Expenditure History

	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	101,321	620,342	132,916	794,315	429,000
8840 Capital - equipment	82,504	88,175	239,969	284,470	48,000
8850 Capital - vehicles	856,405	3,110,460	720,974	81,683	200,000
8970 Capital - lease purchase equipment			-	-	-
Account Classification Total: 8000 - Capital outlay	\$ 1,040,230	\$ 3,818,977	\$ 1,093,859	\$ 1,160,468	\$ 677,000
Expenditures Total	\$ 43,429,848	\$ 49,398,847	\$ 51,900,924	\$ 55,038,753	\$ 55,032,079

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2020 Actual	2021 Actual	2022 Actual	2023	2024 Original
		Amount	Amount	Amount	Amended Budget	Budget
Fund: 100 / 500 - General Fund						
<u>Expenditures</u>						
Division: 10 - Administration						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 2,632,669	\$ 2,359,019	\$ 2,531,036	\$ 2,728,370	\$ 2,763,128
6015	Salaries - part time	181	-	-	43,915	-
6030	Uniform allowance	6,075	4,525	5,075	4,575	4,575
6035	Coverage - training and support	91,740	39,044	60,669	89,300	89,300
6036	Coverage - emergency response and leave	28,403	-	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	-	28,766	336,536	120,000	-
6050	Special compensation	27,864	-	27,977	23,466	36,071
6090	Annual leave buyback	200,939	236,783	249,027	72,000	71,500
6125	PERS retirement	655,870	598,044	730,393	712,445	740,906
6130	Survivor's benefits	8,236	8,959	8,189	9,288	8,508
6210	Long term disability	18,808	19,501	19,668	18,857	18,971
6215	Unemployment insurance	2,703	2,184	2,312	2,520	2,520
6220	Health and dental insurance	459,862	472,779	456,403	613,597	613,419
6225	Social security medicare	47,809	43,708	48,891	49,522	50,490
6230	State disability insurance	14,847	18,257	18,532	22,078	18,889
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	16,800	14,794	14,997	17,733	17,733
6318	Deferred comp benefit	125,280	131,828	139,238	159,225	190,460
6340	Technology allowance	-	-	30,815	34,140	40,877
6350	Tuition reimbursement	4,388	4,571	24,332	25,000	25,000
Account Classification Total: 6000 - Salaries and benefits		\$ 4,342,474	\$ 3,982,762	\$ 4,704,090	\$ 4,746,031	\$ 4,692,347
7000 - Services and supplies						
7025	Clothing	\$ 2,237	\$ 1,097	\$ 4,689	\$ 3,600	\$ 4,100
7035	Telephone	32,149	31,867	30,849	37,620	29,940
7042	Cellular phones	30,552	34,485	3,060	3,060	-
7043	Electronic equipment maintenance	207,456	220,794	262,090	341,930	403,840
7070	Food	4,988	5,053	8,995	11,500	11,500
7075	Memberships	15,507	16,014	15,762	28,705	31,730
7080	Publications	766	841	1,040	2,440	2,440
7085	Legal postings	4,147	2,523	8,788	6,000	6,000
7120	Small tools and equipment	19,284	7,995	13,823	17,500	20,000
7125	Inventory equipment	9,419	1,554	18,903	7,000	45,000
7130	Non-inventory equipment	69,933	4,331	17,079	9,500	9,959
7135	Special department expenses	3,785	627	4,874	6,500	8,000
7140	Training	60,442	14,612	64,554	130,540	148,700
7180	Utilities	68,332	72,296	79,968	84,240	87,000
7250	General liability insurance	209,071	345,028	427,409	500,000	604,101
7305	Office supplies	21,170	27,407	29,702	33,000	31,800
7310	Postage	15,377	13,798	14,461	20,000	15,000
7323	Printing	4,129	4,714	3,871	12,000	7,000
7405	Services - auditing	10,020	18,905	18,905	21,000	26,000
7415	County services	241,454	298,024	202,432	370,000	230,000
7440	Services - legal	185,769	249,135	256,957	350,000	300,000
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	327,318	198,441	400,313	854,069	643,910
7535	General household expense	-	-	-	-	-
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	13,287	12,318	12,098	14,100	14,600
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	61,833	58,665	77,941	97,630	78,530
7597	Structre rent/lease	-	892	1,980	-	-
Account Classification Total: 7000 - Services and supplies		\$ 1,618,425	\$ 1,641,416	\$ 1,980,543	\$ 2,961,934	\$ 2,759,150

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Original Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	14,539	-	28,699	-	-
8840 Capital - equipment	-	-	160,209	-	-
8850 Capital - vehicles	91,048	-	-	81,683	-
8970 Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay	\$ 105,587	\$ -	\$ 188,908	\$ 81,683	\$ -

Division Total: 10 - Administration	\$ 6,066,486	\$ 5,624,178	\$ 6,873,541	\$ 7,789,648	\$ 7,451,497
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Division: 20 - Prevention

6000 - Salaries and benefits					
6010 Salaries regular	\$ 1,385,283	\$ 1,303,290	\$ 1,350,492	\$ 1,296,062	\$ 1,325,367
6015 Salaries - part time	52,269	51,238	61,548	71,586	80,849
6030 Uniform allowance	4,450	3,946	3,964	3,625	3,625
6035 Coverage - training and support	58,673	57,602	39,999	82,515	90,444
6036 Coverage - emergency response and leave	-	-	-	-	-
6037 Coverage - worker's compensation	-	-	-	-	-
6040 Call back or standby	9,135	8,978	11,067	11,315	11,315
6045 Separation payments	87,357	-	1,027	-	-
6050 Special compensation	17,713	22,975	23,159	20,101	22,108
6090 Annual leave buyback	87,226	33,510	91,026	36,000	39,000
6125 PERS retirement	440,907	505,462	492,809	522,532	525,675
6130 Survivor's benefits	329	327	313	305	301
6210 Long term disability	-	-	-	10,769	10,977
6215 Unemployment insurance	1,904	1,512	1,511	1,400	1,400
6220 Health and dental insurance	234,033	244,827	216,361	267,552	264,320
6225 Social security medicare	23,293	21,227	21,931	21,460	22,163
6230 State disability insurance	12,042	13,945	14,439	11,740	9,905
6235 Worker's compensation expense	-	-	-	-	-
6240 Life insurance	7,634	7,014	6,933	6,715	6,715
6318 Deferred comp benefit	60,005	69,429	74,223	73,200	90,072
6340 Technology allowance	-	-	8,323	7,920	7,350
6350 Tuition reimbursement	1,863	18,295	-	72,500	77,500
Account Classification Total: 6000 - Salaries and benefits	\$ 2,484,116	\$ 2,363,577	\$ 2,419,125	\$ 2,517,297	\$ 2,589,086

7000 - Services and supplies

7025 Clothing	\$ 2,778	\$ 5,485	\$ 8,165	\$ 7,650	\$ 8,950
7035 Telephone	-	-	-	-	-
7042 Cellular phones	10,194	8,785	-	-	-
7043 Electronic equipment maintenance	8,686	3,598	18,051	24,255	17,820
7070 Food	-	-	-	-	-
7075 Memberships	3,103	2,140	1,739	6,072	8,370
7080 Publications	4,556	1,939	2,147	6,370	7,220
7085 Legal postings	3,030	4,379	4,002	5,800	6,400
7120 Small tools and equipment	2,264	3,474	3,435	3,500	4,000
7125 Inventory equipment	-	-	7,370	-	-
7130 Non-inventory equipment	2,422	5,116	7,502	5,000	11,500
7135 Special department expenses	34,680	24,597	16,651	43,200	43,200
7140 Training	16,121	13,358	15,363	44,500	44,500
7180 Utilities	-	-	-	-	-
7250 General liability insurance	-	-	-	-	-
7305 Office supplies	7,685	5,370	4,293	12,500	12,500
7310 Postage	-	-	-	-	-
7323 Printing	4,125	1,916	4,965	8,500	6,000
7405 Services - auditing	-	-	-	-	-
7440 Services - legal	-	-	-	-	-
7445 Services - dispatch	-	-	-	-	-
7450 Services - other	123,716	39,882	128,000	97,200	113,950
7535 General household expense	-	-	-	-	-

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2020 Actual	2021 Actual	2022 Actual	2023	
		Amount	Amount	Amount	Amended Budget	2024 Original Budget
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	-	-	-	-	-
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 223,360	\$ 120,039	\$ 221,683	\$ 264,547	\$ 284,410
8000 - Capital outlay						
8830	Capital - structure improvements	\$ -	\$ -	\$ -	\$ -	\$ -
8840	Capital - equipment	-	-	-	-	-
8850	Capital - vehicles	87,521	67,060	33,195	-	-
Account Classification Total: 8000 - Capital outlay		87,521	67,060	33,195	-	-

Division Total: 20 - Prevention **\$ 2,794,997** **\$ 2,550,676** **\$ 2,674,003** **\$ 2,781,844** **\$ 2,873,496**

Division: 60 - Operations

6000 - Salaries and benefits						
6010	Salaries regular	\$ 12,544,593	\$ 13,596,799	\$ 14,905,331	\$ 16,699,400	\$ 17,458,749
6015	Salaries - part time	40,483	40,980	32,646	-	-
6030	Uniform allowance	36,554	38,171	37,675	40,650	40,650
6035	Coverage - training and support	397,201	841,765	2,814,062	1,430,658	931,463
6036	Coverage - emergency response and leave	4,592,430	6,331,289	5,308,946	5,563,517	4,975,477
6037	Coverage - worker's compensation	1,081,368	944,040	1,170,352	802,708	1,000,000
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	249,825	215,698	5,248	284,000	278,000
6050	Special compensation	626,349	629,692	649,823	763,224	836,441
6090	Annual leave buyback	369,582	349,618	350,589	492,000	539,500
6125	PERS retirement	4,978,320	6,242,578	7,342,890	7,326,928	7,774,268
6130	Survivor's benefits	2,359	2,496	2,542	2,805	2,831
6210	Long term disability	-	-	-	3,842	3,992
6215	Unemployment insurance	12,837	12,371	12,152	13,104	13,104
6220	Health and dental insurance	2,190,049	2,370,023	2,415,012	2,318,851	2,729,543
6225	Social security medicare	280,821	322,785	359,488	268,086	282,745
6230	State disability insurance	1,688	2,237	2,114	4,342	3,802
6235	Worker's compensation expense	2,108,881	1,283,294	1,301,214	1,550,000	1,350,000
6240	Life insurance	56,175	56,400	61,849	66,693	64,979
6318	Deferred comp benefit	389,124	527,932	612,145	681,619	821,751
6340	Technology allowance	-	-	20,708	22,320	23,176
6350	Tuition reimbursement	21,220	25,935	30,815	50,000	50,000
Account Classification Total: 6000 - Salaries and benefits		\$ 29,979,859	\$ 33,834,103	\$ 37,435,601	\$ 38,384,747	\$ 39,180,471

7000 - Services and supplies

7025	Clothing	\$ 173,116	\$ 169,429	\$ 359,067	\$ 292,037	\$ 527,850
7035	Telephone	228,715	226,236	232,479	236,460	226,860
7042	Cellular phones	50,703	68,986	63,348	71,100	71,100
7043	Electronic equipment maintenance	121,766	164,626	114,156	191,289	173,713
7070	Food	315	377	111	2,250	2,250
7075	Memberships	1,945	1,075	1,204	5,920	5,990
7080	Publications	3,483	2,589	4,759	7,330	7,330
7085	Legal postings	-	-	-	-	-
7120	Small tools and equipment	204,979	173,128	163,079	254,717	261,212
7125	Inventory equipment	76,477	91,905	38,407	183,050	44,000
7130	Non-inventory equipment	144,310	319,403	114,522	318,280	157,950
7135	Special department expenses	4,802	3,121	13,432	28,425	29,755
7140	Training	49,925	49,330	88,231	208,584	230,724
7180	Utilities	185,345	196,989	216,095	261,551	246,000
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	9,919	6,082	6,540	10,500	10,500
7310	Postage	13	-	-	-	-
7323	Printing	431	4,666	3,457	22,200	3,200
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	-	-	-	-
7445	Services - dispatch	934,197	572,740	632,827	704,588	823,796
7450	Services - other	423,931	430,543	554,005	764,273	835,266
7535	General household expense	41,419	24,422	28,378	37,000	34,200
7540	Medical supplies	82,277	152,514	187,998	259,827	252,571
7550	Vehicle maintenance	582,490	505,738	549,714	355,400	238,400

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2020 Actual	2021 Actual	2022 Actual	2023	2024 Original
		Amount	Amount	Amount	Amended Budget	Budget
7555	Equipment maintenance	43,302	46,012	53,103	113,303	127,203
7560	Fuel	176,849	166,760	254,012	300,000	250,000
7570	Structure maintenance	200,674	261,304	367,096	375,645	289,745
7597	Structure rent/lease	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 3,741,383	\$ 3,637,975	\$ 4,046,020	\$ 5,003,729	\$ 4,849,615
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	86,783	620,341	104,218	794,315	429,000
8840	Capital - equipment	82,505	88,175	79,760	284,470	48,000
8850	Capital - vehicles	677,835	3,043,400	687,779	-	200,000
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 847,123	\$ 3,751,916	\$ 871,757	\$ 1,078,785	\$ 677,000
Division Total: 60 - Operations		\$ 34,568,365	\$ 41,223,994	\$ 42,353,378	\$ 44,467,261	\$ 44,707,086
Expenditures Total		\$ 43,429,848	\$ 49,398,848	\$ 51,900,922	\$ 55,038,753	\$ 55,032,079

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Year-over-Year Budget Comparisons

	2023 Amended Budget	2024 Original Budget	Variance	Change
Fund: 100 / 500 General Fund				
Revenue				
4000 - Property tax revenue	\$ 40,031,642	\$ 40,101,420	\$ 69,778	0.2%
4100 - Contract revenue	12,021,811	12,604,408	582,597	4.8%
4200 - Other revenue	4,338,080	2,567,164	(1,770,916)	-40.8%
Revenue Totals	\$ 56,391,533	\$ 55,272,992	\$ (1,118,541)	-2.0%
Expenditures				
6000 - Salaries and benefits	\$ 45,648,075	\$ 46,461,904	\$ 813,829	1.8%
7000 - Services and supplies	8,230,210	7,893,175	(337,035)	-4.1%
8000 - Capital outlay	1,160,468	677,000	(483,468)	-41.7%
Operating & Capital Expenditures	\$ 55,038,753	\$ 55,032,079	\$ (6,674)	0.0%
Net Change in Fund Balance	\$ 1,352,780	\$ 240,913	\$ (1,111,867)	
Transfers In - Capital Replacement	\$ 63,722	\$ -	\$ (63,722)	
Net Operating Revenue	\$ 1,416,502	\$ 240,913	\$ (1,175,589)	

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2023 Amended Budget	2024 Original Budget
Fund: 100 / 500 - General Fund			
<u>Expenditures</u>			
6000 - Salaries and benefits			
6010	Salaries regular	\$ 20,723,832	\$ 21,547,244
6035	Coverage - training and support	1,602,473	1,111,207
6036	Coverage - emergency response and leave	5,563,517	4,975,477
6037	Coverage - worker's compensation	802,708	1,000,000
6045	Separation payments	404,000	278,000
6220	Health and dental insurance	3,200,000	3,607,282
6225	Social security medicare	339,068	355,398

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
Fund: 100 / 500 - General Fund				
<u>Expenditures</u>				
6000 - Salaries and benefits				
6010	Salaries regular	\$ 823,412	4.0%	Negotiated salary increases.
6035	Coverage - training and support	(491,266)	-30.7%	Non-recurring overtime expenditures in FY23 associated with ambulance transport and pandemic-related illness coverage.
6036	Coverage - emergency response and leave	(588,040)	-10.6%	Overtime expenditures in FY23 associated with mutual aid incidents, not anticipated to recur in FY23.
6037	Coverage - worker's compensation	197,292	24.6%	Based on favorable trend in reduced level of worker's compensation activity.
6045	Separation payments	(126,000)	-31.2%	Based on projected retirements in FY24.
6220	Health and dental insurance	407,282	12.7%	Fewer projected vacant positions in FY24.
6225	Social security medicare	16,330	4.8%	Position based

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2023 Amended Budget	2024 Original Budget
6235	Worker's compensation expense	1,550,000	1,350,000
6318	Deferred comp benefit	914,044	1,102,283
6350	Tuition reimbursement	147,500	152,500
Total: 6000 - Salaries and benefits		\$ 45,648,075	\$ 46,461,904
7000 - Services and supplies			
7025	Clothing	\$ 303,287	\$ 540,900
7043	Electronic equipment maintenance	\$ 557,474	\$ 595,373
7120	Small tools and equipment	275,717	285,212
7125	Inventory equipment	190,050	89,000

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
6235	Worker's compensation expense	(200,000)	-12.9%	Based on favorable trend in reduced level of worker's compensation activity.
6318	Deferred comp benefit	188,239	20.6%	Negotiated benefit increase.
6350	Tuition reimbursement	5,000	3.4%	Primarily due to negotiated benefit increase.
Total: 6000 - Salaries and benefits		\$ 813,829	1.8%	
7000 - Services and supplies				
7025	Clothing	\$ 237,613	78.3%	Turnout replacements in FY24.
7043	Electronic equipment maintenance	37,899	6.8%	General increase in information technology and increased Cybersecurity projects.
7120	Small tools and equipment	9,495	3.4%	Slight increases in material costs needed for emergency response.
7125	Inventory equipment	(101,050)	-53.2%	Mattresses for all stations, vehicle mounted TIC's, & large tools for mechanics in FY23

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2023 Amended Budget	2024 Original Budget
7130	Non-inventory equipment	332,780	179,409
7140	Training	383,624	423,924
7250	General liability insurance	500,000	604,101
7415	County services	370,000	230,000
7445	Services - dispatch	704,588	823,796
7450	Services - other	1,715,542	1,593,126
7540	Medical supplies	259,827	252,571
7550	Vehicle maintenance	355,400	238,400

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
7130	Non-inventory equipment	(153,371)	-46.1%	Apparatus & EPCR cyclical replacement (all apparatus) and mandated retrofit to all SCBA's in FY23
7140	Training	40,300	10.5%	Training budget in FY24 restored to normal post-pandemic levels.
7250	General liability insurance	104,101	20.8%	Industry-wide increases due to reinsurance reforms and large catastrophic losses suffered by insurers in recent years.
7415	County services	(140,000)	-37.8%	Bi-annual election costs in FY23.
7445	Services - dispatch	119,208	16.9%	General cost increases plus fiscal impact of continuing service enhancement.
7450	Services - other	(122,416)	-7.1%	District reducing some contract service budgets to be more in line with Actual Expenses
7540	Medical supplies	(7,256)	-2.8%	Medical supplies necessary to stock ambulances.
7550	Vehicle maintenance	(117,000)	-32.9%	Anticipated reduction in outside costs and utilizing in house mechanics.

CHINO VALLEY FIRE DISTRICT
Budgeted Expenditures Variances

		2023 Amended Budget	2024 Original Budget
7560	Fuel	300,000	250,000
7570	Structure maintenance	473,275	368,275

Total: 7000 - Services and supplies	\$ 8,230,210	\$ 7,893,175
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Note: Account classification totals are presented for comparative illustration purposes only.

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
7560	Fuel	(50,000)	-16.7%	Estimated fuel costs for FY24 based on trend.
7570	Structure maintenance	(105,000)	-22.2%	Repairs to flooring in various fire stations not budgeted in FY24.
Total: 7000 - Services and supplies		\$ (337,035)	-4.1%	

Note: Account classification totals are presented for comp illustration purposes only.

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Fund 100 - General Fund				
Division 10 - Administration				
Department 01 - Administration				
Account 7035 - Telephone				
100-10-01-000-7035	District Charter phone service	12	500.00	6,000.00
100-10-01-000-7035	District internet service	12	1,100.00	13,200.00
Account 7035 - Telephone Totals				\$19,200.00
Account 7043 - Electronic equipment maintenance				
100-10-01-000-7043	Agenda management software maintenance	1	23,000.00	23,000.00
100-10-01-000-7043	Antivirus software	1	6,800.00	6,800.00
100-10-01-000-7043	Audio visual - annual maintenance	1	7,500.00	7,500.00
100-10-01-000-7043	Barracuda backup server maintenance - disaster recovery	1	35,000.00	35,000.00
100-10-01-000-7043	Barracuda email filter	1	25,000.00	25,000.00
100-10-01-000-7043	CVFD website - annual maintenance	1	8,000.00	8,000.00
100-10-01-000-7043	Laserfiche software - annual maintenance	1	26,500.00	26,500.00
100-10-01-000-7043	Microsoft 365 annual agreement	1	98,000.00	98,000.00
100-10-01-000-7043	Mobile device management subscription & support	250	25.00	6,250.00
100-10-01-000-7043	NextRequest - records management system	1	8,300.00	8,300.00
100-10-01-000-7043	Storage annual support & warranty	1	16,000.00	16,000.00
100-10-01-000-7043	Tyler ERP - annual maintenance	1	58,000.00	58,000.00
100-10-01-000-7043	Video management software	1	6,500.00	6,500.00
100-10-01-000-7043	VMware software - annual maintenance	1	8,600.00	8,600.00
100-10-01-000-7043	VoIP Smartnet - annual maintenance	1	30,000.00	30,000.00
Account 7043 - Electronic equipment maintenance Totals				\$363,450.00
Account 7075 - Memberships				
100-10-01-000-7075	CSDA membership	1	10,000.00	10,000.00
Account 7075 - Memberships Totals				\$10,000.00
Account 7085 - Legal postings				
100-10-01-000-7085	Legal notices - agenda postings	1	5,000.00	5,000.00
Account 7085 - Legal postings Totals				\$5,000.00
Account 7120 - Small tools and equipment				
100-10-01-000-7120	Facility supplies	1	5,000.00	5,000.00
Account 7120 - Small tools and equipment Totals				\$5,000.00
Account 7125 - Inventory equipment				
100-10-01-000-7125	Furniture replacement - Admin	1	7,000.00	7,000.00
100-10-01-000-7125	IT storage units for servers	1	38,000.00	38,000.00
Account 7125 - Inventory equipment Totals				\$45,000.00
Account 7135 - Special department expenses				
100-10-01-000-7135	District promotional items	1	5,000.00	5,000.00
Account 7135 - Special department expenses Totals				\$5,000.00
Account 7140 - Training				
100-10-01-000-7140	Board & staff workshops	1	5,500.00	5,500.00
100-10-01-000-7140	Board of Directors - training & travel	5	6,000.00	30,000.00
100-10-01-000-7140	Fire Chief - training & travel	1	10,000.00	10,000.00
Account 7140 - Training Totals				\$45,500.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Account 7180 - Utilities				
100-10-01-000-7180	Utilities - Admin	12	6,250.00	75,000.00
			Account 7180 - Utilities Totals	\$75,000.00
Account 7250 - General liability insurance				
100-10-01-000-7250	District-wide liability insurance SDRMA	1	604,101.00	604,101.00
			Account 7250 - General liability insurance Totals	\$604,101.00
Account 7305 - Office supplies				
100-10-01-000-7305	Office supplies	1	10,000.00	10,000.00
			Account 7305 - Office supplies Totals	\$10,000.00
Account 7310 - Postage				
100-10-01-000-7310	Postage - Districtwide (includes weed abatement)	1	15,000.00	15,000.00
			Account 7310 - Postage Totals	\$15,000.00
Account 7415 - County services				
100-10-01-000-7415	County administrative services - property tax	1	230,000.00	230,000.00
			Account 7415 - County services Totals	\$230,000.00
Account 7440 - Services - legal				
100-10-01-000-7440	District-wide legal services	1	300,000.00	300,000.00
			Account 7440 - Services - legal Totals	\$300,000.00
Account 7450 - Services - other				
100-10-01-000-7450	ASBCSD Chapter meeting - host	1	6,000.00	6,000.00
100-10-01-000-7450	Bank & credit card usage - monthly fees	12	2,250.00	27,000.00
100-10-01-000-7450	Department awards ceremony	1	10,000.00	10,000.00
100-10-01-000-7450	District marketing services	1	50,000.00	50,000.00
100-10-01-000-7450	Federal & State advocacy services	1	60,000.00	60,000.00
100-10-01-000-7450	IT email 365 migration services	1	68,900.00	68,900.00
100-10-01-000-7450	IT security PEN & vulnerability testing	1	47,000.00	47,000.00
100-10-01-000-7450	LAFCO	1	30,000.00	30,000.00
100-10-01-000-7450	Law enforcement services - Board meetings	12	600.00	7,200.00
100-10-01-000-7450	State of the District - event & video	1	55,000.00	55,000.00
100-10-01-000-7450	Station 68 ground-breaking	1	20,000.00	20,000.00
100-10-01-000-7450	West End FERC	1	25,000.00	25,000.00
			Account 7450 - Services - other Totals	\$406,100.00
Account 7555 - Equipment maintenance				
100-10-01-000-7555	Copier - monthly lease & usage	4	2,400.00	9,600.00
			Account 7555 - Equipment maintenance Totals	\$9,600.00
Account 7570 - Structure maintenance				
100-10-01-000-7570	General repairs	1	5,000.00	5,000.00
100-10-01-000-7570	HVAC - repair & maintenance	1	6,500.00	6,500.00
100-10-01-000-7570	Janitorial services	12	2,500.00	30,000.00
			Account 7570 - Structure maintenance Totals	\$41,500.00
Department 11 - Finance				
Account 6035 - Coverage - training and support				
100-10-11-000-6035	Project overtime	1	20,000.00	20,000.00
			Account 6035 - Coverage - training and support Totals	\$20,000.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Account 7140 - Training				
100-10-11-000-7140	Accountant - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Finance Director - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Office Technician - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Payroll Administrator - training & travel	1	5,000.00	5,000.00
Account 7140 - Training Totals				<u>\$20,000.00</u>
Account 7405 - Services - auditing				
100-10-11-000-7405	Annual audit	1	26,000.00	26,000.00
Account 7405 - Services - auditing Totals				<u>\$26,000.00</u>
Account 7450 - Services - other				
100-10-11-000-7450	Other financial consultation & support	1	40,000.00	40,000.00
100-10-11-000-7450	Property tax revenue consultant	4	4,750.00	19,000.00
100-10-11-000-7450	Sec115 trust investment fees	12	1,800.00	21,600.00
100-10-11-000-7450	Tyler ERP system support	1	10,000.00	10,000.00
Account 7450 - Services - other Totals				<u>\$90,600.00</u>
Department 12 - Human Resources				
Account 6035 - Coverage - training and support				
100-10-12-000-6035	Project overtime	1	10,000.00	10,000.00
Account 6035 - Coverage - training and support Totals				<u>\$10,000.00</u>
Account 7043 - Electronic equipment maintenance				
100-10-12-000-7043	NEOGOV annual maintenance	1	23,000.00	23,000.00
Account 7043 - Electronic equipment maintenance Totals				<u>\$23,000.00</u>
Account 7070 - Food				
100-10-12-000-7070	Oral boards, exams, & recognition events	1	5,000.00	5,000.00
Account 7070 - Food Totals				<u>\$5,000.00</u>
Account 7140 - Training				
100-10-12-000-7140	Cal PELRA conference	1	5,000.00	5,000.00
100-10-12-000-7140	Tyler ERP conference	2	2,500.00	5,000.00
Account 7140 - Training Totals				<u>\$10,000.00</u>
Account 7305 - Office supplies				
100-10-12-000-7305	Office supplies & recognition items	1	10,000.00	10,000.00
Account 7305 - Office supplies Totals				<u>\$10,000.00</u>
Account 7450 - Services - other				
100-10-12-000-7450	Consultant - McAfee	1	50,000.00	50,000.00
100-10-12-000-7450	Employee assistance - Counseling Team	1	12,550.00	12,550.00
100-10-12-000-7450	Investigative services	1	12,000.00	12,000.00
100-10-12-000-7450	SEC125 administrative fees	1	6,000.00	6,000.00
100-10-12-000-7450	Transcription services - investigations	1	5,600.00	5,600.00
Account 7450 - Services - other Totals				<u>\$86,150.00</u>
Department 13 - Office of the Clerk				
Account 6035 - Coverage - training and support				
100-10-13-000-6035	Deputy Clerk of the Board	1	8,000.00	8,000.00
Account 6035 - Coverage - training and support Totals				<u>\$8,000.00</u>

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Account 7140 - Training				
100-10-13-000-7140	Conferences - AFSS/CCAC/CSDA/IIMC/TCC	7	2,000.00	14,000.00
			Account 7140 - Training Totals	
				\$14,000.00
Account 7450 - Services - other				
100-10-13-000-7450	Temporary services	1	37,200.00	37,200.00
			Account 7450 - Services - other Totals	
				\$37,200.00
Department 15 - Support Services				
Account 6035 - Coverage - training and support				
100-10-15-000-6035	Facilities & Fleet Coordinator	1	6,000.00	6,000.00
100-10-15-000-6035	IT Specialist	1	6,000.00	6,000.00
100-10-15-000-6035	Mechanics	2	10,000.00	20,000.00
100-10-15-000-6035	Senior IT Support Analyst	1	12,800.00	12,800.00
			Account 6035 - Coverage - training and support Totals	
				\$44,800.00
Account 7120 - Small tools and equipment				
100-10-15-000-7120	Specialty tools & equipment - Facilities & Fleet Coordinator	1	10,000.00	10,000.00
			Account 7120 - Small tools and equipment Totals	
				\$10,000.00
Account 7140 - Training				
100-10-15-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-10-15-000-7140	Mechanics - training & travel	2	3,000.00	6,000.00
100-10-15-000-7140	Senior IT Support Analyst - training & travel	1	7,000.00	7,000.00
			Account 7140 - Training Totals	
				\$20,500.00
Account 7180 - Utilities				
100-10-15-000-7180	Utilities - Carter	12	1,000.00	12,000.00
			Account 7180 - Utilities Totals	
				\$12,000.00
Account 7450 - Services - other				
100-10-15-000-7450	IT intern program	1	12,000.00	12,000.00
			Account 7450 - Services - other Totals	
				\$12,000.00
Account 7570 - Structure maintenance				
100-10-15-000-7570	Landscape - miscellaneous projects	1	5,000.00	5,000.00
			Account 7570 - Structure maintenance Totals	
				\$5,000.00
Division 20 - Community Risk Reduction				
Account 7140 - Training				
100-20-01-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-20-01-000-7140	Fire Marshal - training & travel	1	5,000.00	5,000.00
			Account 7140 - Training Totals	
				\$12,500.00
Department 21 - Compliance and Development				
Account 6035 - Coverage - training and support				
100-20-21-000-6035	CERT training partnership	64	82.00	5,248.00
100-20-21-000-6035	Fire investigations	175	82.00	14,350.00
100-20-21-000-6035	July 4/Fireworks enforcement	275	82.00	22,550.00
100-20-21-000-6035	Outreach booth	400	82.00	32,800.00
			Account 6035 - Coverage - training and support Totals	
				\$74,948.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000 2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Account 7043 - Electronic equipment maintenance				
100-20-21-000-7043	Mobile inspection software	1	5,000.00	5,000.00
				\$5,000.00
Account 7085 - Legal postings				
100-20-21-000-7085	CRR legal postings	8	800.00	6,400.00
				\$6,400.00
Account 7130 - Non-inventory equipment				
100-20-21-000-7130	IPAD - replacements	10	650.00	6,500.00
				\$6,500.00
Account 7140 - Training				
100-20-21-000-7140	CCAI conference	5	1,500.00	7,500.00
100-20-21-000-7140	Tyler ERP conference	2	2,500.00	5,000.00
				\$12,500.00
Account 7305 - Office supplies				
100-20-21-000-7305	Office supplies	1	5,000.00	5,000.00
				\$5,000.00
Account 7450 - Services - other				
100-20-21-000-7450	Data Ticket - citation programs	12	450.00	5,400.00
100-20-21-000-7450	Laserfiche - scanning	1	8,000.00	8,000.00
100-20-21-000-7450	Weed abatement - contract services	1	85,000.00	85,000.00
100-20-21-000-7450	Weed abatement - DW Consulting	1	8,000.00	8,000.00
				\$106,400.00
Department 22 - Preparedness				
Account 7043 - Electronic equipment maintenance				
100-20-22-000-7043	Craig1300 subs - Mysidewalk	1	7,000.00	7,000.00
				\$7,000.00
Account 7130 - Non-inventory equipment				
100-20-22-000-7130	Public outreach display equipment	1	5,000.00	5,000.00
				\$5,000.00
Account 7135 - Special department expenses				
100-20-22-000-7135	Community preparedness outreach programs	1	12,500.00	12,500.00
100-20-22-000-7135	Public education - community distribution items	1	20,000.00	20,000.00
100-20-22-000-7135	Public service announcements	1	7,000.00	7,000.00
				\$39,500.00
Division 60 - Emergency Services				
Department 01 - Administration				
Account 7120 - Small tools and equipment				
100-60-01-000-7120	Media equipment	1	6,500.00	6,500.00
				\$6,500.00
Account 7135 - Special department expenses				
100-60-01-000-7135	Honor Guard - Class A uniforms & accessories	1	5,000.00	5,000.00
				\$5,000.00
Account 7140 - Training				

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

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G/L Account	Transaction	Units	Unit Cost	Total
100-60-01-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
	Account 7140 - Training Totals			\$7,500.00
	Account 7450 - Services - other			
100-60-01-000-7450	Media monitor service	1	7,000.00	7,000.00
	Account 7450 - Services - other Totals			\$7,000.00
Department 61 - Training				
Account 6035 - Coverage - training and support				
100-60-61-000-6035	Night drills	40	142.00	5,680.00
	Account 6035 - Coverage - training and support Totals			\$5,680.00
	Account 7120 - Small tools and equipment			
100-60-61-000-7120	OSB pallets - Class A burn rooms	1	10,000.00	10,000.00
100-60-61-000-7120	Roof prop lumber & supplies	1	6,000.00	6,000.00
	Account 7120 - Small tools and equipment Totals			\$16,000.00
	Account 7180 - Utilities			
100-60-61-000-7180	Utilities - TC	12	750.00	9,000.00
	Account 7180 - Utilities Totals			\$9,000.00
	Account 7450 - Services - other			
100-60-61-000-7450	Key codes - CRP classes	1	5,500.00	5,500.00
	Account 7450 - Services - other Totals			\$5,500.00
	Account 7570 - Structure maintenance			
100-60-61-000-7570	Fire props - annual maintenance	1	13,500.00	13,500.00
100-60-61-000-7570	Janitorial - monthly service	12	1,200.00	14,400.00
	Account 7570 - Structure maintenance Totals			\$27,900.00
Department 62 - Suppression				
Account 6035 - Coverage - training and support				
100-60-62-000-6035	ACLS/CPR instructor coverage	72	77.00	5,544.00
100-60-62-000-6035	Active shooter - training cadre	100	77.00	7,700.00
100-60-62-000-6035	Airport instructor training	144	77.00	11,088.00
100-60-62-000-6035	Apparatus & Equipment committee meeting coverage	150	77.00	11,550.00
100-60-62-000-6035	Cardiac Care program training	240	77.00	18,480.00
100-60-62-000-6035	CCAI conference coverage	216	77.00	16,632.00
100-60-62-000-6035	CERT partnership training	144	77.00	11,088.00
100-60-62-000-6035	Corona auto extrication training	144	77.00	11,088.00
100-60-62-000-6035	CTECC/ALERT conference	96	77.00	7,392.00
100-60-62-000-6035	District airport training	120	77.00	9,240.00
100-60-62-000-6035	Driver training	96	77.00	7,392.00
100-60-62-000-6035	Engineer development training coverage	72	77.00	5,544.00
100-60-62-000-6035	ESRI Fire Summit conference	96	77.00	7,392.00
100-60-62-000-6035	Explorers - academy coverage	160	77.00	12,320.00
100-60-62-000-6035	Explorers - supervisor coverage - meetings & events	240	77.00	18,480.00
100-60-62-000-6035	Fresno Training Symposium	160	77.00	12,320.00
100-60-62-000-6035	Hazmat - Assistant Safety Officer class	80	77.00	6,160.00
100-60-62-000-6035	Hazmat - Continuing Challenge - coverage	128	77.00	9,856.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000 2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-6035	Hazmat - Coordinator meetings & seminars	90	77.00	6,930.00
100-60-62-000-6035	Hazmat - CSTI 6 week training - 2 (not local)	864	77.00	66,528.00
100-60-62-000-6035	Hazmat - CSTI local tech school coverage	288	77.00	22,176.00
100-60-62-000-6035	Hazmat - Rail class - coverage	144	77.00	11,088.00
100-60-62-000-6035	Hazmat - Team training - WEHAT, SBCHMRA, CVFD	900	77.00	69,300.00
100-60-62-000-6035	Honor Guard - annual memorial event - coverage	190	77.00	14,630.00
100-60-62-000-6035	Honor Guard - event participation coverage	202	77.00	15,554.00
100-60-62-000-6035	Honor Guard - training coverage	212	77.00	16,324.00
100-60-62-000-6035	Inside instructors	180	77.00	13,860.00
100-60-62-000-6035	Instructors & burn cadre	240	77.00	18,480.00
100-60-62-000-6035	Kronos/Telestaff administrative duties	100	77.00	7,700.00
100-60-62-000-6035	Kronos/Telestaff conference coverage	200	77.00	15,400.00
100-60-62-000-6035	New hire academy	443	77.00	34,111.00
100-60-62-000-6035	New hire skills day - instructor coverage	150	77.00	11,550.00
100-60-62-000-6035	New hire skills day - rookie coverage	90	77.00	6,930.00
100-60-62-000-6035	New hire testing	300	77.00	23,100.00
100-60-62-000-6035	Off-road EVOC Type 3 coverage	144	77.00	11,088.00
100-60-62-000-6035	Peer support group class	120	77.00	9,240.00
100-60-62-000-6035	Promotional exams	300	77.00	23,100.00
100-60-62-000-6035	Reserve Firefighter recruitment and training	120	77.00	9,240.00
100-60-62-000-6035	Response Technology Integration team	96	77.00	7,392.00
100-60-62-000-6035	Rio Hondo truck academy coverage	360	77.00	27,720.00
100-60-62-000-6035	Shift investigator training coverage - continuing education	1	15,000.00	15,000.00
100-60-62-000-6035	Shift investigator training coverage - new investigators	288	77.00	22,176.00
100-60-62-000-6035	Solar meetings - BC coverage	48	112.00	5,376.00
100-60-62-000-6035	Succession & professional development training	120	77.00	9,240.00
100-60-62-000-6035	Training task force coverage	200	77.00	15,400.00
100-60-62-000-6035	UAS training	170	77.00	13,090.00
100-60-62-000-6035	USAR - core classes coverage	400	77.00	30,800.00
100-60-62-000-6035	USAR - regional task force quarterly training coverage	200	77.00	15,400.00
100-60-62-000-6035	USAR - river & flood rescue boat tech coverage	320	77.00	24,640.00
100-60-62-000-6035	USAR team training	360	77.00	27,720.00
100-60-62-000-6035	Wellness committee meetings	120	77.00	9,240.00
	Account 6035 - Coverage - training and support			818,789.00

Account 7025 - Clothing

100-60-62-000-7025	Boots - station	50	275.00	13,750.00
100-60-62-000-7025	Boots - structure	30	385.00	11,550.00
100-60-62-000-7025	Boots - wildland	15	385.00	5,775.00
100-60-62-000-7025	Flash hoods	50	100.00	5,000.00
100-60-62-000-7025	Gloves - structure	50	110.00	5,500.00
100-60-62-000-7025	Gloves - wildland	50	110.00	5,500.00
100-60-62-000-7025	Goggles - structure	50	110.00	5,500.00
100-60-62-000-7025	Helmets - structure	30	350.00	10,500.00
100-60-62-000-7025	Hot shields - wildland	30	200.00	6,000.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

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G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-7025	Reserve firefighter - uniforms & PPE	5	5,500.00	27,500.00
100-60-62-000-7025	Tshirts - annual	1	8,000.00	8,000.00
100-60-62-000-7025	Turnouts - new hires	24	3,250.00	78,000.00
100-60-62-000-7025	Turnouts - suppression	80	3,250.00	260,000.00
100-60-62-000-7025	Uniform - class A - new hires	12	1,400.00	16,800.00
100-60-62-000-7025	Uniform - class B - new hires	15	500.00	7,500.00
100-60-62-000-7025	USAR uniforms - new members	10	680.00	6,800.00
100-60-62-000-7025	Web gear & fire shelters - wildland	15	1,430.00	21,450.00
100-60-62-000-7025	Wildland PPE - replacements	60	200.00	12,000.00
Account 7025 - Clothing Totals				\$507,125.00
Account 7035 - Telephone				
100-60-62-000-7035	Phone lines - fire, security, backup	12	1,200.00	14,400.00
100-60-62-000-7035	Radio monthly access	12	12,000.00	144,000.00
100-60-62-000-7035	Station/dispatch monthly connectivity	12	5,000.00	60,000.00
Account 7035 - Telephone Totals				\$218,400.00
Account 7042 - Cellular phones				
100-60-62-000-7042	AT&T wireless - EPCR, IPAD, apparatus	12	800.00	9,600.00
100-60-62-000-7042	Verizon wireless - cell phone	12	625.00	7,500.00
100-60-62-000-7042	Verizon wireless - EPCR, IPAD, apparatus	12	4,500.00	54,000.00
Account 7042 - Cellular phones Totals				\$71,100.00
Account 7043 - Electronic equipment maintenance				
100-60-62-000-7043	Airlink modem - annual support & warranty	1	7,500.00	7,500.00
100-60-62-000-7043	ArcGIS online	1	5,000.00	5,000.00
100-60-62-000-7043	First Watch - data analytics	1	5,000.00	5,000.00
100-60-62-000-7043	GoTo Meeting - annual license	30	250.00	7,500.00
100-60-62-000-7043	Kronos/Telestaff - annual maintenance	1	9,000.00	9,000.00
100-60-62-000-7043	PS Trax license fee	1	25,000.00	25,000.00
100-60-62-000-7043	Station first arriving signage software	1	9,000.00	9,000.00
100-60-62-000-7043	Zoll Autopulse - annual warranty	16	2,300.00	36,800.00
100-60-62-000-7043	Zoll Xseries - annual warranty	18	2,000.00	36,000.00
100-60-62-000-7043	Zoll Xseries - case review maintenance software	18	600.00	10,800.00
Account 7043 - Electronic equipment maintenance Totals				\$151,600.00
Account 7120 - Small tools and equipment				
100-60-62-000-7120	Ballistic protective equipment (BPE)	15	2,348.00	35,220.00
100-60-62-000-7120	Chainsaw/rotary saw/portable light - replacements	4	2,000.00	8,000.00
100-60-62-000-7120	Disaster preparation - locker supplies	1	6,000.00	6,000.00
100-60-62-000-7120	Flags - US & CA	50	100.00	5,000.00
100-60-62-000-7120	Foam - Class A&B	1	20,000.00	20,000.00
100-60-62-000-7120	Hazmat - 5 dosimeter	5	1,000.00	5,000.00
100-60-62-000-7120	Hazmat - 5 gas monitor	2	3,500.00	7,000.00
100-60-62-000-7120	Hazmat - equipment replacement	1	10,000.00	10,000.00
100-60-62-000-7120	Major incidents - supply cache	1	25,000.00	25,000.00
100-60-62-000-7120	PPE extractor - cleaning supplies	3	3,300.00	9,900.00
100-60-62-000-7120	Station repair supplies	1	35,000.00	35,000.00
100-60-62-000-7120	USAR - equipment	1	10,000.00	10,000.00

CHINO VALLEY FIRE DISTRICT

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G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-7120	USAR - lumber - trench rescue & shoring	1	5,000.00	5,000.00
100-60-62-000-7120	USAR - SWR dry suits	6	1,100.00	6,600.00
100-60-62-000-7120	USAR - SWR equipment	1	5,000.00	5,000.00
Account 7120 - Small tools and equipment Totals				\$192,720.00
Account 7125 - Inventory equipment				
100-60-62-000-7125	Appliance - replacement	1	20,000.00	20,000.00
100-60-62-000-7125	Furniture - replacement	1	20,000.00	20,000.00
Account 7125 - Inventory equipment Totals				\$40,000.00
Account 7130 - Non-inventory equipment				
100-60-62-000-7130	Hose - general replacement	1	50,000.00	50,000.00
100-60-62-000-7130	Peer support - therapy dog program	1	8,000.00	8,000.00
100-60-62-000-7130	Radio - AV communication repair & parts	1	5,000.00	5,000.00
100-60-62-000-7130	Radio - batteries - VHF & 800 Mhz	1	5,000.00	5,000.00
100-60-62-000-7130	Radio - microphone - VHF & 800 Mhz	1	8,000.00	8,000.00
100-60-62-000-7130	SCBA - 45 minute cylinders	5	1,930.00	9,650.00
100-60-62-000-7130	SCBA - BA masks & voice amps - replacement	1	5,000.00	5,000.00
100-60-62-000-7130	SCBA - replacement parts	1	12,500.00	12,500.00
100-60-62-000-7130	Wildland - equipment & supplies	1	15,000.00	15,000.00
100-60-62-000-7130	Workout equipment - replacement	1	30,000.00	30,000.00
Account 7130 - Non-inventory equipment Totals				\$148,150.00
Account 7140 - Training				
100-60-62-000-7140	BC Admin - training & travel	2	5,000.00	10,000.00
100-60-62-000-7140	BC Shift - training & travel	3	5,000.00	15,000.00
100-60-62-000-7140	Bi-annual paramedic/EMT recertifications	1	18,000.00	18,000.00
100-60-62-000-7140	C-TECC/ALEERT conference	2	2,500.00	5,000.00
100-60-62-000-7140	Cardiac Care symposium	2	3,000.00	6,000.00
100-60-62-000-7140	CCAI conference - shift investigator	3	1,738.00	5,214.00
100-60-62-000-7140	Corona auto extrication	6	1,000.00	6,000.00
100-60-62-000-7140	Deployment expenses	1	10,000.00	10,000.00
100-60-62-000-7140	EMS training classes	1	5,000.00	5,000.00
100-60-62-000-7140	Hazmat - outside instructors	1	5,000.00	5,000.00
100-60-62-000-7140	Hazmat - tech/spec	4	5,900.00	23,600.00
100-60-62-000-7140	Instructor training classes - training committee	1	5,000.00	5,000.00
100-60-62-000-7140	Kronos/Telestaff conference	3	3,200.00	9,600.00
100-60-62-000-7140	Outside instructors	1	5,000.00	5,000.00
100-60-62-000-7140	Peer support group classes	1	7,000.00	7,000.00
100-60-62-000-7140	USAR - core classes	1	14,000.00	14,000.00
100-60-62-000-7140	USAR - river/flood rescue	6	1,300.00	7,800.00
100-60-62-000-7140	Wildland firefighting classes	1	5,000.00	5,000.00
Account 7140 - Training Totals				\$162,214.00
Account 7180 - Utilities				
100-60-62-000-7180	Utilities - all stations	12	19,750.00	237,000.00
Account 7180 - Utilities Totals				\$237,000.00
Account 7445 - Services - dispatch				
100-60-62-000-7445	Dispatch - quarterly	4	205,949.00	823,796.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Account 7445 - Services - dispatch Totals				\$823,796.00
Account 7450 - Services - other				
100-60-62-000-7450	Background investigations District-wide	1	21,400.00	21,400.00
100-60-62-000-7450	DI systems - repair & maintenance	1	5,000.00	5,000.00
100-60-62-000-7450	Drug screenings	130	136.50	17,745.00
100-60-62-000-7450	GIS mapping services	1	5,000.00	5,000.00
100-60-62-000-7450	Grant writing services	5	2,500.00	12,500.00
100-60-62-000-7450	ICEMA/medical control/compliance fees	1	8,000.00	8,000.00
100-60-62-000-7450	Kronos/Telestaff - support plus hours	50	139.00	6,950.00
100-60-62-000-7450	Lexipol - annual SOP contract	1	9,200.00	9,200.00
100-60-62-000-7450	Medical director - quarterly	4	3,750.00	15,000.00
100-60-62-000-7450	Physicals - pre-employment	12	745.00	8,940.00
100-60-62-000-7450	Repairs - furniture/carpet/blinds	1	8,600.00	8,600.00
100-60-62-000-7450	Respiratory medical review	114	63.00	7,182.00
100-60-62-000-7450	SCAQMD/OSHA permits	1	7,000.00	7,000.00
100-60-62-000-7450	Station towel service	1	5,500.00	5,500.00
100-60-62-000-7450	Turnout - repair & cleaning	65	220.00	14,300.00
100-60-62-000-7450	Turnout rental - new hires	1	10,000.00	10,000.00
100-60-62-000-7450	Turnout/PPE - advanced cleaning	226	275.00	62,150.00
100-60-62-000-7450	Uniform adjustments	1	6,000.00	6,000.00
100-60-62-000-7450	Wellness exams	114	595.00	67,830.00
100-60-62-000-7450	Westnet station alerting - repair costs	1	5,000.00	5,000.00
100-60-62-000-7450	Wildland contract - Cal Fire	1	490,054.22	490,054.22
Account 7450 - Services - other Totals				\$793,351.22
Account 7535 - General household expense				
100-60-62-000-7535	General household supplies	12	2,850.00	34,200.00
Account 7535 - General household expense Totals				\$34,200.00
Account 7540 - Medical supplies				
100-60-62-000-7540	EMS supplies - restock	1	200,000.00	200,000.00
100-60-62-000-7540	First Care Provider - active shooter community EMS	1	6,000.00	6,000.00
100-60-62-000-7540	Zoll autopulse supplies	130	230.00	29,900.00
100-60-62-000-7540	Zoll CPR stat pads	13	851.00	11,063.00
Account 7540 - Medical supplies Totals				\$246,963.00
Account 7550 - Vehicle maintenance				
100-60-62-000-7550	Detail & wax vehicles	90	100.00	9,000.00
100-60-62-000-7550	General vehicle maintenance	1	180,000.00	180,000.00
100-60-62-000-7550	Tire/wheel replacement	1	47,000.00	47,000.00
Account 7550 - Vehicle maintenance Totals				\$236,000.00
Account 7555 - Equipment maintenance				
100-60-62-000-7555	Appliance repair	1	6,000.00	6,000.00
100-60-62-000-7555	Gurney annual maintenance	1	11,503.00	11,503.00
100-60-62-000-7555	Hazmat - air monitor maintenance	1	12,000.00	12,000.00
100-60-62-000-7555	Hazmat - Gemini monitor maintenance	1	10,900.00	10,900.00
100-60-62-000-7555	Hurst equipment - repair & maintenance	1	7,000.00	7,000.00
100-60-62-000-7555	Ladders - aerial annual testing	1	6,500.00	6,500.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions over \$5,000

2024 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-7555	Ladders - ground annual testing	1	7,000.00	7,000.00
100-60-62-000-7555	SCBA & oxygen cylinders - hydrostatic testing	1	10,000.00	10,000.00
100-60-62-000-7555	SCBA - air compressor maintenance	1	10,000.00	10,000.00
100-60-62-000-7555	SCBA - flow testing	1	7,000.00	7,000.00
100-60-62-000-7555	Small engine - repair & maintenance	1	6,500.00	6,500.00
100-60-62-000-7555	USAR - equipment maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - preventable maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - repairs	1	5,000.00	5,000.00
	Account 7555 - Equipment maintenance Totals			\$109,403.00
	Account 7560 - Fuel			
100-60-62-000-7560	Fuel - all apparatus	1	250,000.00	250,000.00
	Account 7560 - Fuel Totals			\$250,000.00
	Account 7570 - Structure maintenance			
100-60-62-000-7570	Alarm monitoring - fire & security	7	780.00	5,460.00
100-60-62-000-7570	Carpet & upholstery cleaning	7	1,300.00	9,100.00
100-60-62-000-7570	Fire sprinkler system - annual testing & maintenance	1	5,000.00	5,000.00
100-60-62-000-7570	General repairs	1	30,000.00	30,000.00
100-60-62-000-7570	Generators & compressors - repair & maintenance	7	1,000.00	7,000.00
100-60-62-000-7570	HVAC - repair & maintenance	7	1,500.00	10,500.00
100-60-62-000-7570	Landscape - maintenance & tree trimming	7	750.00	5,250.00
100-60-62-000-7570	Landscape - miscellaneous projects	1	10,000.00	10,000.00
100-60-62-000-7570	Landscape - monthly service	12	1,500.00	18,000.00
100-60-62-000-7570	Overhead doors - repair & maintenance	1	20,000.00	20,000.00
100-60-62-000-7570	Painting - general	1	55,000.00	55,000.00
100-60-62-000-7570	Pest control	12	450.00	5,400.00
100-60-62-000-7570	Plumbing	1	7,000.00	7,000.00
100-60-62-000-7570	Roofs - miscellaneous repairs	1	8,000.00	8,000.00
100-60-62-000-7570	Tiger tower - repair & maintenance	6	850.00	5,100.00
100-60-62-000-7570	Video security/VOIP cabling - repair & maintenance	1	5,000.00	5,000.00
	Account 7570 - Structure maintenance Totals			\$205,810.00
	Account 8830 - Capital - structure improvements			
100-60-62-000-8830	Air conditioner replacement	1	25,000.00	25,000.00
100-60-62-000-8830	Architectural & survey fees - #68	1	389,000.00	389,000.00
100-60-62-000-8830	Water heater replacement	1	15,000.00	15,000.00
	Account 8830 - Capital - structure improvements Totals			\$429,000.00
	Account 8840 - Capital - equipment			
100-60-62-000-8840	Radio - APX6000 Portable 800	6	8,000.00	48,000.00
	Account 8840 - Capital - equipment Totals			\$48,000.00
	Account 8850 - Capital - vehicles			
100-60-62-000-8850	BC unit	1	200,000.00	200,000.00
	Account 8850 - Capital - vehicles Totals			\$200,000.00

CHINO VALLEY FIRE DISTRICT

Long-Range Financial Planning Overview

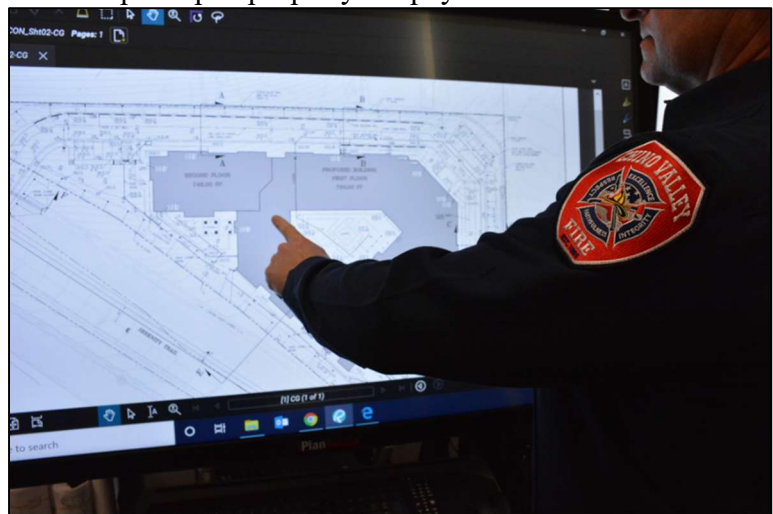
The District's 10-year LRFP has been updated to incorporate the long-term financial implications of the FY24 budget, as well as known and projected significant revenues and expenditures over the next decade, including capital replacement, the projected impacts of budgetary and financial policies, cash management and investment policies, as well as the projections for pension obligations and unfunded actuarial liabilities.

The LRFP revenue projections are generally conservative in nature, and expenditures are realistically forecast, based on historical trends, known and anticipated future changes, including the forecast fiscal impacts of strategic plans. The LRFP assumes Fire Station No. 68 opening in mid-FY25 and Station No. 69 being operational in FY30.

Property tax-related revenue assumptions are a critical aspect of the LRFP, since this revenue stream historically represent in excess of 90% over District revenues. The District works closely with its contracted property tax consultant to perform property tax allocation audits, trends analysis and tax increment verification. Property tax analysis includes:

- Historical review and trend analysis;
- Projected fiscal impacts of ongoing and planned local real estate development;
- Assessments of general economic conditions on the local and regional economies and its related impact on tax assessed property values;
- Monitoring of business activities of principal property taxpayers within the District's jurisdiction;
- Ongoing analysis of local property resales;
- Monitoring of the fiscal impact of county assessor temporary reassessments of property values during period of declining real estate values.

As salaries and benefits generally represent in excess of 80% of the District's annual expenditures, labor-related costs represent the most significant expenditure projection in the District's LRFP. Trend analysis, impacts of known



CHINO VALLEY FIRE DISTRICT

LONG-RANGE FINANCIAL PLANNING OVERVIEW

future labor agreement commitments and detailed multi-year projections of District pension costs and unfunded actuarial liabilities, factor prominently into the forecast of salaries and benefits. In addition, capital outlay is based on anticipated replacement of major capital purchases in accordance with the District’s capital replacement schedule.

Annual operating revenues are generally projected to be sufficient to cover operating expenditures except in the initial two to three years after the opening of a new fire station. The burden of projected initial start-up and operating costs associated with the openings of two new fire stations within the next 10 years indicates the potential for short-term operating deficits, likely necessitating the short-term use of Unrestricted Fund balance to temporarily balance the budget. Unrestricted Fund balance is projected to be approximately \$22.5 million at the end of FY32, the end of the 10-year period.

The use of 115 Retirement Trust funds to fund a portion of annual pension expense may help to partially offset rising pension costs. In certain years it may be necessary to utilize Trust funds to partially offset pension-related operating deficits, and may prove particularly beneficial during the initial years after new fire station openings. Additional strategies should be employed over time to address the potential for deficits associated primarily with additional staffing for new fire stations, as well as due to rising pension costs which are likely to be sustained for roughly the next 10 to 15 years.

At the direction of the Board of Directors, management anticipates continuing efforts to further address long-term pension liabilities through the use of one-time and annual surplus monies, when available, toward advanced funding of pension obligations. With regard to projected pension costs, CalPERS provides five-year projections of normal cost rates and a 25-year amortization schedule of fixed payment annual UAL obligation payments, based on liabilities as of the most recent actuarial valuation date. The associated projected fiscal impacts of CalPERS projections have been included in the LRF as applicable to the 10-year period.

Key revenue and expenditure assumptions in the LRF are as follows:

KEY LRF ASSUMPTIONS								
Year	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
3	4	5	6	7	8	9	10	
Revenues								
Property tax share/Current services	4.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other revenue	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Expenses								
Salaries and benefits	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Services and supplies	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

See the companion the *Long-Range Financial Plan* for additional information.

CHINO VALLEY FIRE DISTRICT

Long-Range Financial Plan

10-Year Outlook	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
YEAR	1	2	3	4	5	6	7	8	9	10
Revenues										
Property Tax Share (4.5% Yr 3, 3% after)	\$ 40,031,642	\$ 40,101,420	\$ 41,905,984	\$ 43,163,163	\$ 44,458,058	\$ 45,791,800	\$ 47,165,554	\$ 48,580,521	\$ 50,037,936	\$ 51,539,074
Current Services (4.5% Yr 3, 3% after)	12,021,811	12,604,408	13,171,606	13,566,755	13,973,757	14,392,970	14,824,759	15,269,502	15,727,587	16,199,414
Other Revenue (3% annual increase)	4,338,080	2,567,164	2,644,179	2,723,504	2,805,209	2,889,366	2,976,047	3,065,328	3,157,288	3,252,007
Total Revenue	\$ 56,391,533	\$ 55,272,992	\$ 57,721,769	\$ 59,453,422	\$ 61,237,025	\$ 63,074,136	\$ 64,966,360	\$ 66,915,351	\$ 68,922,811	\$ 70,990,495
Expenditures										
Salaries and benefits (2% annual increase)	\$ 45,648,075	\$ 46,461,904	\$ 47,391,142	\$ 48,338,965	\$ 49,305,744	\$ 50,291,859	\$ 51,297,696	\$ 52,323,650	\$ 53,370,123	\$ 54,437,526
Services and supplies (2% annual increase)	8,230,210	7,893,175	8,051,039	8,212,059	8,376,300	8,543,826	8,714,703	8,888,997	9,066,777	9,248,113
Capital Outlay	1,160,468	677,000	2,947,324	1,229,619	866,006	305,104	608,602	1,916,167	4,024,994	2,374,481
Pension Obligation UAL Pymt Incremental Increase			382,254	768,690	1,014,599	1,244,139	1,377,964	1,515,465	1,656,756	1,801,925
Station No. 8 Add'l Staffing - Opening in mid-FY25			782,015	1,610,951	1,659,279	1,709,058	1,760,329	1,813,139	1,867,533	1,923,559
Third BC for Second Battalion in mid-FY25			149,584	305,151	314,305	320,591	327,003	333,543	340,214	347,018
Station No. 9 - Opening in FY30								2,816,786	2,901,290	2,988,328
Accelerated Pension Funding (1/3 Prior Yr Surplus)	1,037,150		79,501	-	-	-	217,654	218,595	-	-
Total Expenditures	\$ 56,075,903	\$ 55,032,079	\$ 59,782,858	\$ 60,465,434	\$ 61,536,234	\$ 62,414,577	\$ 64,303,951	\$ 69,826,342	\$ 73,227,687	\$ 73,120,950
Net Operating Revenues over (under) Expenditures	\$ 2,513,248	\$ 917,913	\$ 965,736	\$ 217,607	\$ 566,797	\$ 964,662	\$ 1,488,664	\$ (776,230)	\$ (279,882)	\$ 244,026
ALL Revenues over (under) Expenditures	\$ 315,630	\$ 240,913	\$ (2,061,089)	\$ (1,012,012)	\$ (299,209)	\$ 659,559	\$ 662,408	\$ (2,910,992)	\$ (4,304,876)	\$ (2,130,455)
Net Revenues	\$ 315,630	\$ 240,913	\$ (2,061,089)	\$ (1,012,012)	\$ (299,209)	\$ 659,559	\$ 662,408	\$ (2,910,992)	\$ (4,304,876)	\$ (2,130,455)
Carryover of Available Unassigned Fund Balance	10,117,997	11,280,653	10,723,902	12,468,060	12,086,822	11,607,956	10,981,595	10,437,082	4,244,227	178,202
Other Fund Balance Changes	\$ (1,331,055)	\$ 971,635	\$ (4,597,044)	\$ (744,535)	\$ 1,190	\$ 1,139,529	\$ 892,026	\$ 2,361,463	\$ (805,741)	\$ (2,872,208)
Cost of New Station(s)										
Base salaries & benefits per station			\$ 1,284,968	\$ 1,323,517	\$ 1,363,223	\$ 1,404,120	\$ 1,446,243	\$ 1,489,630	\$ 1,534,319	\$ 1,580,349
Staffing Coverage			127,818	131,653	135,603	139,671	143,861	148,177	152,622	157,201
Extra employees per admin/safety ratio			151,243	155,780	160,454	165,267	170,225	175,332	180,592	186,010
Total est. cost of staffing new station			\$ 1,564,030	\$ 1,610,951	\$ 1,659,279	\$ 1,709,058	\$ 1,760,329	\$ 1,813,139	\$ 1,867,533	\$ 1,923,559
Third BC for Second Battalion			\$ 299,167	\$ 305,151	\$ 314,305	\$ 320,591	\$ 327,003	\$ 333,543	\$ 340,214	\$ 347,018
Fund Balances										
Nonspendable - Deposits	35,671	35,671	35,671	35,671	35,671	35,671	35,671	35,671	35,671	35,671
Restricted - Section 115 Trust	7,817,084	7,817,084	7,817,084	7,817,084	7,817,084	7,817,084	7,817,084	7,817,084	7,817,084	7,817,084
Committed - Workers' Comp Reserve	3,593,485	3,593,485	3,593,485	3,593,485	3,593,485	3,593,485	3,593,485	3,593,485	3,593,485	3,593,485
Committed - Equipment Replacement	1,630,291	2,443,762	952,164	1,173,254	1,801,291	2,933,839	3,733,733	3,308,873	1,012,504	215,070
Committed - Facility Acquisition & Maintenance	1,168,056	1,168,056	-	-	-	-	-	-	-	-
Committed - Compensated Absences	2,622,073	2,700,735	2,781,757	2,865,210	2,951,166	3,039,701	3,130,892	3,224,819	3,321,564	3,421,211
Committed - Emergency Contingency	9,345,984	9,172,013	9,963,810	10,077,572	10,256,039	10,402,430	10,717,325	11,637,724	12,204,614	12,186,825
Assigned - Budget Transfers & Pension Funding	4,000,000	4,079,501	2,061,089	1,012,012	299,209	217,654	218,595	2,910,992	4,304,876	2,130,455
Unassigned	11,280,653	10,723,902	12,468,060	12,086,822	11,607,956	10,981,595	10,437,082	4,244,227	178,202	937,744
Total Ending Fund Balance	\$ 41,493,297	\$ 41,734,210	\$ 39,673,121	\$ 38,661,109	\$ 38,361,900	\$ 39,021,459	\$ 39,683,867	\$ 36,772,875	\$ 32,468,000	\$ 30,337,545

STATISTICAL INFORMATION



CHINO VALLEY FIRE DISTRICT
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Secured	Unsecured	Nonunitary
2022	\$ 31,556,292,762	\$ 1,141,947,013	\$ 1,113,040
2021	28,289,230,138	1,032,424,863	1,113,040
2020	26,849,912,707	1,003,873,389	1,113,040
2019	25,323,627,013	915,136,844	454,331
2018	23,476,040,134	858,556,171	456,218
2017	21,880,783,822	788,902,117	456,298
2016	20,730,162,389	873,281,186	456,510
2015	19,592,774,341	828,556,750	456,577
2014	18,158,498,438	766,240,217	643,432
2013	17,520,212,890	803,615,470	643,468

¹ Exempt values are not included in totals.

² In 1978 the voters of the State of California passed Proposition 13, which limited taxes to a total maximum of 1%, based upon the assessed value of property being taxed. Each year, the assessed value of property may be increased by an "inflation factor," limited to 2%. With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

³ The District's total direct rate is the weighted average of all individual direct rates applied to the District and excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

	Taxable Assessed Value ^{1,2}	Total Direct Tax Rate ³
\$	32,699,352,815	0.1077
	29,322,768,041	0.1070
	27,854,899,136	0.1085
	26,239,218,188	0.1068
	24,335,052,523	0.1073
	22,670,142,237	0.1078
	21,603,900,085	0.1079
	20,421,787,668	0.1086
	18,925,382,087	0.1085
	18,324,471,828	0.1082

CHINO VALLEY FIRE DISTRICT
Property Tax Levies and Tax Collections
Last Ten Fiscal Years
Fiscal Year Ended June 30,

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percent of Levy
2022	\$ 33,032,953	\$ 32,951,979	99.8%
2021	31,368,050	31,324,169	99.9%
2020	29,884,674	29,700,359	99.4%
2019	28,028,268	27,922,146	99.6%
2018	26,118,608	25,810,952	98.8%
2017	24,430,730	24,343,181	99.6%
2016	23,239,766	22,922,296	98.6%
2015	22,110,866	21,650,626	97.9%
2014	20,475,397	20,416,058	99.7%
2013	19,746,015	19,060,834	96.5%

¹ Exempt values are not included in totals.

² In 1978 the voters of the State of California passed Proposition 13, which limited taxes to a total maximum of 1%, based upon the assessed value of property being taxed. Each year, the assessed value of property may be increased by an "inflation factor," limited to 2%. With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

³ The District's total direct rate is the weighted average of all individual direct rates applied to the District and excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Property Tax Levies and Tax Collections
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	Collections in Subsequent Years ^{1,2}	Supplemental Taxes Collected ³	Total Collections to Date	
			Amount ^{1,2}	Percent of Levy Collected
\$	-	\$ 854,257	\$ 33,806,236	102.3%
	966,240	598,330	32,888,739	104.8%
	964,168	461,434	31,125,961	104.2%
	785,199	630,061	29,337,406	104.7%
	789,939	528,430	27,129,321	103.9%
	914,072	406,206	25,663,459	105.0%
	830,489	275,418	24,028,203	103.4%
	810,929	277,829	22,739,384	102.8%
	828,747	201,930	21,446,735	104.7%
	878,793	45,777	19,985,404	101.2%

CHINO VALLEY FIRE DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²				
School Tax Rate				
Chaffey Community College Bond	0.01770	0.01110	0.02410	0.01530
Chaffey High School Bond	0.03710	0.03520	0.03750	0.04020
Chino Unified School Bond	0.08620	0.08970	0.07900	0.08490
Mt. View Elementary	0.06150	0.01830	0.00350	0.02060
Metropolitan Water Agency	0.00350	0.00350	0.01800	0.00350
Total Direct and Overlapping Tax Rates	<u>1.20600</u>	<u>1.15780</u>	<u>1.16210</u>	<u>1.16450</u>
District's Share of 1% Levy ³	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate ⁴	0.10771	0.10698	0.10847	0.10682

¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

² In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

³ The District's share of the 1% levy is based on the District's share of the general fund tax rate area with the largest net taxable value within the jurisdiction.

⁴ The District's total direct rate is the weighted average of all individual direct rates applied to the District excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
Fiscal Year Ended June 30,

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00880	0.01130	0.01130	0.01090	0.01570	0.01110
0.02790	0.04090	0.04090	0.02940	0.03710	0.01010
0.09340	0.03310	0.03310	0.03310	0.03580	0.03570
0.02630	0.03140	0.03140	0.03360	0.03510	0.03280
0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
1.15990	1.12020	1.12020	1.11050	1.12720	1.09320
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10733	0.10777	0.10791	0.10858	0.10849	0.10817

CHINO VALLEY FIRE DISTRICT
Direct and Overlapping Property Tax Rates - Tax Rate Area 001001¹
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District Basic Rate ²	0.06487	0.06487	0.06487
Overlapping Rates: ³			
School Tax Rate			
Chaffey Community College Bond	0.01770	0.01110	0.02410
Chaffey High School Bond	0.03710	0.03520	0.03750
Chino Unified School Bond	0.08620	0.08970	0.07900
Mt. View Elementary	0.06150	0.01830	0.00350
Metropolitan Water Agency	0.00350	0.00350	0.01800
	<u>0.20600</u>	<u>0.15780</u>	<u>0.16210</u>
County Rates:			
Chino Unified School District	0.31030	0.31030	0.31030
Education Revenue Augmentation Fund	0.22440	0.22440	0.22440
County General Fund	0.14820	0.14820	0.14820
Chino General Fund	0.10800	0.10800	0.10800
Chaffey Community College	0.04290	0.04290	0.04290
Inland Empire Utilities Agency - Imp C	0.02920	0.02920	0.02920
Flood Control Zone 1	0.02610	0.02610	0.02610
Inland Empire Utilities Agency - Original	0.01683	0.01683	0.01683
County Free Library	0.01435	0.01435	0.01435
Superintendent of Schools - Countywide	0.00508	0.00508	0.00508
Chino Basin Water Conservation District	0.00334	0.00334	0.00334
Superintendent of Schools - Physically Handicapped	0.00200	0.00200	0.00200
Flood Control Admin. 1 & 2	0.00185	0.00185	0.00185
Superintendent of Schools - Mentally Handicapped	0.00161	0.00161	0.00161
Inland Empire Joint Resources Cons. District	0.00057	0.00057	0.00057
Superintendent of Schools - Development Center	0.00052	0.00052	0.00052
	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
Total Direct and Overlapping Tax Rates	<u>1.20612</u>	<u>1.15792</u>	<u>1.16222</u>

¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

² The District's share of the 1% levy is based on the District's share of the general fund tax rate area with the largest net taxable value within the jurisdiction.

³ In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Direct and Overlapping Property Tax Rates - Tax Rate Area 001001¹
Last Ten Fiscal Years
Fiscal Year Ended June 30,

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
0.01530	0.00880	0.01130	0.01130	0.01090	0.01570	0.01110
0.04020	0.02790	0.04090	0.04090	0.02940	0.03710	0.01010
0.08490	0.09340	0.03310	0.03310	0.03310	0.03580	0.03570
0.02060	0.02630	0.03140	0.03140	0.03360	0.03510	0.03280
<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>
<u>0.16450</u>	<u>0.15990</u>	<u>0.12020</u>	<u>0.12020</u>	<u>0.11050</u>	<u>0.12720</u>	<u>0.09320</u>
0.31030	0.31030	0.31030	0.31030	0.31030	0.31030	0.31030
0.22440	0.22440	0.22440	0.22440	0.22440	0.22440	0.22440
0.14820	0.14820	0.14820	0.14820	0.14820	0.14820	0.14820
0.10800	0.10800	0.10800	0.10800	0.10800	0.10800	0.10800
0.04290	0.04290	0.04290	0.04290	0.04290	0.04290	0.04290
0.02920	0.02920	0.02920	0.02920	0.02920	0.02920	0.02920
0.02610	0.02610	0.02610	0.02610	0.02610	0.02610	0.02610
0.01683	0.01683	0.01683	0.01683	0.01683	0.01683	0.01683
0.01435	0.01435	0.01435	0.01435	0.01435	0.01435	0.01435
0.00508	0.00508	0.00508	0.00508	0.00508	0.00508	0.00508
0.00334	0.00334	0.00334	0.00334	0.00334	0.00334	0.00334
0.00200	0.00200	0.00200	0.00200	0.00200	0.00200	0.00200
0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185
0.00161	0.00161	0.00161	0.00161	0.00161	0.00161	0.00161
0.00057	0.00057	0.00057	0.00057	0.00057	0.00057	0.00057
<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>
<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
<u>1.16462</u>	<u>1.16002</u>	<u>1.12032</u>	<u>1.12032</u>	<u>1.11062</u>	<u>1.12732</u>	<u>1.09332</u>

CHINO VALLEY FIRE DISTRICT
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2022		2013	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Majestic Realty Company	\$ 386,830,424	1.26%	\$ 327,378,773	1.79%
Walmart/Sams	386,328,060	1.26%	-	0.00%
Watson Land Company	335,541,549	1.09%	127,105,735	0.69%
Homecoming I at the Preserve LLC	320,975,294	1.04%	-	0.00%
John Hancock Life Insurance Co.	174,469,127	0.57%	90,214,000	0.49%
Chino Dunhill LLC	160,993,595	0.52%	-	0.00%
MLM Chino Property Inc	143,508,952	0.47%	-	0.00%
Scannel Properties #404 LLC	142,178,580	0.46%	-	0.00%
Spectrum South LLC	131,198,204	0.43%	113,062,608	0.62%
Chino Kimball Industrial LLC	130,875,849	0.43%	-	0.00%
Chino Hills Mall LLC			123,713,648	0.68%
VESTAR - CHINO LLC			116,336,260	0.62%
PK I Chino Town Square LP			103,051,487	0.56%
BRE Properties INC.			92,669,090	0.51%
CRCH LLC			80,442,079	0.44%
SY VENTURES LLC			76,047,691	0.42%
	<u>\$ 2,312,899,634</u>	<u>7.53%</u>	<u>\$ 1,250,021,371</u>	<u>6.82%</u>

Note: Zero value means the taxpayer was not in the top property owners based on net values in that particular year.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population¹	Per Capita Personal Income²	Personal Income²	Unemployment Rate²
2022	169,962	32,042	2,687,273,757	3.0%
2021	176,868	31,947	2,646,252,898	6.2%
2020	177,564	30,194	2,485,046,138	9.8%
2019	180,363	29,678	2,567,318,394	3.3%
2018	175,991	28,081	2,376,042,507	3.5%
2017	174,786	28,789	2,408,844,354	4.1%
2016	170,845	29,056	2,376,750,794	4.7%
2015	169,405	28,080	2,265,952,694	4.9%
2014	164,956	26,809	2,112,825,175	6.0%
2013	162,583	30,276	2,358,445,738	7.4%

¹ Population includes City of Chino, Chino Hills and Unincorporated Areas of San Bernardino County.

² Cities of Chino and Chino Hills combined; Unincorporated Area statistics not available.

Note: Data for Unincorporated area for 2022 is not available.

Source: CA Department of Finance
San Bernardino County Economic Development Agency
U.S Census Bureau
Bureau of Labor Statistics

CHINO VALLEY FIRE DISTRICT
Principal Employers
Current Year and Nine Years Ago

Employer	2022		Rank
	Number of Employees¹	Percent of Total Employment²	
Chino Valley Unified School District	2,870	3.11%	1
Walmart Fulfillment Center (6750 Kimball)	2,003	2.17%	2
FedEx Ground Package Systems Inc. (Flight Avenue)	1,403	1.52%	3
California Institution for Men	1,182	1.28%	4
Amazon.com Services, Inc. (Merrill)	757	0.82%	5
California Institution for Women	701	0.76%	6
Amazon.com Services, Inc. (Euclid)	683	0.74%	7
Chino Valley Medical Center	581	0.63%	8
City of Chino	563	0.61%	9
Hussman Corporation	517	0.56%	10
	<u>11,260</u>	<u>12.20%</u>	

¹ Calculated by Chino Valley Fire District Finance Department based on percentages of the total employment provided by the cities of Chino and

² Total employment of Chino and Chino Hills provided by California Labor Market

Note: Data for FY13 not available.

Source: Cities of Chino and Chino Hills

CHINO VALLEY FIRE DISTRICT
Full-Time Equivalent District Employees
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Administration	21.5	21.5	21.5	21.5
Community Risk Reduction				
Support Personnel	5.6	5.6	5.6	5.6
Inspection Personnel	11.0	11.0	11.0	11.0
Emergency Services				
Support Personnel	3.5	3.2	3.2	3.2
Fire Personnel	104.0	104.0	104.0	104.0
Total	<u>145.6</u>	<u>145.3</u>	<u>145.3</u>	<u>145.3</u>

¹ Certain positions reclassified between departments

Source: Chino Valley Fire Human Resources Department

CHINO VALLEY FIRE DISTRICT
Full-Time Equivalent District Employees
Last Ten Fiscal Years
Fiscal Year Ended June 30,

<u>2018</u> ¹	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
19.5	14.0	14.0	10.5	9.5	9.5
5.6	4.6	4.6	3.5	3.5	3.5
11.0	11.0	11.0	11.0	11.0	11.0
3.2	3.7	3.7	3.5	3.5	3.5
104.0	107.0	107.0	107.5	104.5	104.5
<u>143.3</u>	<u>140.3</u>	<u>140.3</u>	<u>136.0</u>	<u>132.0</u>	<u>132.0</u>

CHINO VALLEY FIRE DISTRICT
Capital Assets by Function
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	2	3	3	3
Total Facilities	<u>10</u>	<u>11</u>	<u>11</u>	<u>11</u>
Fire Apparatus				
Engines	14	15	15	14
Trucks	2	2	2	2
Paramedic Squads	6	6	6	6
Other (Ambulances Included)	13	12	8	8
Total Fire Appartus	<u>35</u>	<u>35</u>	<u>31</u>	<u>30</u>
Other Fleet & Support Services	<u>34</u>	<u>35</u>	<u>34</u>	<u>34</u>
Total Vehicles	<u>69</u>	<u>70</u>	<u>65</u>	<u>64</u>

Source: Chino Valley Fire Support Services Department

CHINO VALLEY FIRE DISTRICT
Capital Assets by Function
Last Ten Fiscal Years
Fiscal Year Ended June 30,

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
7	7	7	7	7	7
1	1	1	1	1	1
3	3	3	2	2	2
<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>	<u>10</u>
13	13	13	13	13	12
3	3	2	2	2	2
6	6	5	5	5	-
8	8	6	6	6	6
<u>30</u>	<u>30</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>20</u>
<u>36</u>	<u>33</u>	<u>29</u>	<u>29</u>	<u>27</u>	<u>24</u>
<u>66</u>	<u>63</u>	<u>55</u>	<u>55</u>	<u>53</u>	<u>44</u>

CHINO VALLEY FIRE DISTRICT
Emergency Response Calls for Service
Last Ten Calendar Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
NUMBER OF TOTAL CALLS				
Incident Type				
Fire	323	304	325	308
Rupture/Explosion	6	4	8	2
Emergency Medical Service/Rescue	9905	9,435	8,981	9,326
Hazardous Condition	177	212	263	203
Service Call	679	713	696	752
Good Intent	1775	1,840	1,819	1,581
False Call	744	651	631	780
Mutual Aid		-	-	-
SevereWeather	59	10	1	4
Other	143	98	142	37
	<u>13,811</u>	<u>13,267</u>	<u>12,866</u>	<u>12,993</u>

PERCENTAGE OF TOTAL CALLS

Incident Type				
Fire	2%	2%	3%	2%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	72%	71%	70%	72%
Hazardous Condition	1%	2%	2%	2%
Service Call	5%	5%	5%	6%
Good Intent	13%	14%	14%	12%
False Call	5%	5%	5%	6%
Mutual Aid	*	*	*	*
SevereWeather	*	*	-	-
Other	1%	1%	1%	*
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

¹ In early 2018, the District transitioned to a new dispatch provider, resulting in some variance in classification of incident types versus in 2017.

² In 2017, the District switched to a new emergency response tracking system, resulting in a significant number of calls being classified in "Other."

*Less than 1%

Note: Calls compiled on a calendar year basis.

Source: Chino Valley Fire Emergency Services Division

CHINO VALLEY FIRE DISTRICT
Emergency Response Calls for Service
Last Ten Calendar Years

<u>2018</u> ¹	<u>2017</u> ²	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
298	265	310	275	302	283
8	-	8	11	12	6
9,002	8,774	8,528	8,022	7,296	6,853
192	-	171	159	215	153
696	-	699	603	561	497
1,354	-	1,232	1,126	1,127	1,031
617	47	623	615	622	620
-	82	-	-	-	-
1	-	1	3	2	-
99	3,049	2	11	10	9
<u>12,267</u>	<u>12,217</u>	<u>11,574</u>	<u>10,825</u>	<u>10,147</u>	<u>9,452</u>
2%	2%	3%	3%	3%	3%
*	*	*	*	*	*
73%	72%	74%	74%	72%	73%
2%	*	1%	1%	2%	1%
6%	*	6%	6%	6%	5%
11%	*	11%	10%	11%	11%
5%	*	5%	6%	6%	7%
*	1%	*	*	*	*
-	*	*	*	*	*
1%	25%	*	*	*	*
<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

ABH - Assistance By Hire
AC - Alternating Current
ACLS - Advanced Cardiac Life Support
ACFR - Annual Comprehensive Financial Report
ADMIN - Administration
AED - Automated External Defibrillator
AFFF - Aqueous Film Forming Foam
AFG - Assistance to Firefighters Grant
AFSS - Administrative Fire Service Section
ALEERT - Advanced Law Enforcement Rapid Response Training
ALS - Advanced Life Support
APA - American Payroll Association
ARC - Annual Required Contribution
ATV - All Terrain Vehicle
AVL - Automatic Vehicle Location
A/V (AV) - Audio-Visual
BA - Breathing Apparatus
BBK - Best, Best & Krieger
B/C (BC) - Battalion Chief
BK - Bendix King
BTLS - Basic Trauma Life Support
CA - California
CAD - Computer Aided Dispatch
Cal Fire - California Department of Forestry and Fire Protection
CalPELRA - California Public Employees Labor Relations Association
CalPERS - California Public Employees Retirement System
CBRN - Chemical, biological, radiological and nuclear
CCAI - California Conference of Arson Investigators
CCAC - City Clerk's Association of California
CCC - California Conservation Corp.
CD - Compact Disc
CDF - California Department of Forestry
CE - Professional Continuing Education
CEMO - California Emergency Management Organization
CESA - California Emergency Services Association
CFCA - California Fire Chief's Association

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

CFED - California Fire, EMS and Disaster
CFPI - California Fire Prevention Investigators
CFPO - California Fire Prevention Officers
CHO - County Radio Designation for Chino Valley Fire District
CICCS - California Incident Command Certification System
CLO - Community Liaison Officer
CMTA - California Municipal Treasurer's Association
COB - Clerk of the Board
CPAP - Continuous Positive Airway Pressure
CPR - Cardiac Pulmonary Resuscitation
CPS - Cooperative Personnel Services
CPSA - California Peer Support Association
CRR - Community Risk Reduction
CSDA - California Special District's Association
CSMFO - California Society of Municipal Finance Officer's Association
CSTI - California State Training Institute
CUPA - California Unified Program Agency
CVIFD (CVFD) - Chino Valley Independent Fire District
DC - Deputy Chief
DECON - Decontamination
DEHS - Department Environmental Health Services
DFM - Deputy Fire Marshal
DI - Deionized Water Systems
DMV - Department of Motor Vehicles
DVD - Digital Video Disk
EAP - Employee Assistance Program
ECG or EKG - Electrocardiogram
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EPCR - Electronic Patient Care Record System
ERP - Enterprise Resource Planning System
ES- Emergency Services
ESP - Electronic Speech Projection
EVOC - Emergency Vehicle Operators Center
FAIRA - Fire Agencies Insurance Risk Authority
FC - Fire Chief

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

FD - Fire District or Finance Director
FDAC - Fire District Association of California
FDC - Fire Department Connection
FDIC - Fire Department Instructor's Conference
FEMA - Federal Emergency Management Administration
FERC - Fire and Emergency Services Response Commission
FF - Fire Fighter
FFC - Federation of Fire Chaplains
FF&E - Furniture, Fixtures & Equipment
FP - Fire Prevention
FPO - Fire Prevention Officer
FPI - Fire Prevention Institute
FRO - First Responder Operational
FRO-NBC - First Responder Operational Nuclear Biological Chemical
FTE - Full-Time Equivalent
FY or FYE- Fiscal Year or Fiscal Year Ending
GASB - Government Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographical Information Mapping System
GPS - Global Positioning System
Haz Mat (or HM) - Hazardous Materials
HEP - Hepatitis
HR - Human Resources
HT - Handi-Talkie
HVAC - Heating, Ventilating and Air Conditioning System
IAFC - International Association of Fire Chiefs
IAFF - International Association of Fire Fighters
ICBO - International Conference of Building Officials
ICC - International Code Council
ICEMA - Inland Counties Emergency Medical Agency
ICHIEFS - International Fire Chiefs Association
ICISF - International Critical Incident Stress Foundation
ICPC - International Conference of Police Chaplains
ICS - Incident Command System
ID - Identification
IEFEA - Inland Empire Fire Explorer Association

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

IFCI - International Fire Code Institute
IFSTA - International Fire Service Training Association
IPMA - Inter Personal Management Association
IT - Information Technology
IV - Intravenous
JEMS - Journal of Emergency Medical Services
JPA - Joint Powers Authority
LAFCO - Local Agency Formation Commission
LCW - Liebert Cassidy Whitmore
LPG - Liquid, Propane and Gas
MCI - Mass Casualty Incident
MDC - Mobile Data Computer
ME - Medic Engine
MHZ/Mghz - Megahertz
MI - Myocardial Infarction
MIG - Metal Inert Gas
MOU - Memorandum of Understanding
MSA - Mine Safety Apparatus
MT - Medic Truck
MVI - Multi-Victim Incident
MVV - Mission, Vision and Values Statement
NCCDAT - National Center for Chaplain Development
NEAT - Neighborhood Emergency Action Team
NFA - National Fire Academy
NFCSS - National Fire Code Subscription Service
NFDR - National Fire Danger Rating
NFPA - National Fire Protection Association
NFSA - National Fire Sprinkler Association
NIOA - National Information Officers Association
NTN - National Testing Network
NWCG - National Wildfire Coordinating Group
OES - Office of Emergency Services
OPEB - Other Post Employment Benefits
OSB - Oriented Strand Board
OSHA - Occupational Safety and Health Administration
OT - Overtime

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

PALS - Pediatric Advanced Life Support
PARMA - Public Agencies Risk Management Association
PAS - Personnel Accountability System
PC - Penal Code or Personal Computer
PDSI - Principal Decision Systems International
PERLAC - Public Employer Labor Relations Association of California
PERS - California Public Employee Retirement System
PERSPAC - Public Employee Retirement System Political Action Committee
PIO - Public Information Officer
PIMS - Property Information Management System
PIN - Personal Identification Number
PUB ED - Public Education
PUC - Pierce Ultimate Configuration Fire Engine
PRJ - Public Retirement Journal
RIC - Rapid Intervention Crew
RDA - Redevelopment Agency
RMS - Record Management System
ROSC - Return of Spontaneous Circulation
QI - Quality Improvement
SAC - Systems Advisory Committee for Inland Counties Emergency Medical Agency
SB - San Bernardino
SB 90 - Senate Bill 90, Mandated Costs
SBCHMRA - San Bernardino County Hazardous Material Responders Association
SBCTOA - San Bernardino County Training Officer's Association
SBSO - San Bernardino County Sheriff's Office
SCA - Sudden Cardiac Arrest
SCAQMD - Southern California Air Quality Management District
SCBA - Self-Contained Breathing Apparatus
SCCA - Southern California Chaplains Association
SDRMA - Special Districts Risk Management Association
SHARPS - Biomedical Waste Such as Syringes and Injection Devices
SHRM - Society of Human Resource Managers
SIDS - Sudden Infant Death Syndrome
SOC - Standards of Cover Assessment
SOLAR - San Bernardino, Orange, Los Angeles and Riverside County
SPAM - Unsolicited or Unwanted Electronic Messages

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

SS - Support Services
STEMI - ST-Elevation Myocardial Infarction
SWR - Swift Water Rescue
TB - Tuberculosis
TBD - To Be Determined
TC - Training Center
TEWG - Terrorism Early Warning Group
TFT - Task Force Tip
TLVJ - Translaryngeal Ventilation Device
TLO - Terrorism Liaison Officer
TO - Training Officer
TRA- Tax Rate Area
UAL - Unfunded Actuarial Liability
UBC- Uniform Building Code
UFC - Uniform Fire Code
UHF - Ultra High Frequency
US - United States
USAR/US&R - Urban Search and Rescue
U&E - Uniform & Equipment
VHF - Very High Frequency
VOIP - Voice Over Internet Protocol
WAN- Wide Area Network
WEHAT - West End Hazardous Materials Team
WMD - Weapons of Mass Destruction
WT - Water Tender

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

Account - A formal record that represents, in monetary units, resources, claims to resources, transactions or other events that result in changes to those resources and claims.

Accounts Payable - Amounts owed for goods or services.

Accounts Receivable - Amounts due to the District.

Additional Discretionary Contribution - Amount(s) contributed to pension plan beyond the statutorially required employer minimum amount(s).

Advanced Life Support - A higher level of emergency medical care, usually provided by paramedics. Typically includes invasive techniques such as IV therapy, intubation, and/or drug administration.

Allocation - A sum of money allotted for a specific use, or a systematic distribution of costs between and among benefitting cost centers, departments, projects, etc.

Annually Required Contribution - Actuarially determined annual amount due for obligations such as pension and post-retirement health plans.

Apparatus - Vehicles for fighting or extinguishing fire, or for use in emergency medical response.

Appropriations - Funds set aside by formal action for specific use.

Asset - A financial resource, including cash, accounts receivable, and deposits or prepayments.

Automatic Aid - Contractual agreement between two agencies, communities or departments to provide assistance with the nearest available resource to the incident without regard to jurisdictional boundaries.

Automatic Vehicle Location - A means for automatically determining and transmitting the geographic location of a vehicle.

AutoPulse - Automated, portable, battery-powered cardiopulmonary resuscitation device

Basic Life Support - Emergency cardiopulmonary resuscitation; control of bleeding; treatment of shock and poisoning; stabilization of injuries and wounds; and basic first aid.

Bi-annual - Every two years.

Budget - Financial plan that serves as an estimate of future revenues and expenditures.

Carryover (Rollover) - The transfer of budgeted revenue or expenditure from one fiscal year to another, generally due the anticipation of receipt or expenditure of funds in one year, which is not executed prior to year-end.

Conflagration - A large and destructive fire that threatens human life, animal life, health, and/or property. It may also be described as a blaze or simply a large fire. A conflagration can begin accidentally, be naturally caused (wildfire), or intentionally created (arson).

Deficit - Operating expenditures in excess of operating revenues within a financial reporting period.

Depreciation - Depreciation reflects the wear and tear on a capital asset over its useful life. CVFD utilizes the straight line method of depreciation. Front line apparatus is depreciated over 15 years, while equipment is depreciated over 5 years. Buildings and improvements other than buildings are depreciated over 30 years.

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

Discount Rate - Expected long-term rate of return on investment assets for pension and other similar obligations.

Dwelling - A building, house or other place of shelter where people live.

Encumbrance - Legal obligation or commitment of funds not yet expended, typically committed through a purchase order.

Estimate - A projection or forecast, generally based on the use of historical data, assumptions, forecasts, etc.

Expenditure - Payment, either in cash, by assuming a liability, or by surrendering an asset.

Emergency Medical Technician - Specially trained and licensed healthcare professional certified to give emergency medical care to patients before they reach a healthcare facility. May provide basic life support services.

First Responder - Person with specialized training who is among the first to arrive and provide assistance at the scene of an emergency, such as an accident or natural disaster. First responders include paramedics, emergency medical technicians, firefighters, police officers, and other trained professionals.

Fiscal Year - Period of 12 consecutive months chosen by an entity as its accounting period, which may or may not be a calendar year. CVFD's fiscal year ends June 30.

Fixed (Capital) Asset - Any tangible asset with a life of more than one year, used in an entity's operations.

Front-Line - Primary use vehicles or apparatus.

Fund Accounting - Method of accounting and presentation whereby assets and liabilities are grouped according to the purpose for which they are to be used. Generally used by government entities and not-for-profits.

Fund Balance - The difference between General fund assets and liabilities. Classifications of fund balance include: nonspendable, restricted, committed, assigned and unassigned.

General Fund - Because the District provides only fire protection services, all resources are accounted for in a single general fund.

Generally Accepted Accounting Principles (GAAP) - Conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. The highest level of such principles are set by the Financial Accounting Standards Board (FASB).

Governmental Accounting Standards Board (GASB) - Entity that has authority to establish standards of financial reporting for all units of government.

Hazard - Danger, risk, peril or threat.

Jurisdiction - Power or right of a legal or political agency to exercise its authority over a person, subject matter, or territory.

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

Liability - Debts or obligations owed by one entity (debtor) to another entity (creditor) payable in money, goods, or services.

Long-Term - Generally matures, extends or applies for more than one year from the current date.

Master Plan - Document which provides basic framework for establishing operating and capital budgets, as well as other financial commitments; intended to guide future growth and development of the District.

Memorandum of Understanding - A legal document outlining the terms and details of an agreement between parties, including each party's requirements and responsibilities.

Modified Accrual Basis - Recognizes revenues when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

Mutual Aid - Organized, coordinated and cooperative reciprocal assistance in which personnel and equipment from participating surrounding fire departments and other appropriate emergency response agencies are utilized for fire or other generally larger scale emergencies.

Occupancies - Within the context of building construction and building codes, occupancy refers to the use, or intended use, of a building, or portion of a building, for the shelter or support of persons, animals or property.

Other Post-Retirement Benefits (OPEB) - Pensions, health care, life insurance and other benefits that are provided by an employer to retirees, their dependents, or survivors.

Paramedic - Healthcare professional, specially trained and licensed to provide emergency medical services, including advanced life support.

Pension Cost Sharing - Agreement or other arrangement whereby pension plan participants agree to pay some portion of pension costs beyond that which is statutorily required of the participant.

Projection - Prospective financial statements that include one or more hypothetical assumptions.

Purchase Order - Written, legally binding promise to pay for goods or services.

Reserves - Generally synonymous with unassigned Fund balance. Connotes sufficient cash and other liquid assets available to meet ongoing expenditures while providing for some additional funds to be available for contingency purposes.

Resolution - Formal approval of an action or policy, typically memorialized in written form.

Revenues - Sales of products, merchandise, and services; and earnings from taxes, interest, dividends and rents.

Reserve Unit - Back-up apparatus or other vehicle available to be placed in service if additional units are required and/or a primary vehicle or apparatus is out of service for repairs or other reasons.

Standards of Cover - A comprehensive system for analyzing resource deployment, to determine whether a fire department is properly deployed to meet its community's risks and expectations.

Short-Term - Current; ordinarily due within one year.

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

Succession Development or Succession Planning - The intentional act of developing and training internal people with the potential to fill key technical, managerial and leadership positions.

Suppression - Control and extinguishment of fire.

Surplus - Excess of operating revenues over operating expenses within a financial reporting period.

Tax - Charge levied by a governmental unit on income, consumption, wealth, or other basis.

Triennial - Every three years.

Turnouts - Personal protective clothing worn by fire personnel.

Unfunded Actuarial Liability - Amounts owed for prior service obligations based on retirement or post-retirement benefit promises to current and former employees, as well as retirees.

Unincorporated - Geographical areas outside the jurisdictional boundaries of incorporated cities.

Wildland Urban Interface - Well-defined development presses up against or is immediately adjacent to open expanses of vegetation.



CHINO VALLEY FIRE

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2023-24 Original Budget
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