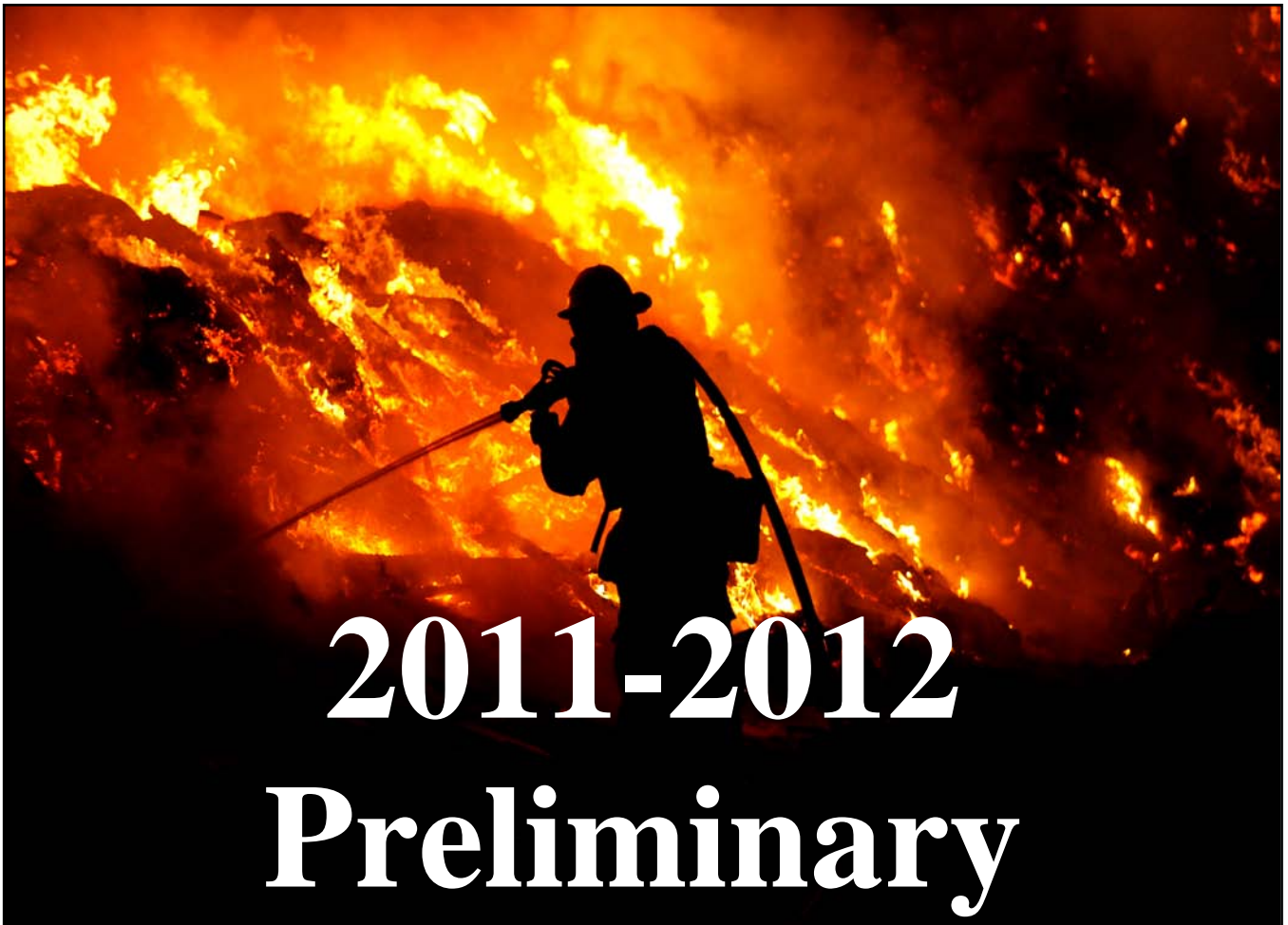




# Chino Valley Independent Fire District

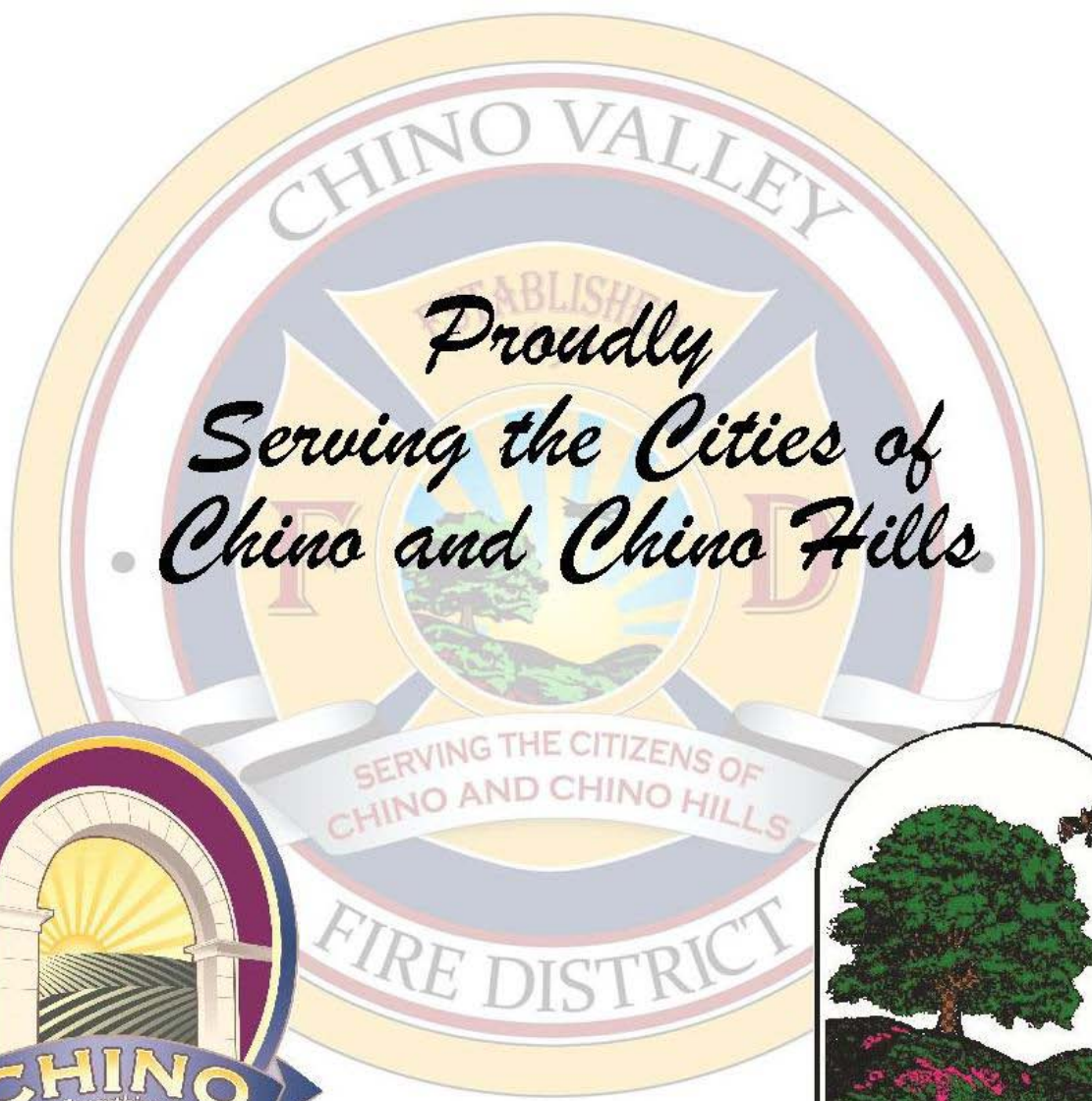
*Hellman Incident, Chino  
December, 2010*



**2011-2012  
Preliminary**

**Summary Budget**

Photo by Alex Arredondo



*Proudly  
Serving the Cities of  
Chino and Chino Hills*





# Chino Valley Independent Fire District 2011-2012 Preliminary Budget Table of Contents

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# Chino Valley Fire District

14011 City Center Drive  
Chino Hills, CA 91709  
(909) 902-5260 Administration  
(909) 902-5280 Fire Prevention  
(909) 902-5250 Fax  
Chinovalleyfire.org

*Board of Directors*  
*James S. Espinosa*  
*President*  
*Ed Gray*  
*Vice President*  
*John DeMonaco*  
*Sarah Evinger*  
*Ray Marquez*

**Fire Chief**  
*Kirk Summers*

June 8, 2011

## **President Espinosa and Members of the Board**

The 2011-2012 Preliminary Budget for the Chino Valley Independent Fire District is hereby presented to the Board of Directors. The development of this budget was guided by the District's Master Plan, District goals and the District's Long Range Financial and Human Resources Plans. The Budget has been developed to ensure that the District maintains the high quality and cost effective level of fire protection and emergency services it has historically provided to the Chino Valley.

### **Financial Overview**

This Preliminary Budget represents a solid financial plan for the 2011-12 fiscal year. Although a transfer from Fund Balance will be necessary to balance the budget, the District has accumulated operating reserves to offset short term economic downturns. Significant efforts have been undertaken at all levels of the organization to cut projected expenses when possible. The audited fund balance, and final revenues and expenditures for the year ending June 30, 2011, will be presented in conjunction with completion of the annual audit in late 2011.

### **Plan Highlights**

The short-term goals of the District's various planning efforts have been reflected in the 2011-12 Preliminary Budget, where appropriate. Major budgetary initiatives in '11-12 include the staffing of new Fire Station 7 at Ross and Riverside Avenues in the City of Chino, the District's first new engine company since the opening of Fire Station 4 in the Carbon Canyon area of Chino Hills in 1991. This will result in the daily staffing levels of fire personnel increasing from 29 to 33, thereby significantly enhancing the level of emergency response services available to the community. And while capital expenditures have generally been deferred to future years when possible, the District's current breathing apparatus is beyond its useful life and is budgeted for full replacement in '11-12.

Additionally, the replacement of the District's enterprise resource computer system, approved in '10-11, will be completed in various phases in '11-12. The first phase, Financial Management, is scheduled for "go-live" in July, 2011. The system is expected to be fully functional by the end of the '11-12 fiscal year.

## **Revenue Highlights**

Revenue related to property valuation represents over 90% of the District's revenue stream, and is derived from two sources. The first source is direct payments from property tax receipts that are distributed by the County. The second is through a contract with the City of Chino to ensure an equitable provision of revenue based upon assessed valuation throughout the District.

Property tax-based revenues are projected to increase at a modest rate in '11-12 of just under 1% over current year, as the economic downturn continues to impact assessed real estate values in the area. Additionally, also included in the Preliminary Budget is the fiscal impact of the termination of dispatch reimbursement by the City of Chino, assumed at August 1. As per the terms of the agreement with Chino, dispatch reimbursement terminates the first of the month following the month in which a Certificate of Occupancy is issued for either of the new fire stations under construction by the City. It is anticipated that construction will be complete on Station 7 in July, 2011.

Total revenues for 2011-12 are projected to decrease about 2.6% over 2010-11 budget levels.

## **Expenditure Highlights**

Expenditures are classified into three major areas: Salaries and benefits, services and supplies, and capital outlay. Expenditures are further separated among Divisions: Administration, Operations and Prevention.

The salaries and benefits portion of the expenditure budget assumes full staffing, and includes staffing for new Station 7, beginning at the end of July. Total operating expenditures for 2011-12 are projected to increase by about 3% over 2010-11 levels, primarily due to the opening of the new fire station, and well as due to general increases in PERS retirement rates in '11-12. When prudent to do so, expenditures have been reduced in other areas in an attempt to mitigate the effects of these labor cost increases.

## **Summary**

This budget enables the District to maintain high quality fire and emergency response services, continuing to place a top priority on the health and safety of the public and our staff, while minimizing the need to draw on undesignated reserve funds to balance the budget. The revenue projections used are conservative and take into consideration a number of variables. Budgetary expenditures have been reduced in accordance with the lower level of revenues anticipated in Fiscal '11-12, whenever possible. Final Budget in September and the Mid-Year Budget in January will provide opportunities to amend the budget, as necessary, for the balance of the fiscal year.

I look forward to the completion of construction and opening of our two newest fire stations in the City of Chino during the coming fiscal year. Thanks to the cities of Chino and Chino Hills for their continuing support of and public safety partnership with the Fire District. Thanks as well to the Board of Directors for the direction, support and leadership you've provided to the District. My appreciation is extended to all staff for their ongoing dedication and commitment to serving our community, especially during these challenging economic times.

**Sincerely,**



**Kirk Summers**  
**Fire Chief**



## **Chino Valley Fire District**

# **MISSION STATEMENT**

The mission of the Chino Valley Independent Fire District is to protect the lives and property of the community from the detrimental effects of fires, medical emergencies and other hazardous conditions.



# CHINO VALLEY INDEPENDENT FIRE DISTRICT

## District Overview

The Fire District is located in the southwest region of San Bernardino County. The jurisdiction of the Fire District is approximately 80 square miles in size and has an estimated current population of 166,735<sup>1</sup>. It is estimated that the Fire 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. Personnel responded to 8,948 emergency incidents last year.

The Fire 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 40,000 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 20,000 additional residential occupancies are planned for, or are being constructed, through the build-out of the community.

Target hazards within the Fire District have been identified. The occupancies are considered to pose an extraordinary risk to lives and/or property. Examples of target hazards within the Fire District are a three-story, non-fire-sprinklered senior housing facility, a four-story office building and a tire manufacturing plant. Fire suppression, emergency medical, rescue and hazardous materials service is expected to be utilized at these incidents.

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 Fire 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 Fire District, including two fundamental, twenty-two elementary, five junior high, five high schools, one continuing education high school and one adult school. There are currently forty-four private and pre-schools in the Fire District.

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<sup>1</sup> Community population statistic does not include the prison populations. City of Chino – 84,964; City of Chino Hills – 75,345; Unincorporated – 6,426. Population estimates are based on information provided by the cities.

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 Fire District. This airport had 187,649 aircraft operations in 2010 and as many as 250,000 annually in previous years. Although the County is responsible for crash-fire-rescue services at the airport, they have no resources assigned there. The Fire 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 Fire 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 area of the Chino Hills presents a severe magnitude fire problem. Over 14,000 acres of grass, brush and oak trees pose a seasonal fire threat to the residential interface. Numerous large and damaging fires have occurred in this area. In June 1990, eighteen 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 dollars in damage. Although no structures were lost within the District, the potential existed for a devastating event. Extensive automatic and mutual aid responses are required for this wildland area. Brush inspections are conducted each year at over 300 residences requiring the clearance of flammable vegetation by May 15th. In addition, it is anticipated that emergency medical and rescue services will be required for incidents occurring in these rural areas.

Many other miscellaneous-type fires are also anticipated to occur, such as vehicle and agricultural fires.

Transportation routes are extensive throughout the Fire District. Railroad routes, two freeways, two highways, congested city streets and rural roads provide a diverse and often over-burdened transportation system throughout the Fire District. 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 result in potential water rescue incidents.

Disasters experienced by Southern California may include earthquakes, flooding, landslides, fire conflagrations, commercial aviation accidents, terrorism and civil unrest.



# Chino Valley Independent Fire District

## 2011-2012 Preliminary Budget

### Board of Directors

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**James S. Espinosa**  
President



**Ed Gray**  
Vice-President



**John DeMonaco**  
Director



**Sarah Evinger**  
Director



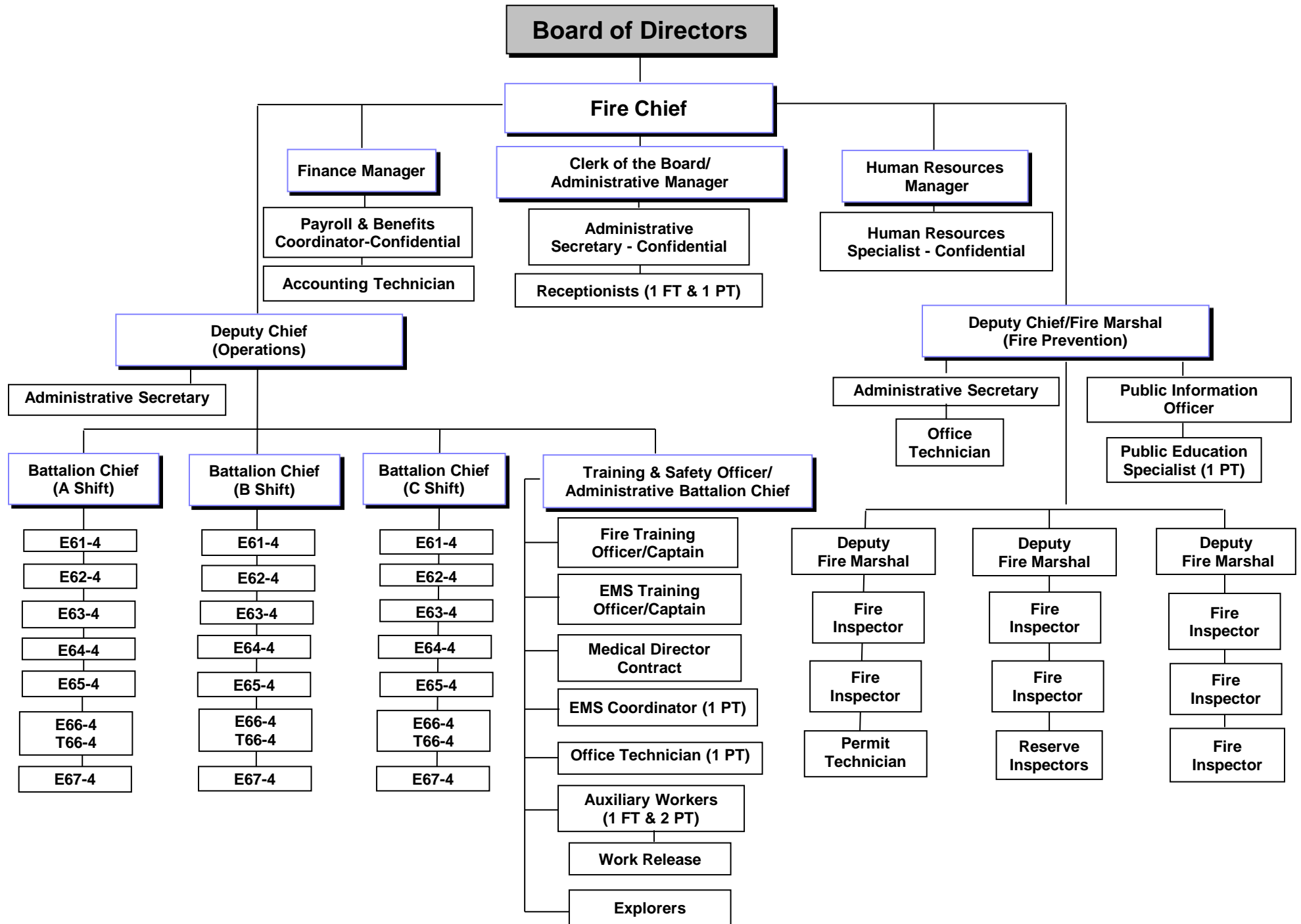
**Ray Marquez**  
Director

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**Kirk Summers**  
Fire Chief

# Chino Valley Independent Fire District





# CHINO VALLEY INDEPENDENT FIRE DISTRICT

## FUND BALANCE

The Fire District has recently updated its Fund Balance Reporting Policy in conjunction with the Government Accounting Standards Board (GASB) Statement No. 54. Consistent with GASB 54, the District also adopted a Board resolution that set forth certain classifications of fund balance, as well as a minimum fund balance policy. Classifications of fund balance maintained by the District are 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 grant funds received for the express purpose of purchasing specific supplies or equipment, or debt covenants imposed by creditors. The District currently has no restricted funds.

**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.

**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:

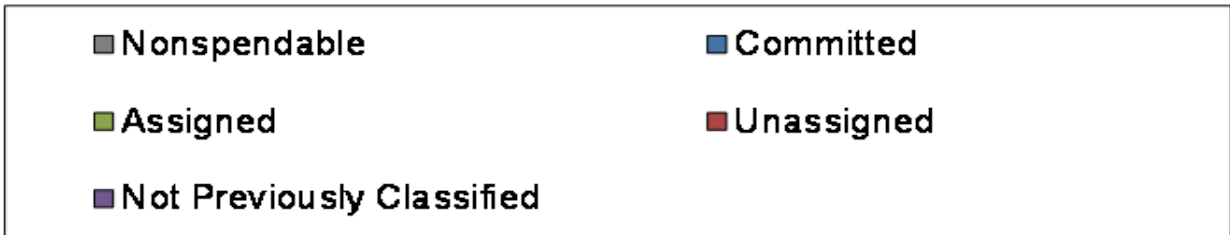
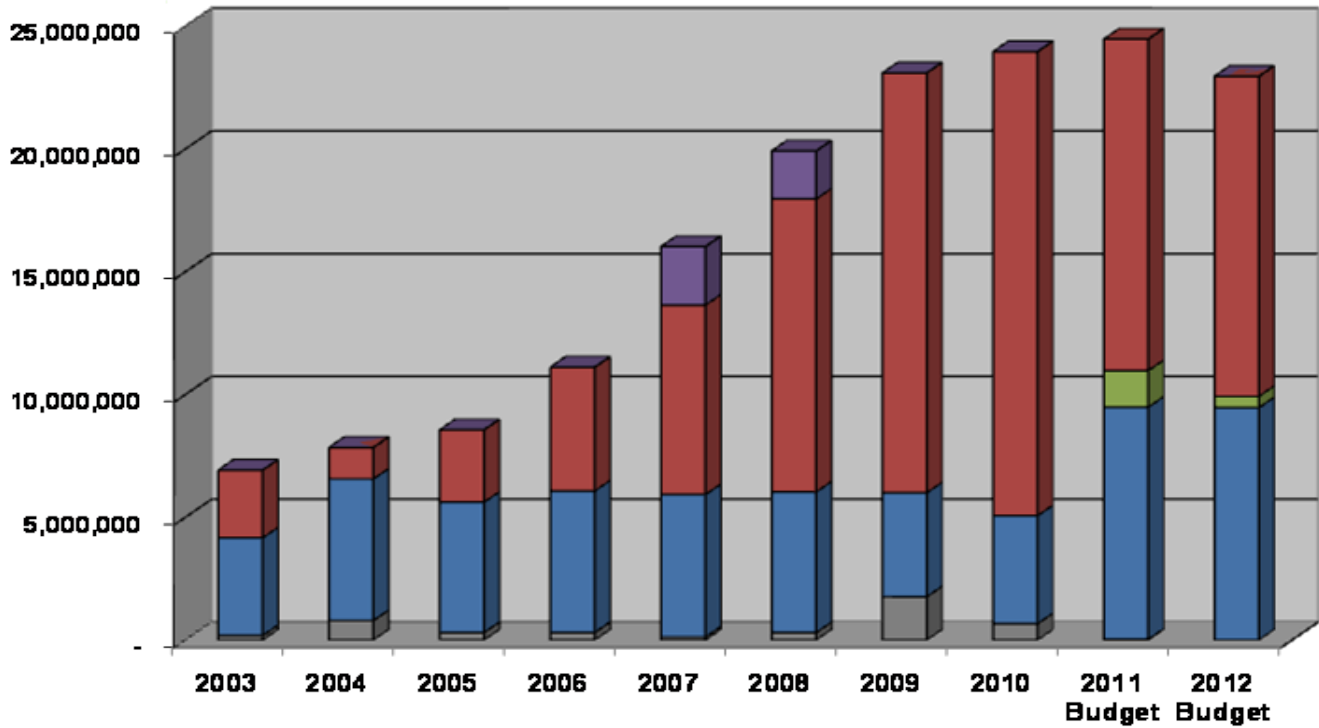
1. **Continuing Budget Appropriations** – Balance of multi-year funding requirements for approved projects or other expenditures.
2. **Budget Transfers for Revenue Shortfalls** – Amount to be transferred from fund balance to cover a projected budget deficit, if applicable, in the following fiscal year.

**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.
2. **All Other** – All other funds not otherwise classified.



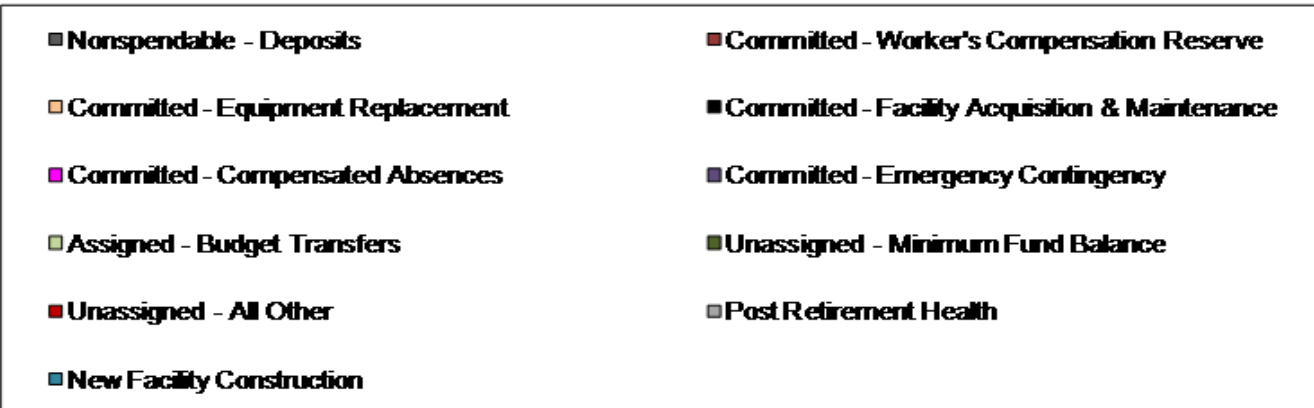
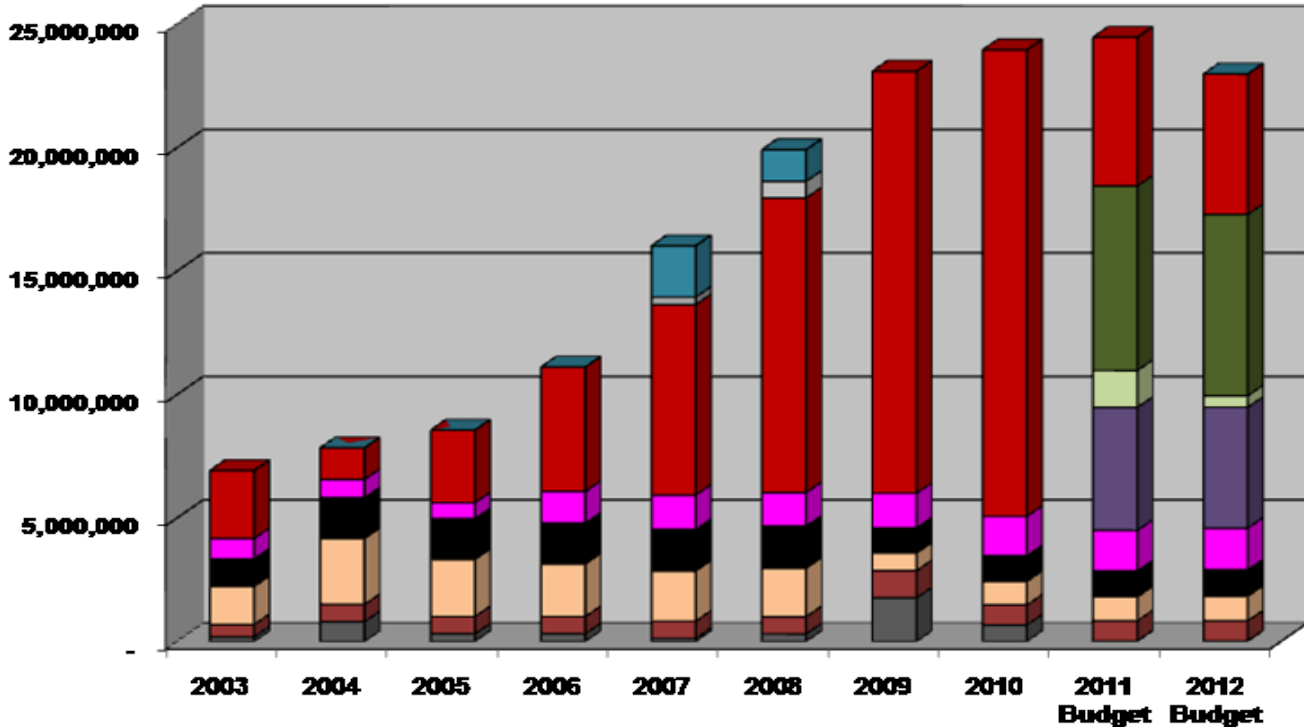
**CHINO VALLEY INDEPENDENT FIRE DISTRICT**  
**10-YEAR TREND IN FUND BALANCE**  
**SUMMARY BY CLASSIFICATION**  
**FOR THE FISCAL YEARS ENDING JUNE 30,**



**Note:** Fund balance classifications prior to 2011 have been restated for consistency with GASB 54 presentation.



# CHINO VALLEY INDEPENDENT FIRE DISTRICT 10-YEAR TREND IN FUND BALANCE **DETAIL FOR ALL CLASSIFICATIONS** FOR THE FISCAL YEARS ENDING JUNE 30,





# Chino Valley Independent Fire District

## 2011-2012 Preliminary Budget

### Fund Balance

<b>2010-2011 FINAL BUDGET AT MID-YEAR</b>					
	Fund Balance 7-1-2010	2010-2011 Revenues	2010-2011 Expenditures	2010-2011 Transfers	Fund Balance 6-30-2011
<b>Nonspendable:</b>					
Deposits and Prepaid Items	\$ 668,382	\$ -	\$ -	\$ (643,382)	\$ 25,000
<b>Committed:</b>					
Workers' Comp Reserve	814,408	-	-	-	814,408
Equipment Replacement	958,548	-	-	13,828	972,376
Facility Acquisition & Maintenance	1,033,474	-	-	15,502	1,048,976
Compensated Absences	1,594,864	-	-	47,846	1,642,710
Emergency Contingency	-	-	-	4,983,788	4,983,788
<b>Assigned:</b>					
Budget Transfers				1,490,520	1,490,520
<b>Unassigned:</b>					
Minimum Fund Balance				7,475,682	7,475,682
Available	18,894,635	29,172,970	28,969,452	(13,076,384)	6,021,769
<b>TOTAL</b>	<b>\$ 23,964,311</b>	<b>\$ 29,172,970</b>	<b>\$ 28,969,452</b>	<b>\$ 307,400</b>	<b>\$ 24,475,229</b>

<b>2011-2012 PRELIMINARY BUDGET</b>					
	Fund Balance 7-1-2011	2011-2012 Revenues	2011-2012 Expenditures	2011-2012 Transfers	Fund Balance 6-30-2012
<b>Nonspendable:</b>					
Deposits and Prepaid Items	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
<b>Committed:</b>					
Workers' Comp Reserve	814,408	-	-	-	814,408
Equipment Replacement	972,376	-	-	115,338	1,087,714
Facility Acquisition & Maintenance	1,048,976	-	-	15,735	1,064,711
Compensated Absences	1,642,710	-	-	49,281	1,691,991
Emergency Contingency	4,983,788			(16,801)	4,966,987
<b>Assigned:</b>					
Budget Transfers	1,490,520			(629,615)	860,905
<b>Unassigned:</b>					
Minimum Fund Balance	7,475,682			(25,201)	7,450,481
Available	6,021,769	28,412,209	29,902,729	491,263	5,022,512
<b>TOTAL</b>	<b>\$ 24,475,229</b>	<b>\$ 28,412,209</b>	<b>\$ 29,902,729</b>	<b>\$ -</b>	<b>\$ 22,984,709</b>

**Note:** Fund balance classifications for '10-11 have been restated for consistency with GASB 54 presentation.



# Chino Valley Independent Fire District 2011-2012 Preliminary Budget Budget Summary

General Fund	2008-2009 Actual	2009-2010 Actual	2010-2011 Final Budget at Mid-Year	2011-2012 Preliminary Budget
<b>Revenues</b>				
Property Taxes	\$ 20,948,723	\$ 20,344,277	\$ 20,105,179	\$ 20,286,020
Contract - City of Chino	7,436,184	7,156,770	7,050,127	7,106,528
Other Revenues	2,198,167	1,409,981	2,017,664	1,019,661
<b>Total Revenue</b>	<b>\$ 30,583,074</b>	<b>\$ 28,911,028</b>	<b>\$ 29,172,970</b>	<b>\$ 28,412,209</b>
<b>Expenditures</b>				
Salaries & Benefits	\$ 21,190,707	\$ 22,273,504	\$ 22,866,216	\$ 24,881,291
Services & Supplies	3,840,109	3,682,130	4,403,940	4,205,438
Capital Outlay	2,376,130	2,089,303	1,699,296	816,000
<b>Total Expenditures</b>	<b>\$ 27,406,946</b>	<b>\$ 28,044,937</b>	<b>\$ 28,969,452</b>	<b>\$ 29,902,729</b>
 <b>Transfer from Undesignated Fund Balance</b>	 \$ -	 \$ -	 \$ -	 \$ 1,490,520
 <b>Net Revenue</b>	 <b>\$ 3,176,128</b>	 <b>\$ 866,091</b>	 <b>\$ 203,518</b>	 <b>\$ (0)</b>



# Chino Valley Independent Fire District 2011-2012 Preliminary Budget Revenue History

		2008-2009			2009-2010			2010-2011			2011-2012
		Actual			Actual			Final Budget at Mid-Year			Preliminary Budget
<b>Property Tax Revenue</b>											
4010	Secured	\$ 17,516,333	\$	17,227,320	\$	16,922,309	\$	17,057,687			
4020	Unsecured	918,842		1,020,153		1,050,000		1,058,400			
4030	Unitary	206,049		185,091		194,871		196,430			
4040	Prior Year & Penalties	2,024,124		1,711,751		1,715,796		1,729,522			
4080	Supplemental	48,426		(49,981)		-		20,000			
4710	Homeowners' Exemption	234,949		249,943		222,203		223,981			
<b>Subtotal Property Tax Revenue</b>		<b>\$ 20,948,723</b>	\$	<b>20,344,277</b>	\$	<b>20,105,179</b>	\$	<b>20,286,020</b>			
<b>Other Revenue</b>											
4510	Interest	\$ 402,583	\$	142,346	\$	125,000	\$	116,000			
4370	Permit & Inspection Fee	320,868		317,445		300,000		400,000			
4390	Contributions & Donations	18,626		13,000		13,000		6,000			
4410	Weed Abatement	49,330		60,660		45,000		65,000			
4420	Reimbursement-Dispatch Services	429,638		463,416		463,935		38,661			
4430	Reimbursement-Capital Acquisition	-		-		502,897		-			
4610	Contract - City of Chino	7,436,184		7,156,770		7,050,127		7,106,528			
4650	Grants	-		19,325		210,832		144,000			
4740	Mutual Aid Recoveries	638,016		228,242		250,000		75,000			
4910	Recoveries	2,281		249		10,000		10,000			
4930	Other Sales	73,989		70,215		47,000		45,000			
4950	Other Revenue	262,836		95,083		50,000		120,000			
<b>Subtotal Other Revenue</b>		<b>\$ 9,634,351</b>	\$	<b>8,566,751</b>	\$	<b>9,067,791</b>	\$	<b>8,126,189</b>			
<b>Total Operating Revenue</b>		<b>\$ 30,583,074</b>	\$	<b>28,911,028</b>	\$	<b>29,172,970</b>	\$	<b>28,412,209</b>			



# Chino Valley Independent Fire District

## 2011-2012 Preliminary Budget

### Total Expense Summary

	ADMIN	OPERATIONS	PREVENTION	TOTAL
<b>SALARIES &amp; BENEFITS</b>				
6010 Salaries	\$ 1,025,017	\$ 10,539,664	\$ 1,255,946	\$ 12,820,627
6030 Uniform Allowance	1,150	36,625	5,875	43,650
6035 Training & Support Wages/Coverage	2,000	314,020	55,750	371,770
6036 Emergency Response & Leave Coverage	-	2,500,000	-	2,500,000
6037 Worker's Compensation Staffing Coverage	-	200,000	-	200,000
6040 Call Back/Stand By	-	-	9,489	9,489
6045 Separation Payments	-	319,000	-	319,000
6050 Special Compensation - Safety	2,400	546,450	15,000	563,850
6090 Leave Buy Back	15,000	75,000	10,000	100,000
6125 Retirement (P.E.R.S.)	274,696	4,147,358	467,219	4,889,273
6130 Survivors' Benefit	240	2,568	384	3,192
6210 Long-Term Disability Insurance	4,898	645	6,876	12,418
6215 Unemployment Insurance	2,184	25,221	3,759	31,164
6220 Benefit Plan	200,024	1,412,693	222,545	1,835,261
6225 Social Security	5,043	-	-	5,043
6225 Medicare	18,398	154,590	22,494	195,482
6230 State Disability Insurance	6,681	1,162	12,668	20,511
6235 Worker's Compensation	80,000	640,000	80,000	800,000
6240 Life Insurance	9,206	59,586	8,569	77,362
6317 Deferred Compensation	24,000	30,000	6,000	60,000
6350 Tuition Reimbursement	3,600	17,500	2,100	23,200
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,674,536</b>	<b>\$ 21,022,080</b>	<b>\$ 2,184,675</b>	<b>\$ 24,881,291</b>

#### OPERATIONAL SUPPLIES

7025 Clothing & Personal Supplies	\$ 1,200	\$ 20,745	\$ 1,475	\$ 23,420
7035 Communications	49,569	175,068	-	224,637
7042 Cellular Phones	3,213	7,797	10,710	21,720
7043 Electronic Equipment Maintenance	134,360	85,410	5,000	224,770
7070 Food	4,500	5,350	-	9,850
7075 Memberships	8,150	5,691	1,005	14,846



# Chino Valley Independent Fire District

## 2011-2012 Preliminary Budget

### Total Expense Summary

	ADMIN	OPERATIONS	PREVENTION	TOTAL
7080 Publications	1,421	2,403	3,515	7,339
7085 Legal Notices	4,365	-	400	4,765
7090 Miscellaneous	-	-	-	-
7120 Small Tools & Equipment	-	181,523	3,895	185,418
7125 Inventory Equipment	5,300	36,950	-	42,250
7130 Non-Inventory Equipment	2,600	52,900	-	55,500
7135 Special Dept Expenses	500	8,600	33,500	42,600
7140 Training/Travel	57,905	108,640	31,390	197,935
7180 Utilities	45,000	135,000	-	180,000
7250 General Liability	16,250	97,500	16,250	130,000
7305 Office Supplies	19,500	7,850	9,000	36,350
7310 Postage	7,000	-	1,700	8,700
7323 Printing	7,500	5,500	4,525	17,525
7345 Subscriptions	-	-	-	-
7405 Auditing	14,342	-	-	14,342
7415 County Services	412,673	-	-	412,673
7440 Legal Services	100,000	-	-	100,000
7445 Dispatch Services	-	487,740	-	487,740
7450 Other Professional Services	217,732	358,697	95,052	671,481
7515 Kitchen-Dining	-	1,500	-	1,500
7520 Bedding	-	-	-	-
7525 Laundry & Dry Cleaning	-	10,000	-	10,000
7535 General Household	1,000	25,500	500	27,000
7540 Emergency Medical Services	-	67,075	-	67,075
7550 General Maintenance-Vehicles	20,000	329,500	30,000	379,500
7555 General Maintenance-Equipment	12,300	106,550	1,300	120,150
7560 Automotive Fuel	20,000	111,000	20,000	151,000
7570 General Maintenance-Structures	22,000	126,000	-	148,000
7595 Equipment Rental	-	-	-	-
7597 Rents & Leases-Structures	2,352	-	-	2,352
7620 Mileage Reimbursement	-	-	-	-
7635 Other Travel	-	-	-	-



# Chino Valley Independent Fire District

## 2011-2012 Preliminary Budget

### Total Expense Summary

	ADMIN	OPERATIONS	PREVENTION	TOTAL
7900 Dispatch Relocation & Internal Setup Costs	-	-	-	-
7730 Debt Service-TRAN	-	-	-	-
<b>Total Operational Supplies</b>	<b>\$ 1,190,732</b>	<b>\$ 2,560,489</b>	<b>\$ 269,217</b>	<b>\$ 4,020,438</b>
 <b>CAPITAL</b>				
8830 Structure Improvements	-	35,000	-	35,000
8970 Lease Purchase - Equipment	-	-	-	-
<b>Subtotal Capital</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>
 <b>CAPITAL EQUIPMENT FUND</b>				
8840 Equipment	100,000	681,000	-	781,000
8850 Vehicles	-	-	-	-
	<b>\$ 100,000</b>	<b>\$ 681,000</b>	<b>\$ -</b>	<b>\$ 781,000</b>
 <b>FIRE FOUNDATION FUND</b>				
7999 Services and Supplies	-	-	-	-
 <b>GRANTS FUNDS</b>				
7999 Services and Supplies	-	-	185,000	185,000
<b>GRAND TOTAL</b>	<b>\$ 2,965,268</b>	<b>\$ 24,298,569</b>	<b>\$ 2,638,892</b>	<b>\$ 29,902,729</b>



# Chino Valley Independent Fire District 2011-2012 Preliminary Budget

## Expenditure History

	2008-2009	2009-2010	2010-2011	2011-2012
	Actual	Actual	Final Budget at Mid-Year	Preliminary Budget
<b>Salaries &amp; Benefits</b>				
Full-Time Salaries	\$ 10,817,267	\$ 11,237,025	\$ 11,662,737	\$ 12,681,712
Part-Time Salaries	150,464	123,930	135,181	138,915
Uniform Allowance	33,708	36,136	38,650	43,650
Training & Support Wages/Coverage	613,449	753,190	621,377	371,770
Emergency Response & Leave Coverage	2,855,280	2,776,637	2,650,000	2,500,000
Worker's Compensation Staffing Coverage	87,533	92,990	200,000	200,000
Call Back	6,960	6,348	9,000	9,489
Separation Payments	17,412	143,349	340,000	319,000
Special Compensation	382,649	424,022	508,200	563,850
Annual Leave Buyback	66,191	113,968	75,000	100,000
Retirement (PERS)	3,479,955	3,722,959	3,990,933	4,889,273
Survivors' Benefit	3,556	3,264	2,892	3,192
Long-Term Disability Insurance	12,995	15,689	12,054	12,418
Unemployment Insurance	16,270	23,973	23,499	31,164
Benefit Plan	1,976,810	2,013,277	1,862,729	1,835,261
Social Security/Medicare	177,453	208,040	181,816	200,524
State Disability Insurance	15,729	19,506	19,932	20,511
Workers' Compensation	339,711	419,699	378,350	800,000
Life Insurance	71,036	68,898	70,666	77,362
Deferred Compensation	57,393	60,161	60,000	60,000
Tuition Reimbursement	8,886	10,443	23,200	23,200
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 21,190,707</b>	<b>\$ 22,273,504</b>	<b>\$ 22,866,216</b>	<b>\$ 24,881,291</b>
<b>OPERATIONAL SUPPLIES</b>				
Clothing & Personal Supplies	\$ 67,220	\$ 57,401	\$ 70,083	\$ 23,420
Communications	205,155	212,370	225,440	224,637
Cellular Phones	24,291	27,560	33,936	21,720
Electronic Equipment Maintenance	82,032	159,148	200,860	224,770
Food	10,675	11,213	11,550	9,850
Memberships	12,862	10,552	11,825	14,846
Publications	2,956	3,763	8,248	7,339
Legal Notices	4,295	1,691	10,225	4,765
Small Tools & Equipment	106,195	215,832	165,186	185,418
Inventory Equipment	541,379	80,904	325,762	42,250
Non-Inventory Equipment	101,450	64,661	81,496	55,500
Special Dept Expenses	41,647	23,087	51,155	42,600
Training/Travel	95,841	111,701	199,594	197,935
Utilities	154,831	179,702	160,000	180,000
General Liability	119,762	111,760	125,000	130,000
Office Supplies	49,653	38,990	44,150	36,350
Postage	8,240	9,075	10,320	8,700
Printing	24,390	20,749	26,250	17,525



# Chino Valley Independent Fire District 2011-2012 Preliminary Budget

## Expenditure History

	2008-2009 Actual	2009-2010 Actual	2010-2011 Final Budget at Mid-Year	2011-2012 Preliminary Budget
Auditing	8,520	16,010	13,700	14,342
County Services	238,790	406,241	217,000	412,673
Legal Services	97,950	92,538	120,000	100,000
Dispatch Services	429,639	463,420	470,235	487,740
Other Professional Services	548,627	587,424	766,033	671,481
Kitchen-Dining	3,168	558	2,500	1,500
Bedding	-	-	-	-
Laundry & Dry Cleaning	28,754	25,912	25,000	10,000
General Household	16,335	22,724	19,200	27,000
Emergency Medical Services	41,788	68,730	92,590	67,075
General Maintenance-Vehicles	429,367	373,680	385,427	379,500
General Maintenance-Equipment	65,445	51,549	89,411	120,150
Automotive Fuel	114,745	112,696	120,000	151,000
General Maintenance-Structures	161,767	118,125	139,400	148,000
Rents & Leases-Structures	2,340	2,364	2,364	2,352
Debt Service	-	-	-	-
<b>Subtotal Services &amp; Supplies</b>	<b>\$ 3,840,109</b>	<b>\$ 3,682,130</b>	<b>\$ 4,223,940</b>	<b>\$ 4,020,438</b>
<b>CAPITAL</b>				
Structure Improvements	\$ 1,198,694	\$ 186,806	\$ 131,500	\$ 35,000
Lease Purchase - Equipment		-		-
<b>Subtotal Capital</b>	<b>\$ 1,198,694</b>	<b>\$ 186,806</b>	<b>\$ 131,500</b>	<b>\$ 35,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 26,229,510</b>	<b>\$ 26,142,440</b>	<b>\$ 27,221,656</b>	<b>\$ 28,936,729</b>
<b>CAPITAL EQUIPMENT FUND</b>				
Equipment	\$ 311,033	\$ 90,214	\$ 1,024,899	\$ 781,000
Vehicles	866,403	1,812,283	542,897	-
	<b>\$ 1,177,436</b>	<b>\$ 1,902,497</b>	<b>\$ 1,567,796</b>	<b>\$ 781,000</b>
<b>FIRE FOUNDATION FUND</b>				
Services and Supplies	\$ -	\$ -	\$ -	\$ -
<b>GRANTS FUNDS</b>				
Services and Supplies	\$ -	\$ -	\$ 180,000	\$ 185,000
<b>GRAND TOTAL</b>	<b>\$ 27,406,946</b>	<b>\$ 28,044,937</b>	<b>\$ 28,969,452</b>	<b>\$ 29,902,729</b>



# Chino Valley Independent Fire District

## 2011-2012 Preliminary Budget

### Personnel Listing

<b>Full-Time Positions</b>	<b>2008-2009 Positions</b>	<b>2009-2010 Positions</b>	<b>2010-2011 Positions</b>	<b>2011-2012 Positions</b>
Accounting Technician	1	1	1	1
Administrative Secretary	4	3	3	3
Auxiliary Worker	1	1	1	1
Battalion Chief	3	3	3	3
Battalion Chief/Training & Safety Officer	1	1	1	1
Clerk of the Board/Administrative Manager	1	1	1	1
Deputy Fire Marshal	3	3	3	3
Deputy Chief	2	2	2	2
Finance Manager	1	1	1	1
Fire Captain	21	21	21	24
Fire Captain/EMS Training Officer	1	1	1	1
Fire Captain/Fire Training Officer	1	1	1	1
Fire Chief	1	1	1	1
Fire Engineer	21	21	21	24
Fire Inspector	7	7	7	7
Firefighter	2	1	1	1
Firefighter/Paramedic	40	41	41	47
Human Resources Manager	1	1	1	1
Human Resources Specialist	0	1	1	1
Office Technician	1	1	1	1
Payroll and Benefits Coordinator	1	1	1	1
Permit Technician	1	1	1	1
Public Information Officer	1	1	1	1
Receptionist	1	1	1	1
<b>Total</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>129</b>
<b>Part-Time Positions (Full-Time Equivalent)</b>				
Auxiliary Worker	1.0	1.0	1.0	1.0
EMS Coordinator	0.5	0.5	0.5	0.5
Office Technician	0.5	0.5	0.5	0.5
Public Education Specialist	0.5	0.5	0.5	0.5
Receptionist	0.5	0.5	0.5	0.5
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Grand Total</b>	<b>120.0</b>	<b>120.0</b>	<b>120.0</b>	<b>132.0</b>



## Chino Valley Independent Fire District 2011-2012 Preliminary Budget Long-Range Financial Plan

<b>10-Year Outlook</b>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
YEAR	1	2	3	4	5	6	7	8	9	10
<b>Revenues</b>										
Property Tax Share <i>2% in 12/13, 3% thereafter</i>	\$ 20,286,020	\$ 20,691,740	\$ 21,312,493	\$ 21,951,867	\$ 22,610,423	\$ 23,288,736	\$ 23,987,398	\$ 24,707,020	\$ 25,448,231	\$ 26,211,678
Chino Contract <i>2% in 12/13, 3% thereafter</i>	\$ 7,106,528	\$ 7,248,659	\$ 7,466,118	\$ 7,690,102	\$ 7,920,805	\$ 8,158,429	\$ 8,403,182	\$ 8,655,277	\$ 8,914,936	\$ 9,182,384
Other Revenue <i>Dispatch reimbursement terms assumed 8/1/11 3% annual increase</i>	\$ 1,019,661	\$ 1,000,620	\$ 1,030,639	\$ 1,061,558	\$ 1,093,404	\$ 1,126,207	\$ 1,159,993	\$ 1,194,793	\$ 1,230,636	\$ 1,267,555
<b>Total Revenue</b>	<b>\$ 28,412,209</b>	<b>\$ 28,941,019</b>	<b>\$ 29,809,250</b>	<b>\$ 30,703,527</b>	<b>\$ 31,624,633</b>	<b>\$ 32,573,372</b>	<b>\$ 33,550,573</b>	<b>\$ 34,557,090</b>	<b>\$ 35,593,803</b>	<b>\$ 36,661,617</b>
<b>Expenditures</b>										
Salaries and benefits <i>(0.5% in 12/13, 3% in 13/14, 15/16, 17/18, and 19/20)</i>	\$ 24,881,291	\$ 25,005,698	\$ 25,343,869	\$ 25,343,869	\$ 26,104,185	\$ 26,104,185	\$ 26,887,310	\$ 26,887,310	\$ 27,693,930	\$ 27,693,930
Services and supplies <i>(2% annual increase)</i>	\$ 4,205,438	\$ 4,289,547	\$ 4,375,338	\$ 4,462,844	\$ 4,552,101	\$ 4,643,143	\$ 4,736,006	\$ 4,830,726	\$ 4,927,341	\$ 5,025,888
Capital Outlay	\$ 816,000	\$ 906,679	\$ 75,215	\$ 1,433,625	\$ 139,559	\$ 797,353	\$ 209,775	\$ 987,003	\$ 2,289,397	\$ 1,321,174
Capital Outlay Deferral										
One-time costs & carryovers		\$ (400,000)								
Station No. 8 - Opening in 2018/19								\$ 2,288,151	\$ 2,356,795	\$ 2,356,795
Second Battalion (3 BCs) in 2018/19								\$ 740,567	\$ 22,217	\$ 22,217
<b>Total Expenditures</b>	<b>\$ 29,902,729</b>	<b>\$ 29,801,924</b>	<b>\$ 29,794,422</b>	<b>\$ 31,240,338</b>	<b>\$ 30,795,845</b>	<b>\$ 31,544,681</b>	<b>\$ 31,833,092</b>	<b>\$ 35,733,757</b>	<b>\$ 37,289,679</b>	<b>\$ 36,420,004</b>
<b>Net Revenues over Expenditures</b>	<b>\$ (1,490,520)</b>	<b>\$ (860,905)</b>	<b>\$ 14,828</b>	<b>\$ (536,811)</b>	<b>\$ 828,788</b>	<b>\$ 1,028,691</b>	<b>\$ 1,717,481</b>	<b>\$ (1,176,667)</b>	<b>\$ (1,695,877)</b>	<b>\$ 241,613</b>
<b>Net Revenues</b>	<b>\$ (1,490,520)</b>	<b>\$ (860,905)</b>	<b>\$ 14,828</b>	<b>\$ (536,811)</b>	<b>\$ 828,788</b>	<b>\$ 1,028,691</b>	<b>\$ 1,717,481</b>	<b>\$ (1,176,667)</b>	<b>\$ (1,695,877)</b>	<b>\$ 241,613</b>
<b>Carryover of Available Unassigned Fund Balance</b>	<b>\$ 6,021,769</b>	<b>\$ 5,022,511</b>	<b>\$ 5,139,704</b>	<b>\$ 3,286,783</b>	<b>\$ 3,979,603</b>	<b>\$ 3,708,914</b>	<b>\$ 4,422,315</b>	<b>\$ 2,552,012</b>	<b>\$ 169,327</b>	<b>\$ 1,766,813</b>
<b>Other Fund Balance Changes</b>	<b>\$ 491,263</b>	<b>\$ 978,097</b>	<b>\$ (1,867,749)</b>	<b>\$ 1,229,631</b>	<b>\$ (1,099,477)</b>	<b>\$ (315,290)</b>	<b>\$ (3,587,783)</b>	<b>\$ (1,206,018)</b>	<b>\$ 3,293,363</b>	<b>\$ (932,583)</b>
<b>Total Available Unassigned Fund Balance</b>	<b>\$ 5,022,511</b>	<b>\$ 5,139,704</b>	<b>\$ 3,286,783</b>	<b>\$ 3,979,603</b>	<b>\$ 3,708,914</b>	<b>\$ 4,422,315</b>	<b>\$ 2,552,012</b>	<b>\$ 169,327</b>	<b>\$ 1,766,813</b>	<b>\$ 1,075,844</b>
<b>Cost of New Station(s)</b>										
Base salaries & benefits per station	\$ 1,612,437	\$ 1,660,810	\$ 1,660,810	\$ 1,710,634	\$ 1,710,634	\$ 1,761,953	\$ 1,761,953	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812
Overtime for new station	\$ 305,305	\$ 314,464	\$ 314,464	\$ 323,898	\$ 323,898	\$ 333,615	\$ 333,615	\$ 343,623	\$ 343,623	\$ 343,623
Extra employees per admin/safety ratio	\$ 176,240	\$ 181,527	\$ 181,527	\$ 186,973	\$ 186,973	\$ 192,582	\$ 192,582	\$ 198,360	\$ 198,360	\$ 198,360
<b>Total est. cost of staffing new station</b>	<b>\$ 2,093,982</b>	<b>\$ 2,156,801</b>	<b>\$ 2,156,801</b>	<b>\$ 2,221,506</b>	<b>\$ 2,221,506</b>	<b>\$ 2,288,151</b>	<b>\$ 2,288,151</b>	<b>\$ 2,356,795</b>	<b>\$ 2,356,795</b>	<b>\$ 2,356,795</b>
<b>Other Fund Balance Classifications</b>										
Nonspendable - Deposits	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Committed - Workers Comp Reserve	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408	\$ 814,408
Committed - Equipment Replacement	\$ 1,087,714	\$ 906,917	\$ 1,566,896	\$ 988,978	\$ 1,704,273	\$ 1,825,310	\$ 2,535,100	\$ 2,495,534	\$ 1,180,259	\$ 829,951
Committed - Facility Acquisition & Maintenance	\$ 1,064,711	\$ 1,080,682	\$ 1,096,892	\$ 1,113,345	\$ 1,130,045	\$ 1,146,996	\$ 1,164,201	\$ 1,181,664	\$ 1,199,389	\$ 1,217,380
Committed - Compensated Absences	\$ 1,691,991	\$ 1,742,751	\$ 1,795,034	\$ 1,848,885	\$ 1,904,351	\$ 1,961,482	\$ 2,020,326	\$ 2,080,936	\$ 2,143,364	\$ 2,207,665
Committed - Emergency Contingency	\$ 4,966,987	\$ 4,965,737	\$ 5,206,723	\$ 5,132,641	\$ 5,257,447	\$ 5,305,515	\$ 5,955,626	\$ 6,214,947	\$ 6,070,001	\$ 6,369,067
Assigned - Budget Transfers	\$ 860,905	\$ -	\$ 536,811	\$ -	\$ -	\$ -	\$ 1,176,667	\$ 1,695,877	\$ -	\$ 452,934
Unassigned - Minimum Fund Balance	\$ 7,450,481	\$ 7,448,605	\$ 7,810,085	\$ 7,698,961	\$ 7,886,170	\$ 7,958,273	\$ 8,933,439	\$ 9,322,420	\$ 9,105,001	\$ 9,553,600
<b>Total Other Fund Balances</b>	<b>\$ 17,962,197</b>	<b>\$ 16,984,100</b>	<b>\$ 18,851,849</b>	<b>\$ 17,622,217</b>	<b>\$ 18,721,694</b>	<b>\$ 19,036,984</b>	<b>\$ 22,624,767</b>	<b>\$ 23,830,785</b>	<b>\$ 20,537,422</b>	<b>\$ 21,470,005</b>