

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

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

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

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

Administrative Headquarters  
14011 City Center Drive  
Chino Hills, CA 91709

Monday, January 24, 2022

8:00 a.m. - Open Session

**AGENDA**

**\*\* TELECONFERENCE MEETING INFORMATION \*\***

In accordance with AB 361 this meeting will be conducted remotely.

In order to participate in this meeting, please follow the following instructions.

Current Meeting GoToWebinarURL:

<https://attendee.gotowebinar.com/register/5046533392100759823>

Please be aware that when you join the meeting real-time, your screen name will appear on the GoToWebinar screen.

For ADA accommodations, please contact the Clerk of the Board at (909) 315-8805 or by email at [clerk@chofire.org](mailto:clerk@chofire.org) 48 hours prior to the meeting.

**REAL-TIME AND RECORDED PUBLIC VIEWING OF COMMITTEE MEETINGS**

The Committee will use the platform GoToWebinar to hold Committee Meetings. Register using the GoToWebinar URL listed on the Committee meeting agenda.

Upon entering the meeting, you will be in listen-only mode and muted until called on.

For telephone real-time listen-only mode, registration is not required. Please follow the instructions below:

1. Call: 1 (866) 952-8437
2. Enter attendee number: 118-549-050
3. Select the # key: 406-455-387

## PUBLIC COMMENTS

The public will have the option to either submit a public comment by email to be read into the record by the Clerk of the Board at the requested time during the Committee Meeting, or participate real-time at the appropriate requested time during the meeting by registering for the meeting and selecting the “raise hand” feature and the appropriate time.

**PUBLIC COMMENT – To be read by the Clerk of the Board during Committee Meeting:**

- Email your comments to [clerk@chofire.org](mailto:clerk@chofire.org)
- Email subject line should read: “Public Comment – Read by Clerk of the Board.” List date of meeting. The body of the email should include the public comment exactly as it should be read by the Clerk of the Board during the meeting. Specify if the comment is on a topic not on the agenda. If the topic is not on the agenda, please provide a topic description. If the comment is on a specific item on the agenda, please clearly describe the location of the item on the agenda such as New Business and state the number of the agenda item.
- Comments read by the Clerk of the Board must be limited to 300 words.
- Submit emails 1 hour prior to the start time of the Committee Meeting.
- Please note that your name will be read into the record.

**PUBLIC COMMENT – Real-time public participation during Committee Meeting:**

If you wish to provide a real-time public comment, please register at GoToWebinar URL:

<https://attendee.gotowebinar.com/register/5046533392100759823>

When registering for a real-time public comment, specify if the comment is on a topic not on the agenda. If the topic is not on the agenda, provide a topic description. If the comment is on a specific item on the agenda, clearly describe the location of the item on the agenda such as New Business and state the number of the agenda item. You may also use the “raise hand” feature at the appropriate time and you will be called upon and unmuted.

- Log on to GoToWebinar with the URL link provided on the Committee agenda 15 minutes prior to the start of the meeting. Upon entering the meeting you will be muted.
- Registered attendees will be unmuted at the time of the public comment.
- Attendees may also need to “unmute” their own devices to be heard.
- When your name is called, begin the public comments by stating your name and address (optional) for the record.
- Comments must be limited to 5 minutes.

## ROLL CALL

## INVOCATION

Chaplain Marco Miranda

## FLAG SALUTE

## PUBLIC COMMUNICATIONS

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

Due to Board policy and Brown Act requirements, action may not be taken on any issue on the agenda. When you address the Committee, please state your name and address (optional) prior to making your remarks. Please limit your comments to 5 minutes.

MINUTES

1. Minutes - November 22, 2021 Meeting

OLD BUSINESS - None

NEW BUSINESS

2. 2021-22 MID-YEAR BUDGET REVIEW AND ANALYSIS

Purpose is to conduct a mid-year budget review for discussion purposes.

3. RECLASSIFICATION OF PART-TIME OFFICE TECHNICIAN POSITION (EMS/TRAINING) TO FULL-TIME ADMINISTRATIVE SECRETARY (EMS/TRAINING)

Purpose is to review and discuss the proposed reclassification of the part-time Office Technician (EMS/Training) position to full-time to Administrative Secretary (EMS/Training).

ADJOURNMENT

I, Sandra Heney, Clerk of the Board, on behalf of the Board of Directors, do hereby certify that a copy of this agenda has been posted by 6:00 p.m. on Friday, January 21, 2022.



---

Sandra Heney, Clerk of the Board

**CHINO VALLEY INDEPENDENT FIRE DISTRICT**

**NO STAFF REPORT**

Minutes - November 22, 2021 Meeting

**ATTACHMENTS:**

Minutes - November 22, 2021 Meeting

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

Administrative Headquarters  
14011 City Center Drive  
Chino Hills, CA 91709

Monday, November 22, 2021  
8:00 a.m. Committee Meeting

**MINUTES**

TELECONFERENCE MEETING ANNOUNCEMENT

President Ramos-Evinger opened the meeting at 8:00 a.m. and stated that in accordance with AB361, the Chino Valley Fire District will hold the Special Committee meetings of the Board of Directors remotely. She explained the process for members of the public to participate in the meeting and provide public comment. President Ramos-Evinger also announced that the meeting would be recorded.

ROLL CALL

President Sarah Ramos-Evinger  
Vice President Mike Kreeger  
Fire Chief Dave Williams  
Deputy Chief Nathan Cooke  
Acting Deputy Chief Carlos Skibar  
Finance Director Steve Heide  
Clerk of the Board Sandra Heney  
Administrative Secretary Ariana Cisneros

FLAG SALUTE

Vice President Mike Kreeger

INVOCATION

Chaplain Ruben Estrada

CHANGES TO THE AGENDA

President Ramos-Evinger asked Clerk of the Board Sandra Heney if there were any changes to the agenda.

Clerk of the Board Heney stated that there were no changes.

PUBLIC COMMUNICATIONS

None.

MINUTES

1. Minutes – September 27, 2021 Meeting

The Committee agreed to file the minutes, as presented.

OLD BUSINESS

None.

NEW BUSINESS

2. FY 2022-23 BUDGET DEVELOPMENT PROCESS

Purpose is to present the Fiscal Year 2022-23 budget calendar for review by the Finance Committee

Finance Director Steve Heide stated that a copy of the tentative budget calendar is attached for reference and that in general, dates proposed in the 2022-23 budget calendar are similar to those in 2021-22. He further stated that for comparison purposes, the dates listed in red in the attached draft calendar indicate the budget development dates for the 2021-22 current budget.

Finance Director Heide commented on key dates of the budget development process. He further stated that by starting the budget development process some six months in advance of the tentative adoption date for the Original Budget, this allows for a comprehensive budget development and review process.

Finance Director Heide stated upon adoption of the 2022-23 Original Budget, staff anticipates submitting the budget document to the Government Finance Officers Association for Distinguished Budget Presentation Award recognition.

It is recommended that the Finance Committee review the tentative FY22-23 budget calendar and provide direction to staff.

President Ramos-Evinger asked Clerk of the Board Heney if there was Public comment.

There was no public comment.

President Ramos-Evinger asked for Committee comment.

Vice President Kreeger thanked staff for all their hard work.

President Ramos-Evinger stated that she appreciates staff for their work.

The Finance Committee agreed to move this item to the Full Board for approval as a New Business item.

3. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-22

Purpose is for the Finance Committee to review the method for computing the Fire District's appropriations limit and to review the proposed Board Resolution No. 2021-27 for establishing the annual appropriation limit for Fiscal 2021-22.

Finance Director Heide stated that Article XIII B of the California State Constitution, the Fire Board must choose a method for the computation of the District's annual appropriations limit and adopt the limit by resolution.

Finance Director Heide stated that we are using the annual change in population for Chino/Chino Hills, combined with the change in the local assessment roll due to the addition of local non-residential new construction. He further stated this method results in the highest increase in the Fire District's appropriations limit.

It is recommended that the Finance Committee review the method for computing the Fire District's appropriations limit and the proposed Board Resolution No. 2021-27 for establishing the annual appropriations limit for Fiscal 2021-22, and provide direction to staff.

President Ramos-Evinger asked Clerk of the Board Heney if there was Public comment.

There was no public comment.

President Ramos-Evinger asked for Committee comment.

The Finance Committee had no comment.

The Finance Committee agreed to move this item to the Full Board for approval as a New Business item.

4. FY2020-21 DRAFT AUDIT REPORTS

Purpose is to present the Fiscal Year 2020-21 draft Comprehensive Annual Financial Report and related draft disclosure letters to Finance Committee for review.

Finance Director Heide stated the financial audit for the fiscal year ended June 30, 2021, has been completed. He further stated that in conjunction with completion of the audit, the District is issuing an Annual Comprehensive Financial Report (ACFR).

Finance Director Heide stated that through the preparation of an ACFR, the District is able to present a robust picture of the District's financial condition including full public transparency and disclosure to citizens and other stakeholders, the availability of additional financial information for credit rating agencies and other users of the District's financial statements, and the ability for the District to participate in financial reporting award programs. He further stated that staff anticipates once again submitting this year's ACFR to the Government Finance Officers Association (GFOA) for consideration of national award recognition.

Finance Director Heide stated that the ACFR is organized into three basic sections:

1. Introductory Section – Includes the transmittal letter and basic organizational information regarding the District;
2. Financial Section – Includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the government-wide and fund financial statements, as well as the notes to the financial statements and other required supplementary schedules;
3. Statistical Section – Includes detailed financial trend information intended to provide additional context for the District's overall financial health.

Finance Director Heide stated that our auditors, Eide Bailly LLP, issued an unqualified opinion on our financial statements, which is also commonly referred to as a "clean" opinion.

Finance Director Heide stated the Service Excellence section of the Transmittal Letter, the District has achieved dual award recognition from GFOA this past year, with both a Certificate of Achievement for Excellence in Financial Reporting Award for our 2019-20 ACFR, as well as a Distinguished Budget Presentation Award for our 2020-21 operating budget. He further stated that continuing recognition as a District of Distinction by the Special District Leadership Foundation is noted in this section.

Finance Director Heide stated that in the Major Initiatives section of the Transmittal Letter, the Fire Station 68 build project is in a due diligence phase with the City of Chino Hills, and aggressive pension liability management continues to be a top priority to the District.

Finance Director Heide commented on General Fund variances between budget and actual financial performance, and comparisons of FY21 and FY20 actuals.

Finance Director Heide commented on the following documents:

1. Independent Accountants' Report on Agreed-upon Procedures Applied to Appropriations Limit Calculation – Auditor's report on the review of the annual Appropriations Limit Calculation.
2. Statement on Accounting Standards (SAS) 114 Letter – Auditor's disclosure of their



responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of the audit.

3. Compliance Letter – Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

Finance Director Heide thanked his finance team for all their efforts in this process.

It is recommended that the Finance Committee review the FY2020-21 District draft ACFR and related draft disclosure letters as presented, and provide direction to staff.

President Ramos-Evinger asked Clerk of the Board Heney if there was Public comment.

There was no public comment.

President Ramos-Evinger asked for Committee comment.

Vice President Kreeger thanked Finance Director Heide for his work on this report.

Vice President Kreeger asked about the COVID Relief Funds and if they are awarded from the state, what fiscal year would it be applied to.

Finance Director Heide stated it would apply to fiscal year 2020-21.

President Ramos-Evinger also thanked Finance Director Heide for his work on this.

The Finance Committee agreed to move this item to the Full Board for approval as a New Business item.

#### ADJOURNMENT

The meeting was adjourned at 8:34 a.m.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: JANUARY 24, 2022**

**TO: FINANCE COMMITTEE**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: 2021-22 MID-YEAR BUDGET REVIEW AND ANALYSIS**

**PURPOSE:**

Purpose is to conduct a mid-year budget review for discussion purposes.

**DISCUSSION:**

See attached.

**RECOMMENDATION:**

It is recommended that the Finance Committee discuss the mid-year budget review, and provide direction to staff.

**ATTACHMENTS:**

Discussion Attachment  
Monthly Financial Attachment

# Chino Valley Independent Fire District STAFF REPORT ATTACHMENT

## DISCUSSION

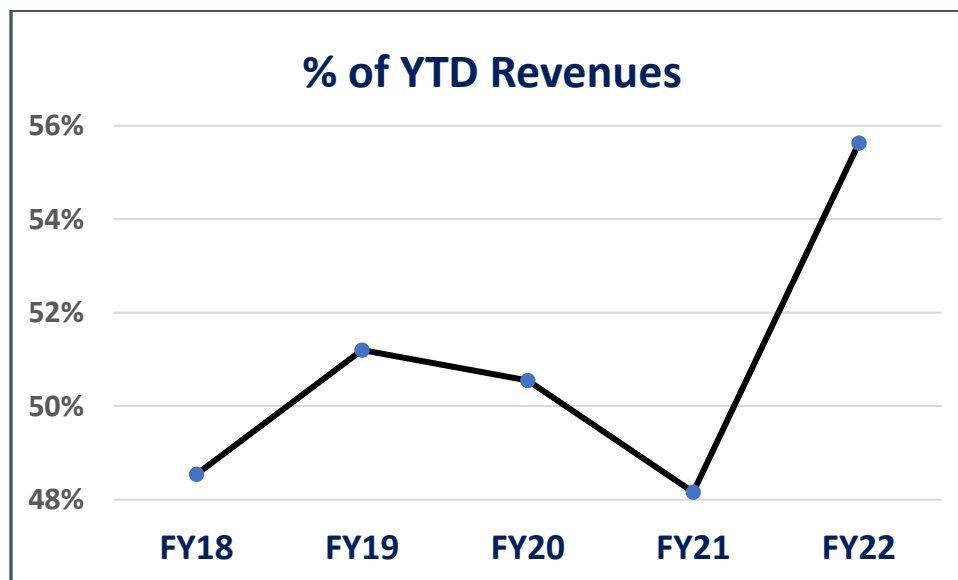
Staff has conducted a mid-year budget review and analysis, focusing on budget trends and projections of revenues and expenditures for the balance of the fiscal year. As of December 31, 2021, the District is half way through the fiscal year. The associated analysis is summarized below.

### Revenues

As graphically depicted below, through December 31, total revenues amounted to 56% of budget, compared to a range of 48% to 51% of actual revenues for the same time period year-to-date for the prior four fiscal years. Property tax-related revenues, including current services, are at 52% of budget year-to-date this fiscal year, compared to 52% of actual revenues realized through the same time period last year.

The main driver of the increase in total year-to-date revenues over last fiscal year is a \$2.1 million increase in mutual aid recoveries, including nearly \$1.5 million in unbudgeted revenues collected for the assistance by hire program, which was initiated to provide emergency transport services starting in August. As this program was initiated on an urgent basis to fill a critical need in for emergency patient transport in our community, the program was not contemplated in the original budget.

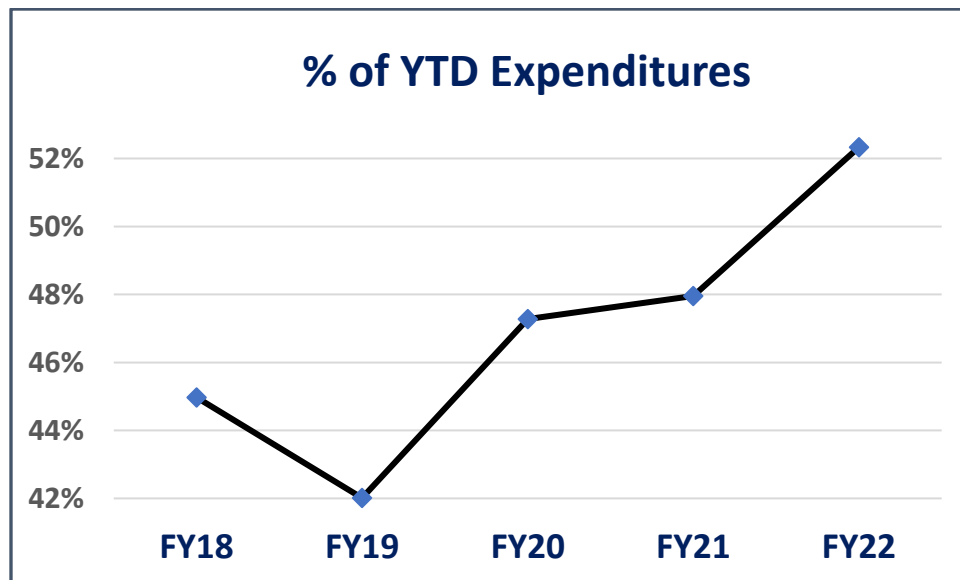
Exclusive of the favorable budget variance in mutual aid, total revenues received this fiscal year-to-date through December 31 appear to be largely in line with that of recent prior years, and on track with budget.



The chart above illustrates the trend in year-to-date total revenues over the last five years.

## Expenditures

Fiscal year-to-date expenditures were 52% of overall budget through December, compared to a range of 42% to 48% for the prior four fiscal years-to-date through December 31. The chart below depicts the five-year trend in fiscal year-to-date expenses as a percent of actuals or budget (FY22).



Salary and benefit expenditures for the fiscal year-to-date through December 31 are trending higher than in recent years past. This is due primarily to significant overtime costs associated with the aforementioned mutual aid services, including the assistance by hire program, which, to date, has been successfully staffed without the addition of any new personnel. As well, COVID-19 continues to present staffing challenges and has also resulted in increased overtime costs.

The detailed portion of the Monthly Financial Report at December 31, 2021 is attached to this report. Those line items shaded in blue represent favorable budget trends, while those shaded in red represent unfavorable budget trends. A five-year budget summary at mid-year is presented below:

<b>CHINO VALLEY FIRE DISTRICT</b>										
<b>Budget Summary - Mid-Year Trends</b>										
	FY2018		FY2019		FY2020		FY2021		FY2022	
	Actuals	% of	Actuals	% of	Actuals	% of	Actuals	% of	Actuals	% of
	YTD Thru	Actuals	YTD Thru	Actuals	YTD Thru	Actuals	YTD Thru	Actuals	YTD Thru	BUDGET
	December	YTD	December	YTD	December	YTD	December	YTD	December	YTD
<b>Fund: 100/500 General Fund Revenue</b>										
4000 - Property tax revenue	\$14,598,370	51%	\$15,580,288	50%	\$17,119,368	52%	\$17,928,726	51%	\$19,556,908	54%
4100 - Contract revenue	4,212,597	45%	5,672,352	57%	4,796,648	47%	5,937,587	54%	5,217,117	46%
4200 - Other revenue	1,007,119	34%	1,250,548	41%	1,044,816	46%	831,306	16%	2,961,556	138%
<b>Revenue Totals</b>	<b>\$19,818,086</b>	<b>49%</b>	<b>\$22,503,188</b>	<b>51%</b>	<b>\$22,960,832</b>	<b>51%</b>	<b>\$24,697,619</b>	<b>48%</b>	<b>\$27,735,581</b>	<b>56%</b>
<b>Expenditures</b>										
6000 - Salaries and benefits	\$15,234,004	46%	\$16,301,060	46%	\$17,587,001	48%	\$21,072,378	52%	\$22,320,916	55%
7000 - Services and supplies	1,959,983	39%	1,943,778	33%	2,678,929	48%	2,281,544	42%	2,699,934	40%
8000 - Capital outlay	141,049	21%	394,966	14%	265,799	26%	336,053	9%	720,768	48%
<b>Expenditure Totals</b>	<b>\$17,335,036</b>	<b>45%</b>	<b>\$18,639,804</b>	<b>42%</b>	<b>\$20,531,729</b>	<b>47%</b>	<b>\$23,689,975</b>	<b>48%</b>	<b>\$25,741,618</b>	<b>52%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,483,050</b>		<b>\$ 3,863,384</b>		<b>\$ 2,429,103</b>		<b>\$ 1,007,644</b>		<b>\$ 1,993,963</b>	
<b>Note: Totals exclude restricted 115 Trust activities</b>										

Budgetary savings may result from unexpended funds in the areas of regular salaries, special compensation and health and dental insurance, due primarily to a number of open positions and temporary vacancies resulting from worker’s compensation illness and injury. There tends to be an inverse relationship between regular staffing costs and overtime costs due to the constant staffing nature of the District’s emergency services.

It is anticipated that final budget adjustments for this fiscal year will be presented to the Board for approval in either March or April, and no board action is required at this time. Based on the budget surplus realized last fiscal year, staff will be bringing forward recommendations for additional discretionary pension contributions for the Board’s consideration at that time as well. Any such approved request would necessitate a budget adjustment.



# Chino Valley Fire District Monthly Financial Report

As of December 31, 2021

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
<b>Funds 100/500</b>							
<b>REVENUE</b>							
Property tax revenue							
Property tax - current secured	\$ 11,923,827	\$ 17,417,345	\$ 32,958,402	\$ (15,541,057)	53%	\$ 15,843,429	\$ 1,573,916
Property tax - current unsecured	128,325	1,250,257	1,380,609	(130,352)	91%	1,217,131	33,126
Property tax - current utility	96,486	96,634	400,541	(303,907)	24%	100,339	(3,705)
Property tax - prior and penalty	98,495	626,765	800,000	(173,235)	78%	596,582	30,183
Property tax - home owner's exemption	36,154	36,154	300,962	(264,808)	12%	36,679	(525)
Property tax - supplemental	73,983	110,729	397,497	(286,768)	28%	97,253	13,476
Property tax - weed abatement	16,066	19,024	45,000	(25,976)	42%	37,313	(18,289)
Property tax revenue Totals	<u>12,373,336</u>	<u>19,556,908</u>	<u>36,283,011</u>	<u>(16,726,103)</u>	54%	<u>17,928,726</u>	<u>1,628,182</u>
Contract revenue							
Current services	1,027,198	5,217,117	11,431,147	(6,214,030)	46%	5,937,587	(720,470)
Contract revenue Totals	<u>1,027,198</u>	<u>5,217,117</u>	<u>11,431,147</u>	<u>(6,214,030)</u>	46%	<u>5,937,587</u>	<u>(720,470)</u>
Other revenue							
Permit and inspection fees	96,391	718,717	1,316,800	(598,083)	55%	684,142	34,575
Weed abatement	-	1,112	30,000	(28,888)	4%	2,448	(1,336)
Other sales	1,004	2,011	3,000	(989)	67%	801	1,210
Other revenue	(1,611)	27,150	90,000	(62,850)	30%	35,198	(8,048)
Mutual aid recoveries	834,285	2,201,002	500,000	1,701,002	440%	75,594	2,125,408
Grants	-	5,000	79,500	(74,500)	6%	-	5,000
Sale of fixed assets	-	-	-	-	+++	-	-
Donations	-	300	1,000	(700)	30%	-	300
Interest revenue	(1,778)	6,264	125,000	(118,736)	5%	33,123	(26,859)
Other revenue Totals	<u>928,291</u>	<u>2,961,556</u>	<u>2,145,300</u>	<u>816,256</u>	138%	<u>831,306</u>	<u>2,130,250</u>
<b>REVENUE TOTALS</b>	<u><b>\$ 14,328,825</b></u>	<u><b>\$ 27,735,581</b></u>	<u><b>\$ 49,859,458</b></u>	<u><b>\$ (22,123,877)</b></u>	56%	<u><b>\$ 24,697,619</b></u>	<u><b>\$ 3,037,962</b></u>



# Chino Valley Fire District Monthly Financial Report

As of December 31, 2021

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
<b>EXPENSE</b>							
Salaries and benefits							
Salaries regular	\$ 2,027,407	\$ 8,335,180	\$ 18,486,576	\$ 10,151,396	45%	\$ 8,012,560	\$ 322,620
Salaries - part time	11,090	43,240	117,103	73,863	37%	43,276	(36)
Uniform allowance	-	29	46,450	46,421	0%	21	8
Coverage - training and support	338,605	1,275,919	738,139	(537,780)	173%	504,002	771,917
Coverage - emergency response and leave	497,208	2,955,441	4,499,104	1,543,663	66%	4,007,676	(1,052,235)
Coverage - worker's compensation	155,573	662,241	900,000	237,759	74%	463,774	198,467
Call back or standby	1,333	5,239	11,315	6,076	46%	4,108	1,131
Separation payments	-	66,222	320,000	253,778	21%	88,701	(22,479)
Special compensation	79,072	321,748	776,760	455,012	41%	316,772	4,976
Annual leave buyback	-	6,466	600,000	593,534	1%	-	6,466
PERS retirement	416,369	5,673,350	7,696,386	2,023,036	74%	4,969,129	704,221
Survivor's benefits	374	1,539	11,401	9,862	13%	1,534	5
Long term disability	1,715	9,947	29,144	19,197	34%	9,822	125
Unemployment insurance	-	-	16,016	16,016	0%	50	(50)
Health and dental insurance	220,591	1,341,747	3,319,815	1,978,068	40%	1,259,253	82,494
Social security medicare	45,204	198,907	313,117	114,210	64%	192,805	6,102
State disability insurance	2,854	13,639	36,714	23,075	37%	11,055	2,584
Worker's compensation expense	135,662	956,676	1,900,000	943,324	50%	821,925	134,751
Life insurance	9,118	37,730	84,317	46,587	45%	34,769	2,961
Deferred comp benefit	93,668	386,885	858,000	471,115	45%	331,146	55,739
Technology Allowance	6,861	28,390	65,460	37,070	43%	-	28,390
Tuition reimbursement	-	381	67,500	67,119	+++	-	381
Salaries and benefits Totals	4,042,704	22,320,916	40,893,317	18,572,401	55%	21,072,378	1,248,538



# Chino Valley Fire District Monthly Financial Report

As of December 31, 2021

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Services and supplies							
Clothing	10,217	50,369	506,871	456,502	10%	19,242	31,127
Telephone	36,098	112,580	262,436	149,856	43%	109,422	3,158
Cellular phones	11,051	35,128	41,100	5,972	85%	49,860	(14,732)
Electronic equipment maintenance	86,602	239,127	485,812	246,685	49%	238,484	643
Food	1,346	4,328	12,750	8,422	34%	3,061	1,267
Memberships	110	15,347	32,210	16,863	48%	16,129	(782)
Publications	369	2,830	12,180	9,350	23%	967	1,863
Legal postings	250	1,680	10,800	9,120	16%	5,133	(3,453)
Small tools and equipment	9,819	39,645	191,950	152,305	21%	68,681	(29,036)
Inventory equipment	9,528	26,933	82,200	55,267	33%	53,902	(26,969)
Non-inventory equipment	6,149	54,834	126,335	71,501	43%	91,689	(36,855)
Special department expenses	9,857	22,119	64,025	41,906	35%	18,359	3,760
Training	20,857	65,308	288,541	223,233	23%	30,175	35,133
Utilities	24,801	134,295	281,796	147,501	48%	127,200	7,095
General liability insurance	-	428,396	430,100	1,704	100%	340,689	87,707
Office supplies	3,678	18,885	53,200	34,315	35%	10,778	8,107
Postage	523	5,461	20,000	14,539	27%	5,284	177
Printing	43	3,050	29,700	26,650	10%	2,368	682
Services - auditing	-	15,000	20,475	5,475	73%	-	15,000
County services	-	-	250,000	250,000	0%	-	-
Services - legal	46,112	136,596	350,000	213,404	39%	55,625	80,971
Services - dispatch	-	316,181	645,148	328,967	49%	286,370	29,811
Services - other	37,811	221,855	1,106,184	884,329	20%	171,108	50,747
General household expense	1,777	13,451	24,000	10,549	56%	12,436	1,015
Medical supplies	10,205	123,515	174,671	51,156	71%	81,127	42,388
Vehicle maintenance	42,855	246,361	533,550	287,189	46%	251,241	(4,880)
Equipment maintenance	5,088	13,685	106,800	93,115	13%	15,372	(1,687)
Fuel	31,421	106,481	200,000	93,519	53%	64,301	42,180
Structure maintenance	28,075	245,504	444,050	198,546	55%	152,541	92,963
Structure rent/lease	165	990	1,980	990	50%	-	990
Services and supplies Totals	434,807	2,699,934	6,788,864	4,088,930	40%	2,281,544	418,390





# Chino Valley Fire District Monthly Financial Report

As of December 31, 2021

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Capital outlay							
Capital - land	-	-	-	-	+++	-	-
Capital - structure improvements	-	19,398	206,500	187,102	9%	225,687	(206,289)
Capital - equipment	40,279	67,369	213,880	146,511	31%	-	67,369
Capital - vehicles	14,609	634,001	1,090,000	455,999	58%	110,366	523,635
Capital - lease purchase equipment	-	-	-	-	+++	-	-
Capital outlay Totals	<u>54,888</u>	<u>720,768</u>	<u>1,510,380</u>	<u>789,612</u>	<u>48%</u>	<u>336,053</u>	<u>384,715</u>
<b>EXPENSE TOTALS</b>	<u>\$ 4,532,399</u>	<u>\$ 25,741,618</u>	<u>\$ 49,192,561</u>	<u>\$ 23,450,943</u>	<u>52%</u>	<u>\$ 23,689,975</u>	<u>\$ 2,051,643</u>
Funds <b>100/500 - Totals</b>							
<b>REVENUE TOTALS</b>	\$ 14,328,825	\$ 27,735,581	\$ 49,859,458	\$ (22,123,877)		\$ 24,697,619	\$ 3,037,962
<b>EXPENSE TOTALS</b>	4,532,399	25,741,618	49,192,561	23,450,943	52%	23,689,975	2,051,643
Fund <b>100/500 - Net Gain (Loss)</b>	<u>\$ 9,796,426</u>	<u>\$ 1,993,963</u>	<u>\$ 666,897</u>	<u>\$ 1,327,066</u>	<u>299%</u>	<u>\$ 1,007,644</u>	<u>\$ 986,319</u>
<b>Transfers In - Capital Replacement</b>	<u>\$ 6,043</u>	<u>\$ 6,043</u>	<u>\$ 150,135</u>	<u>\$ 144,092</u>	<u>4%</u>		
Fund <b>800 - Restricted Assets</b>							
<b>REVENUE</b>							
Other revenue							
Restricted - Sec115 Trust Interest	618,535	855,660				704,303	151,357
<b>REVENUE TOTALS</b>	<u>\$ 618,535</u>	<u>\$ 855,660</u>				<u>\$ 704,303</u>	<u>\$ 151,357</u>
<b>EXPENSE</b>							
Services and supplies							
Restricted - Sec115 Trust Admin Expense	750	3,750				3,750	-
<b>EXPENSE TOTALS</b>	<u>\$ 750</u>	<u>\$ 3,750</u>				<u>\$ 3,750</u>	<u>\$ -</u>
Fund <b>800 - Restricted Assets Totals</b>							
<b>REVENUE TOTALS</b>	\$ 618,535	\$ 855,660				\$ 704,303	\$ 151,357
<b>EXPENSE TOTALS</b>	750	3,750				3,750	-
Fund <b>800 - Restricted Assets Net Gain (Loss)</b>	<u>\$ 617,785</u>	<u>\$ 851,910</u>				<u>\$ 700,553</u>	<u>\$ 151,357</u>
<b>Grand Totals, All Funds</b>							
<b>REVENUE TOTALS, INCL. TRANSFERS IN</b>	\$ 14,953,403	\$ 28,597,284	\$ 50,009,593	\$ (21,412,309)		\$ 25,401,922	\$ 3,195,362
<b>EXPENSE TOTALS</b>	4,533,149	25,745,368	49,192,561	23,447,193		23,693,725	(2,051,643)
<b>Grand Total Net Gain (Loss)</b>	<u>\$ 10,420,254</u>	<u>\$ 2,851,916</u>	<u>\$ 817,032</u>	<u>\$ 2,034,884</u>		<u>\$ 1,708,197</u>	<u>\$ 1,143,719</u>

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: JANUARY 24, 2022**

**TO: FINANCE COMMITTEE**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: RECLASSIFICATION OF PART-TIME OFFICE TECHNICIAN POSITION  
(EMS/TRAINING) TO FULL-TIME ADMINISTRATIVE SECRETARY  
(EMS/TRAINING)**

**PURPOSE:**

Purpose is to review and discuss the proposed reclassification of the part-time Office Technician (EMS/Training) position to full-time to Administrative Secretary (EMS/Training).

**DISCUSSION:**

The EMS/Training division is responsible for managing several key programs that directly impact the mission of the Fire District. This would include Emergency Medical Services Administration, managing and directing all aspects of training for District personnel, as well as coordinating the activities at the Training Center. Additionally, the EMS/Training staff are tasked with tracking, evaluating, and synthesizing data to determine our current operational effectiveness, which drives organizational growth and improvement. Currently, the EMS/Training Division is supported by one part-time Office Technician.

The management of Emergency Medical Services and Training in the District requires significant administrative support. Scheduling classes, managing and tracking certifications and credentials, as well as supporting critical programs such as the District's Cardiac Care Program are supported by the part-time office technician. The increase in demand for administrative support has outpaced the capacity and scope of one part-time Office Technician.

The Training Center has become a hub for all internal department District training. It is often the host location for county and regional meeting and training events, home to the Mt. San Antonio Fire Academy, and is used by many partner agencies from various municipalities. While the District is proud and honored to host these numerous entities, the additional activity increases the demand on the part-time Office Technician responsible for scheduling, managing, and tracking these various events.

Staff has conducted a review and study of the current job descriptions for Office Technician and an Administrative Secretary. Staff has determined that the current and future needs of the District at the Training Center align with the job description of an Administrative Secretary, and support a reclassification of the current part-time Office Technician position to a full-time Administrative Secretary.

The differential between the salary schedule of the current position (part-time Office Technician) and the proposed reclassification (full-time Administrative Secretary) would result in a fully burdened annual cost increase of approximately \$56,445. This increase is reflective of the salary increase and the addition of benefits. Assuming an April 1 effective date, the prorated fiscal impact for the remainder of the current fiscal year would be approximately \$14,111. If approved, the fiscal impact of the reclassification for Fiscal '21-22 could be absorbed in the board-approved budget and would not require a budget adjustment at this time.

**RECOMMENDATION:**

It is recommended that the Finance Committee review and discuss the request for reclassification of the part-time Office Technician position (EMS/Training), to full-time Administrative Secretary (EMS/Training) and provide direction to staff.