



Chino Valley Fire District



2024-25 Original Budget Chino Hills, California

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CHINO VALLEY FIRE DISTRICT

2024-25 Original Budget

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June 12, 2024

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 2024-25 Original budget, also referred to as the FY25 budget, to our Board of Directors, stakeholders, staff and the public. The FY25 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 have continued to yield challenges locally and beyond as we continue to navigate the long-term impacts of rapid inflation as well as extended delivery times for some of our critically needed equipment. We are still facing some of the consequences in supply chain issues as well as rapid inflationary pressures. This trend is expected to continue through FY25 and possibly beyond.

Resilience has and will continue to be an important factor in the planning of the District operations, and despite 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 FY25, including increasing emergency call volumes and community risk reduction activities. Total calls for emergency service were 13,499 in 2023. In the last ten years, call volume has increased about 33% 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 the next several years. The District and the

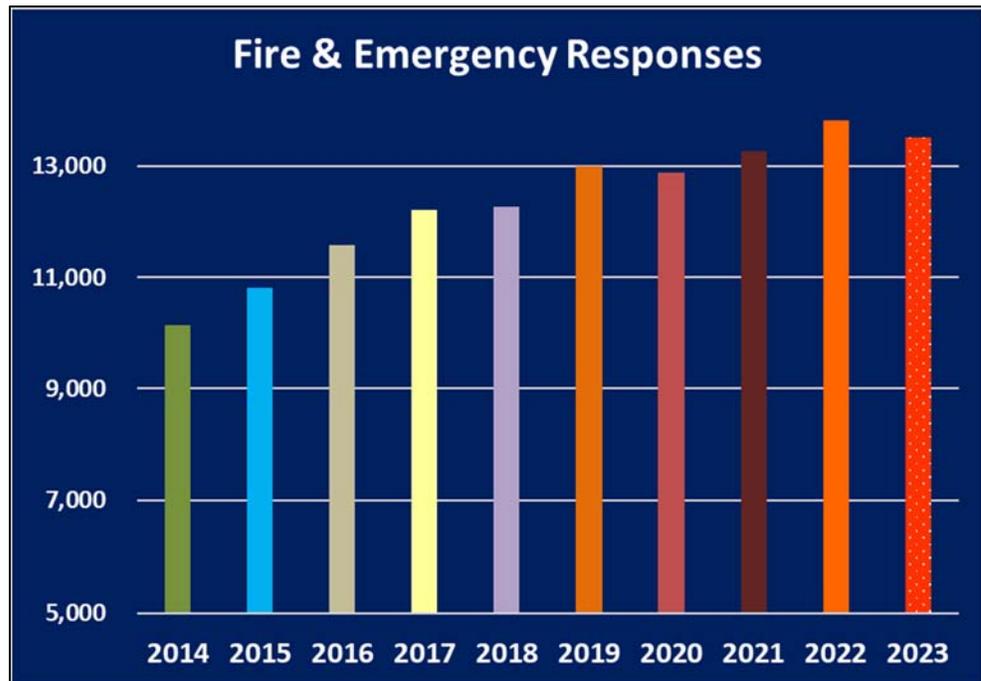


Chart 1

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.

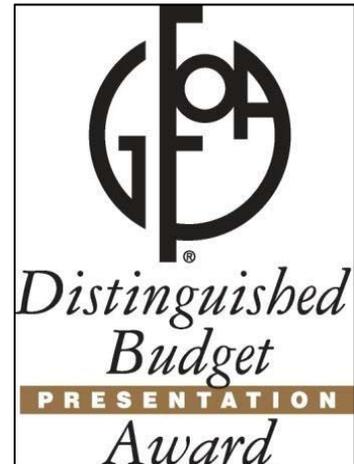


Seeking Excellence, Remaining Transparent & Valuing the Public Trust – The District participates in the Government Finance Officers Association (GFOA) financial reporting and budget presentation award programs. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting 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.

New This Year and Fiscal Uncertainties



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 FY25 budget, as well as the potential impacts of supply chain delays, both 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. The delivery and expenditure of this apparatus is expected in FY25 and included in this budget.



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 currently in the design phase and it is anticipated that the project will go out to bid in FY25 with a an estimated ground breaking in Q2 2024.

In FY22, the District’s Board earmarked roughly \$1.1 million for project contingency costs, above and beyond the \$8 million in contract funding. In addition, the District was successful in receiving \$6.25 million in additional State funding in support of the Fire Station project. It is anticipated that the funding from the City of Chino Hills and State of California will substantially cover the total project costs, however, this will not be known until the project is formally bid. An amendment to the FY25 budget will be brought to the Board for approval at the time that the project bid is award.



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 in Q4 2025. Provision for the ongoing Station No. 68 projected operating costs has been included in the *Long-Range Financial Plan* in this budget.

Ambulance Transport – The County of San Bernardino has awarded the ambulance transport services contract to CONFIRE JPA. Chino Valley Fire District is a member agency of the CONFIRE JPA and will partner with CONFIRE to provide ambulance transport in our District.



CONFIRE will begin providing ambulance transport beginning October 1, 2024. The District is currently developing a deployment model for the new ambulance program. Fortunately, the District already owns and maintains fully equipped ambulances and is in a good position to navigate the start-up of this new venture. Adjustments to the FY25 budget will be needed when expense and reimbursement commitments related to the ambulance transport model are agreed upon.

Delivery of 3 New Apparatus

In FY22, the District placed orders for a new Pierce Tractor Drawn Aerial and Class 3 Firefighting Unit. Additionally, The District suffered the loss of a 2008 Smeal/Spartan Type I engine in an unfortunate fire in FY23. The Board of Directors authorized the order of a new replacement Engine in August 2023. The delivery and expenditures related to these orders are included in the FY25 budget due to substantial delays in build out time and supply chain issues.

Healthy Emergency Contingency and Unassigned Fund Balances

I am pleased to report that although the District is facing these uncertainties headed into FY25, we are projecting a balance in the Emergency Contingency portion of Committed Fund balance of approximately \$10.1 million and \$12.06 million in the Unassigned portion of Fund balance at June 30, 2024. These funds are readily available to offset general economic uncertainty in FY25. See *Changes in Fund Balance* for additional information regarding the District’s projected Fund balances.

Robust Training Program

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



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 Member John DeMonaco**
 - *Committee Member, Legislative & Fiscal Committees – California Special Districts Association (CSDA)*
- **Board Vice-President Sarah Ramos-Evinger**
 - *Committee Member, Professional Development & Membership Committees – CSDA*



EXTENSIVE BUDGET DEVELOPMENT PROCESS

Special Districts Leadership Foundation - District of Distinction Since 2008

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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 FY25 *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 FY25 Original Budget.

Highlights

Highlights of the FY25 budget include a balanced budget, with an operating surplus of \$1.2 million which includes a transfer in of \$2.1 million from the Capital Replacement Fund. Total revenues are budgeted at \$59.9 million and expenditures are budgeted at \$60.8 million. Unrestricted ending Fund balance is projected to be about \$35.7 million at June 30, 2025.

Property tax in FY23 includes one-time payments expected to be received as a result of a property tax audit. Corrections based on this audit are expected to be paid out to the District over the course of the next 3 fiscal years and are included in projected revenues. Property tax-related revenues are forecast at a year-over-year growth rate of about 4.5%, after excluding these one-time revenues in FY23, while operational 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

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 35,001,556	\$ 37,073,112	\$ 39,738,876	\$ 40,471,516	\$ 43,352,458
4100 - Contract revenue	11,042,545	11,255,485	12,021,811	12,809,676	13,351,656
4200 - Other revenue	5,237,353	13,955,785	4,239,644	4,928,185	3,278,913
Revenue Totals	\$ 51,281,454	\$ 62,284,382	\$ 56,000,331	\$ 58,209,377	\$ 59,983,027
Expenditures					
6000 - Salaries and benefits	\$ 40,180,442	\$ 44,558,818	\$ 43,944,528	\$ 48,350,839	\$ 47,233,810
7000 - Services and supplies	5,399,428	6,248,248	5,759,691	8,256,979	8,605,709
8000 - Capital outlay	3,818,977	1,093,859	1,484,793	751,547	4,998,592
Expenditure Totals	\$ 49,398,847	\$ 51,900,925	\$ 51,189,012	\$ 57,359,365	\$ 60,838,111
Net Change in Fund Balance	\$ 1,882,607	\$ 10,383,457	\$ 4,811,319	\$ 850,012	\$ (855,084)
Transfers In - Capital Replacement	\$ 2,010,749		\$ 63,722	\$ -	\$ 2,124,985
Net Operating Revenue	\$ 3,893,356	\$ 10,383,457	\$ 4,875,041	\$ 850,012	\$ 1,269,901

Note: Excludes restricted 115 Trust activities

Table 1

REVENUE RECAP

Total revenues of \$59.9 million in the FY25 budget represent a \$1.77 million increase or 3% increase over FY24 budgeted revenues. Contract revenues of about \$13.3 million, combined with property tax revenues of \$43.3 million, represent some 95% of District revenues in the FY25 budget. As further explained below, the primary reason for the anticipated increase 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 6.3% annually. The revenue mix by major category is depicted in Chart 2 below.

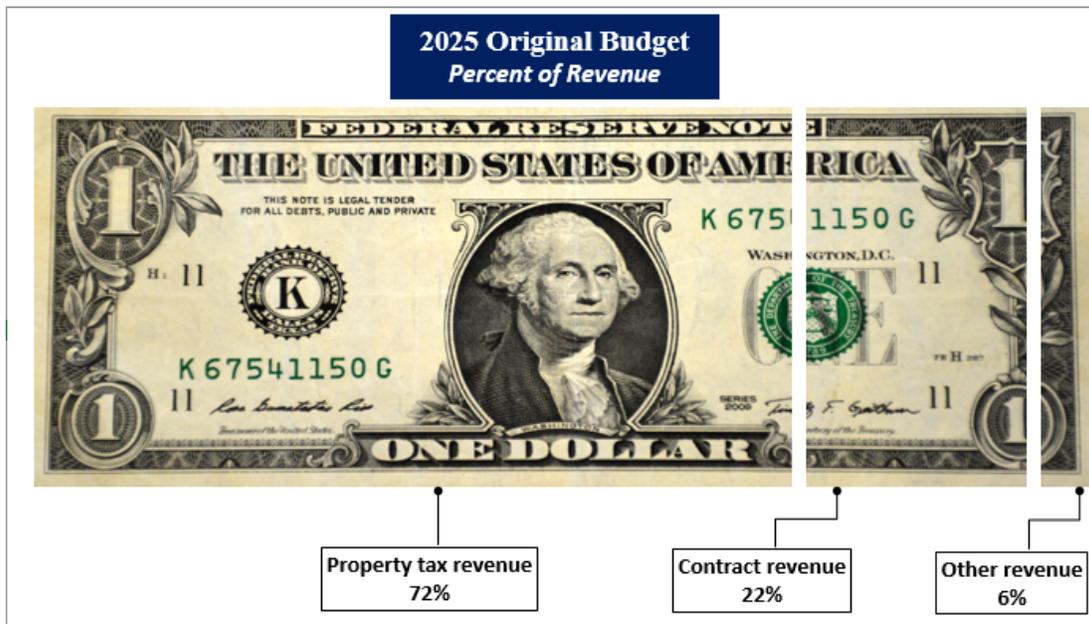


Chart 2

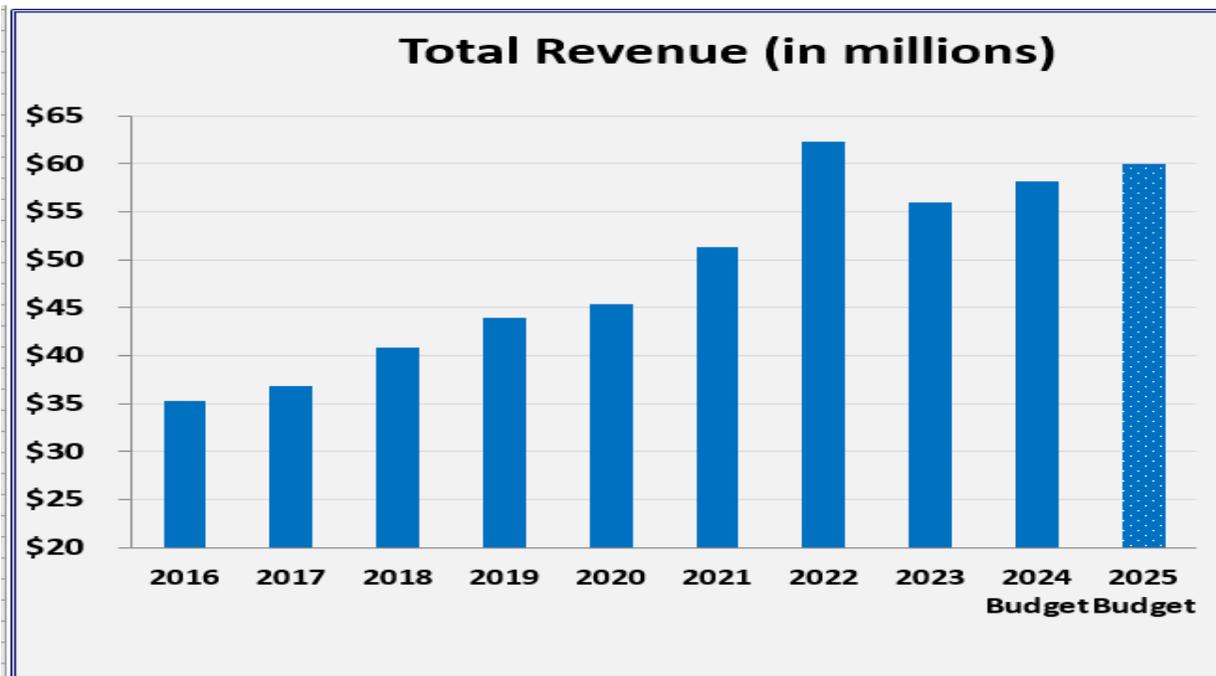


Chart 3

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 FY24 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 6% over the last five years.

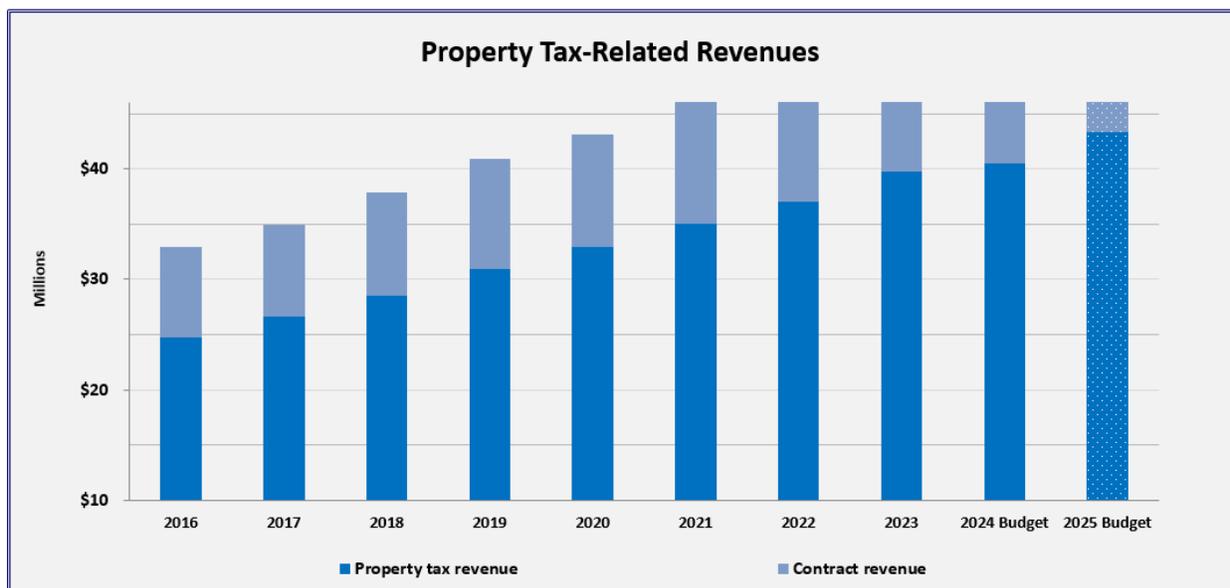


Chart 4

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 FY25.

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

PROPERTY-TAX RELATED REVENUES						
(in millions)	FY21	FY22	FY23	FY24 Budget	FY25 Budget	FY25 vs FY4 Change
Secured property taxes	\$ 31,039,216	\$ 32,838,057	\$ 32,997,593	\$ 34,035,923	\$ 36,206,609	\$ 2,170,686
Current services	11,042,545	11,255,485	12,021,811	12,809,676	13,351,656	541,980
Unsecured property taxes	-	-	1,955,789	2,413,896	2,522,520	108,624
Property taxes - prior and penalty	964,168	966,240	1,063,017	905,202	997,808	92,606
All other property taxes	2,998,172	3,268,815	3,722,477	3,116,495	3,625,521	509,026
	\$ 46,044,101	\$ 48,328,597	\$ 51,760,687	\$ 53,281,192	\$ 56,704,114	\$ 3,422,922

Table 2

Other Revenues

Other revenues, which account for roughly 6% of the District’s budget, are projected to decrease about \$1.61 million in comparison to the FY24 budget, to \$2.52 million in FY25. This is related to an assumed significant reduction in mutual aid recoveries due to the unpredictable nature of incidents that require mutual aid as further described below. Major components of other revenues are as follows:

Table 3

OTHER REVENUES						
(in millions)	FY21	FY22	FY23	FY24 Budget	FY25 Budget	FY25 vs FY4 Change
Permit & inspection fees	\$ 1,356,952	\$ 1,714,517	\$ 1,572,046	\$ 1,500,000	\$ 1,587,900	\$ 87,900
Mutual aid recoveries	3,665,909	5,141,522	1,766,246	1,891,532	500,000	(1,391,532)
All other	214,492	3,099,746	339,874	748,534	441,013	(307,521)
	\$ 5,237,353	\$ 9,955,785	\$ 3,678,166	\$ 4,140,066	\$ 2,528,913	\$ (1,611,153)

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 FY25 are projected to increase about \$87 thousand over FY24 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.

EXPENDITURE RECAP

As a service organization, salaries and benefits represent a projected 78% of total budgeted expenditures in FY25. Total non-capital expenditures for FY25 are projected to decrease by about 1.4%, or roughly \$768,000, in comparison to the FY24 budget. Salary and benefit expenditures are projected to decrease about 2.3%, while services and supplies are projected to increase by about 4.2% in FY25. It is important to note that the potential financial impacts of labor negotiations are currently unknown and not included in this budget document. Any changes will be brought forward as an amendment to the FY25 budget for the Board's consideration.

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

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 anticipated

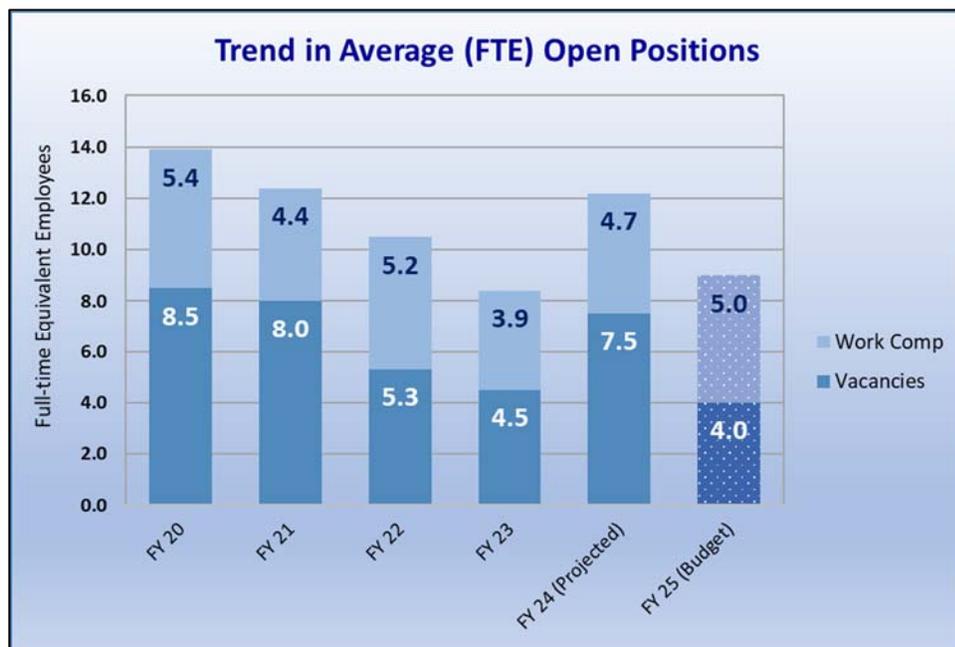


Chart 6

open positions each year for budgetary purposes. Open positions are created through a Special Districts Leadership Foundation - District of Distinction Since 2008

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 FY25, due primarily to fewer open positions projected at the end of FY24.

While vacant, constantly staffed positions result in higher coverage (overtime) costs, the vacancies also result in lower regular salaries and employee benefits costs. For FY25, 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 FY25, work comp vacancies are projected at a level similar to the forecast for FY24.

Total salaries and benefits are projected to decrease by 2.3%, or \$1.1 million in FY25. Major components of the change are summarized in Table 4 below.

Projected Year-Over-Year Adjusted Salaries & Benefits Changes (Net)	
Description	% Change vs. FY24 Budget
Regular pay	(0.2%)
Coverage costs (overtime)	(4.4%)
Health benefits	0.6%
All other changes (net)	1.7%
Total adjusted projected salaries & benefits changes (net)	(2.3%)

Table 4

Decreases projected in regular pay are to account for current projected vacancies. MOU negotiations are ongoing and the fiscal impacts resulting from negotiations are currently unknown. 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 increase by about \$348,000, or 4.2%, on a net basis over the FY24 budget. Major components of the net increase are summarized below:

Projected Year-Over-Year Services and Supplies Changes (Net)	
Description	% Change vs. FY24 Budget
Small tools and equipment	(0.6%)
Training	1.1%
General liability insurance	0.8%
Clothing	(0.8%)
Services – other	2.5%
Services – dispatch	1.5%
All other miscellaneous changes (net)	(0.3%)
Total projected services and supplies changes (net)	4.2%

Table 5

Most significantly, the budgets for various equipment accounts and structure maintenance are projected to be slightly higher as inflationary expectations remain a concern. 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 FY25 budget includes about \$4.99 million in capital outlay, most significantly:

- Pierce Arrow XT Tractor Drawn Aerial - \$2,124,985
- Spartan WUI Type 1 Engine - \$1,135,000
- Rosenbauer class 3 unit - \$532,991
- Fire Station No. 68 Construction Project - \$300,000 for architectural services and project studies in conjunction with the construction project
- 2 Training Captain Vehicles - \$180,000

- Network Infrastructure Replacement - \$100,000
- Deputy Chief Vehicle - \$90,000

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 FY25 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 \$572,903
- Triennial Class B Uniform Replacement - \$205,000
- Apparatus 5G Enhancements - \$105,000

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.

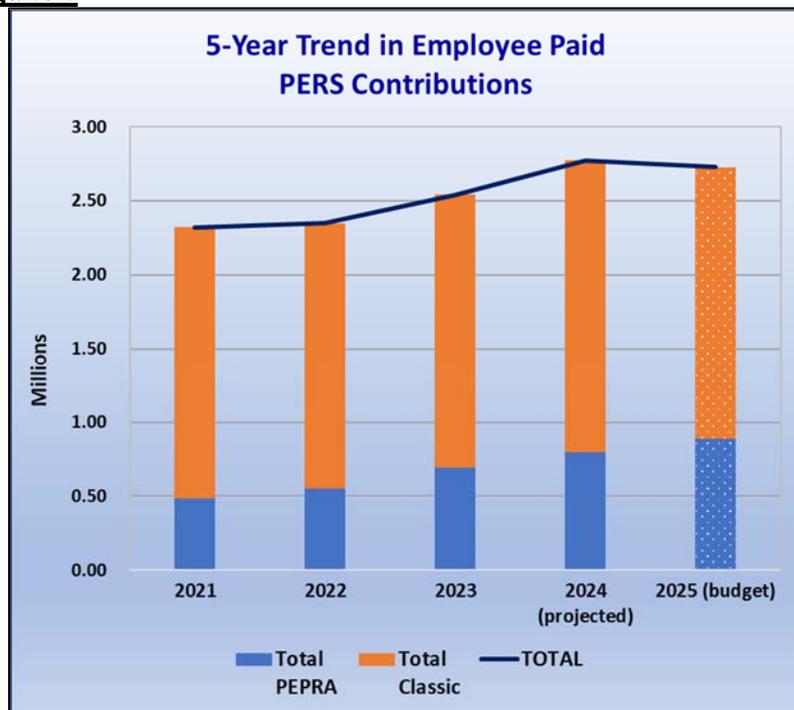
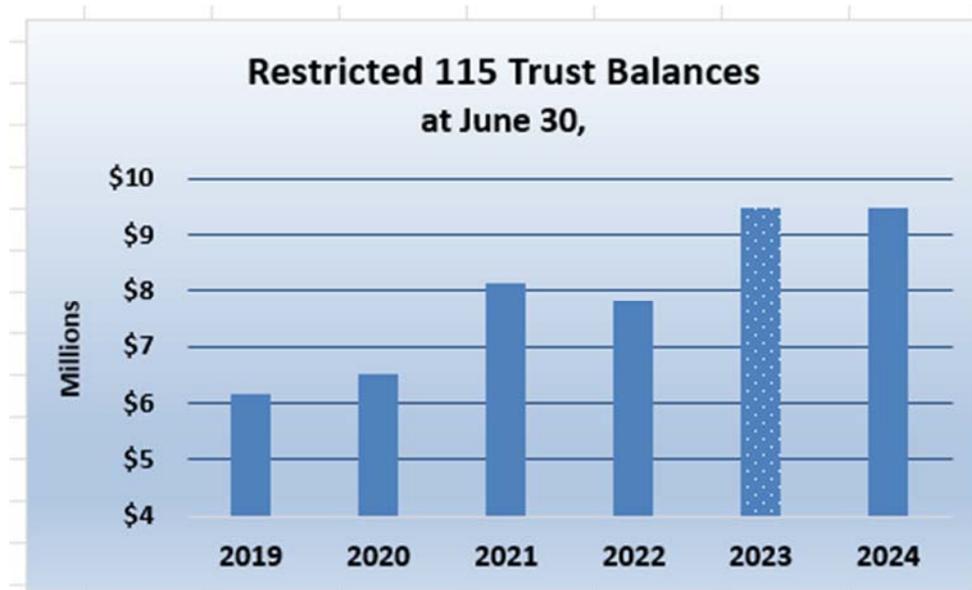


Chart 7

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 FY25, some \$21.7 million will have been contributed by our employees toward retirement benefit costs over the now eleven-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.

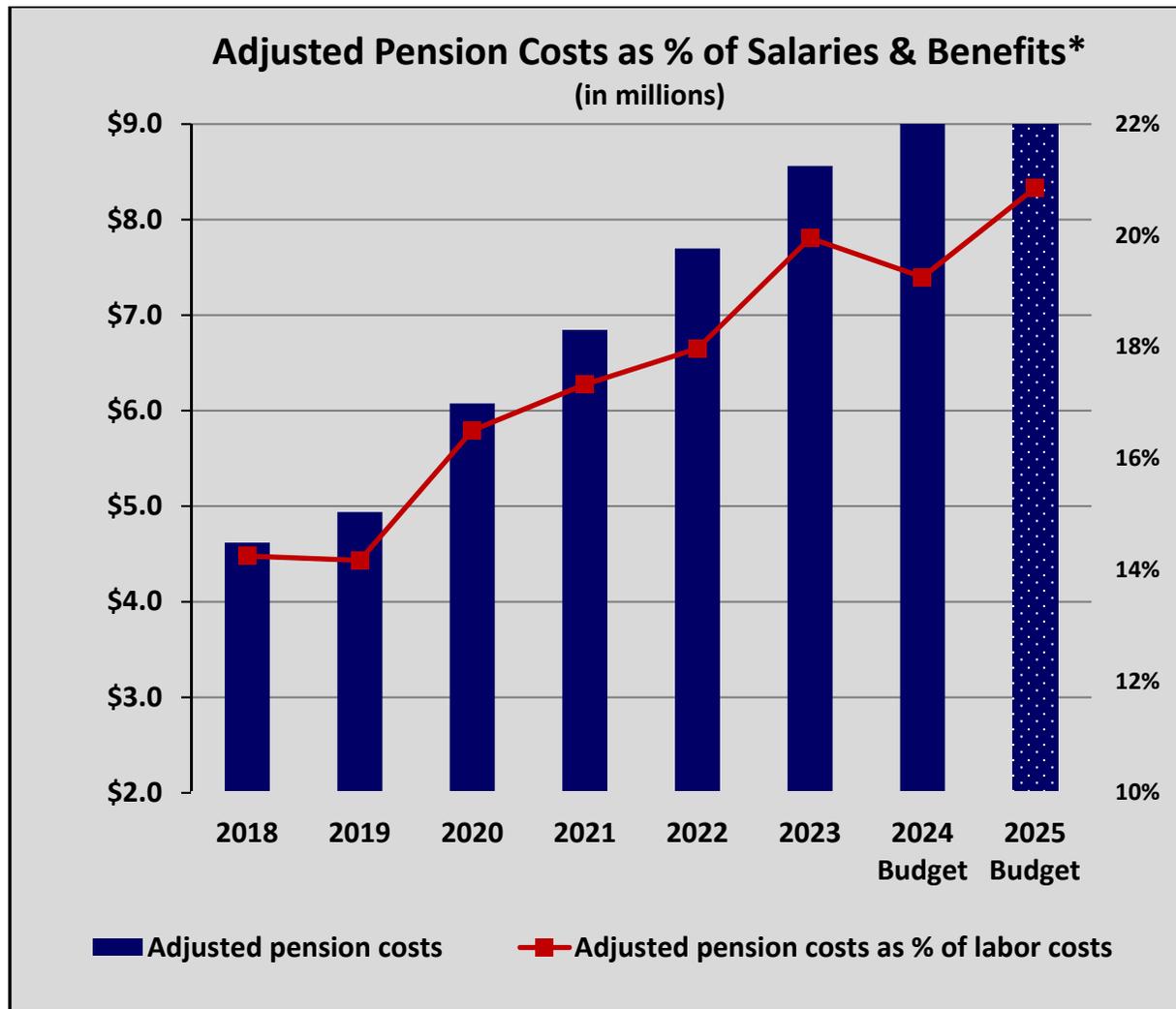
Section 115 Trust/Accelerated Retirement Funding – The District’s Section 115 Retirement Trust was initially funded with \$5 million from District reserves late in FY17. In conjunction with the establishment of the Retirement Trust, a Board policy was adopted allocating up to 1/3 of annual budget surpluses 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, 2023, the Trust account balance stood at about \$9.5 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.

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.



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 FY25.

Table 6 below is derived from the June 30, 2022 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 \$5.16 million in FY25, to \$7.44 million in FY30, about a 44% 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)	FY25	FY26	FY27	FY28	FY29	FY30
Safety	\$4.87	\$5.32	\$5.74	\$6.08	\$6.88	\$7.01
Miscellaneous	0.29	0.32	0.35	0.37	0.43	0.43
TOTAL	\$5.16	\$5.64	\$6.09	\$6.45	\$7.31	\$7.44

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 \$9.6 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 \$1.39 million to the Section 115 Trust in FY24. This is not reflected in Table 7 below.

(in millions)	Additional Discretionary Funding Contributions Toward Pension Obligations				
	FY18	FY19	FY21	FY22	FY23
Retirement Trust	-	\$0.38	\$0.17	\$0.87	\$1.03
CalPERS	\$0.45	\$0.38	\$0.50	\$0.87	-
TOTAL	\$0.45	\$0.76	\$0.67	\$1.74	\$1.03

Table 7

Although a significant budget surplus is not anticipated in the FY25 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 FY25, 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 as 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, 2021 and 2022, the funded ratio of the District’s respective retirement plans was as follows:

CalPERS Pension Plan Funded Ratio As Of		
Retirement Plan	June 30, 2021	June 30, 2022
Safety Classic	84.5%	73.1%
Safety PEPRA	104.7%	86.3%
Miscellaneous Classic	87.3%	75.5%
Miscellaneous PEPRA	106.8%	89.1%

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 FY25 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, 2023 Actuarial Valuations – The June 30, 2022 actuarial valuations from CalPERS are due for publication in early FY25. 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 – Several years ago, two Administrative Battalion Chief positions were created, funded and staffed through internal promotions. 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-FY26.

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 an 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 FY24, 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, 2025 projected at about \$45.2 million, with roughly \$35.7 million unrestricted, with about \$9.5 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, 2025 represents approximately 59% of budgeted FY25 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 FY25 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 FY25 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 vehicle replacement, Ambulance Transport, the Fire Station No. 68 construction project, ongoing aggressive pension liability management are top priorities for FY25.

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 FY25 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.

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 you do.



Sincerely,

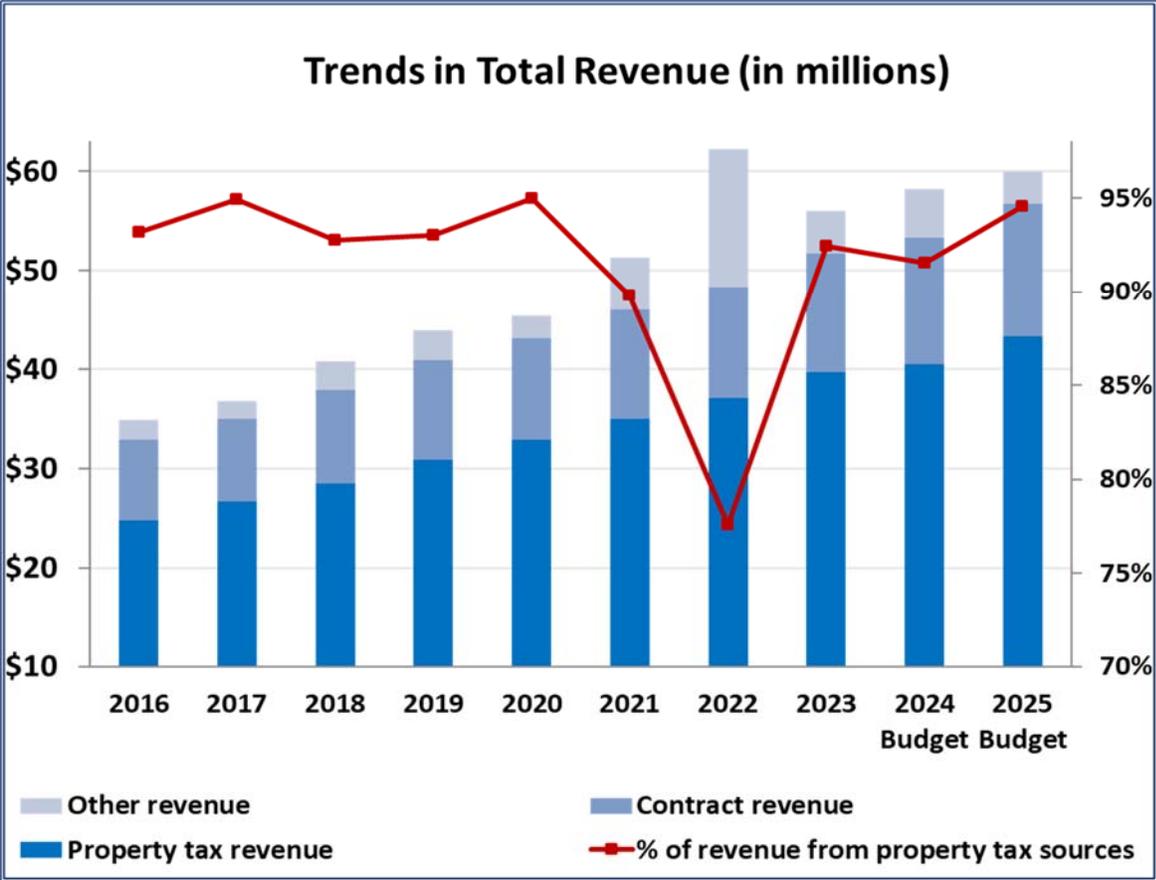
Dave Williams
Fire Chief

FINANCIAL TRENDS



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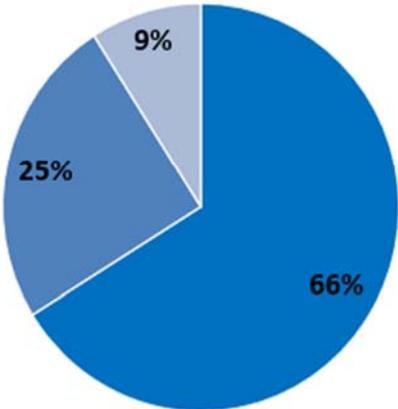
General Fund Revenues



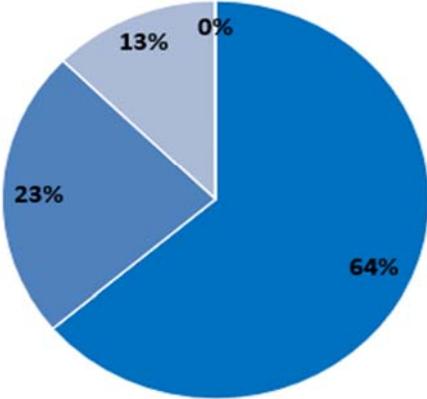
With the notable exception of FY22, property tax-related revenues, including both direct property tax receipts and property tax equivalencies received under contract have ranged from about 90% to 95% of total General Fund resources over the last ten years, and are projected to be about 95% of total revenues in the FY25 budget. Total revenues have increased, on average, roughly about 7.1% 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

FY16 ACTUALS - \$32.9 million



FY25 BUDGET - \$52.7 million

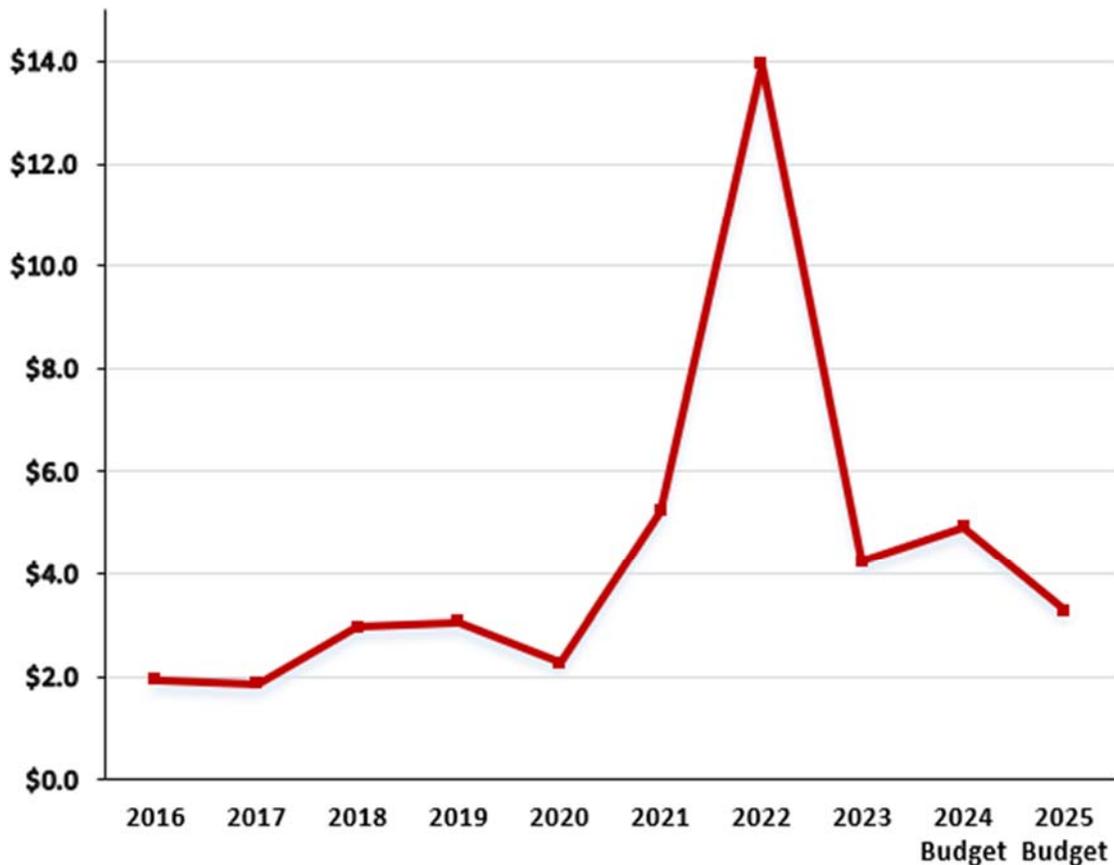


- Secured
- Current services
- All Other

Total annual property tax-related revenues have increased about \$23.7 million over the last ten years, an average annual increase of roughly 6.7%. The largest component of property tax-related revenues is secured property taxes, making up approximately 64% of property tax-related revenues in the FY25 budget, compared to 66% ten years ago.

Current services accounts for 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.

Total Other Revenues (in millions)



Other General Fund Revenues

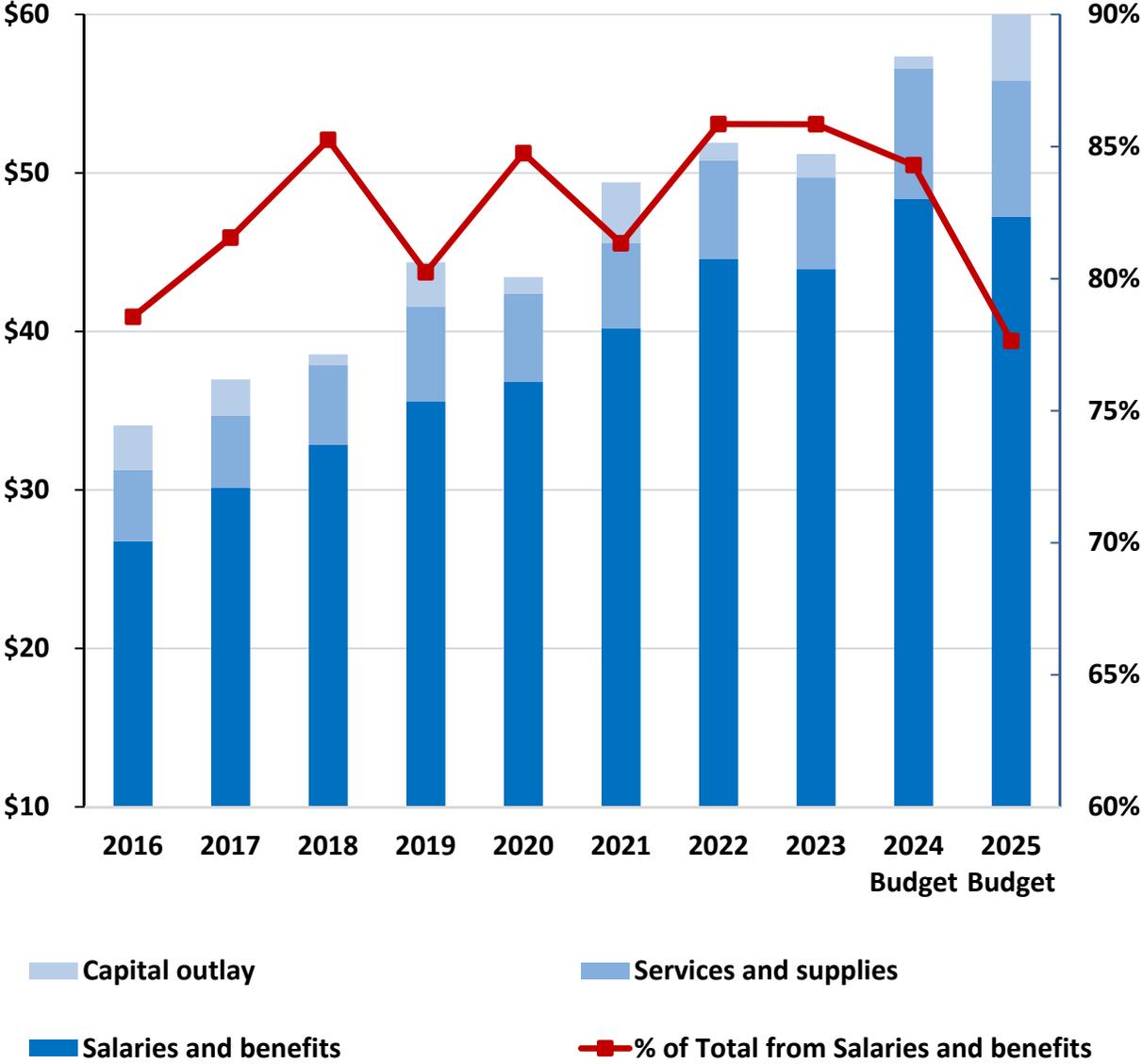
Other General Fund revenues have comprised roughly 5% of the District’s total annual revenues on average over the last ten years. Over time, the District has successfully pursued strategies to increase other revenues.

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 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 anticipated to be recurring in FY25.

In FY25, other revenues are anticipated to be about 5.4% of total General Fund revenues.

General Fund Expenditures

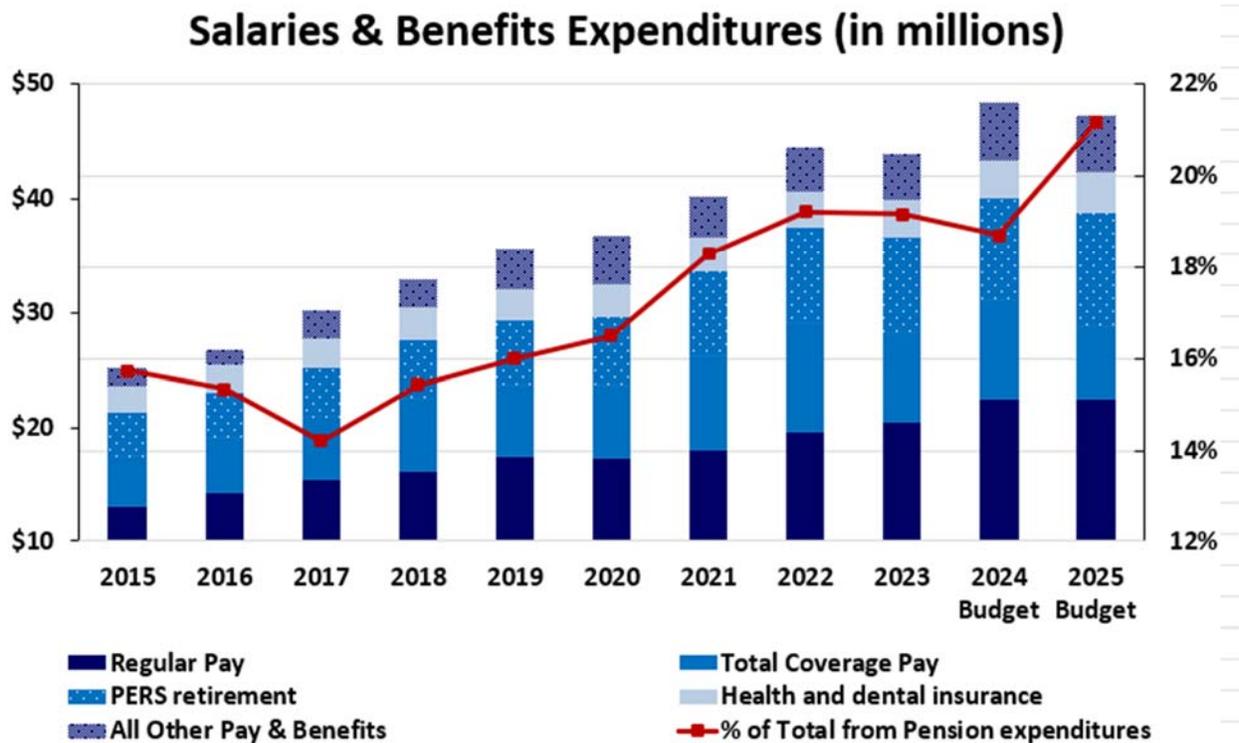
Total Expenditures (in millions)



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 \$34 million in FY16 to a projected almost \$60.8 million in the FY25 budget, Total expenditures have increased, on average, roughly 7.6% annually over the last ten years. Salaries and benefits are budgeted at about 78% of total expenditures in the FY25 budget.

Total expenditures are projected to increase approximately 6% over the FY24 budget, due primarily to the increase of \$4.2 million budgeted for capital outlay. It is anticipated that capital equipment including a Pierce Arrow XT Tractor Drawn Aerial, a Spartan WUI Type 1 Engine and a Rosenbauer class 3 unit will be delivered in FY25.

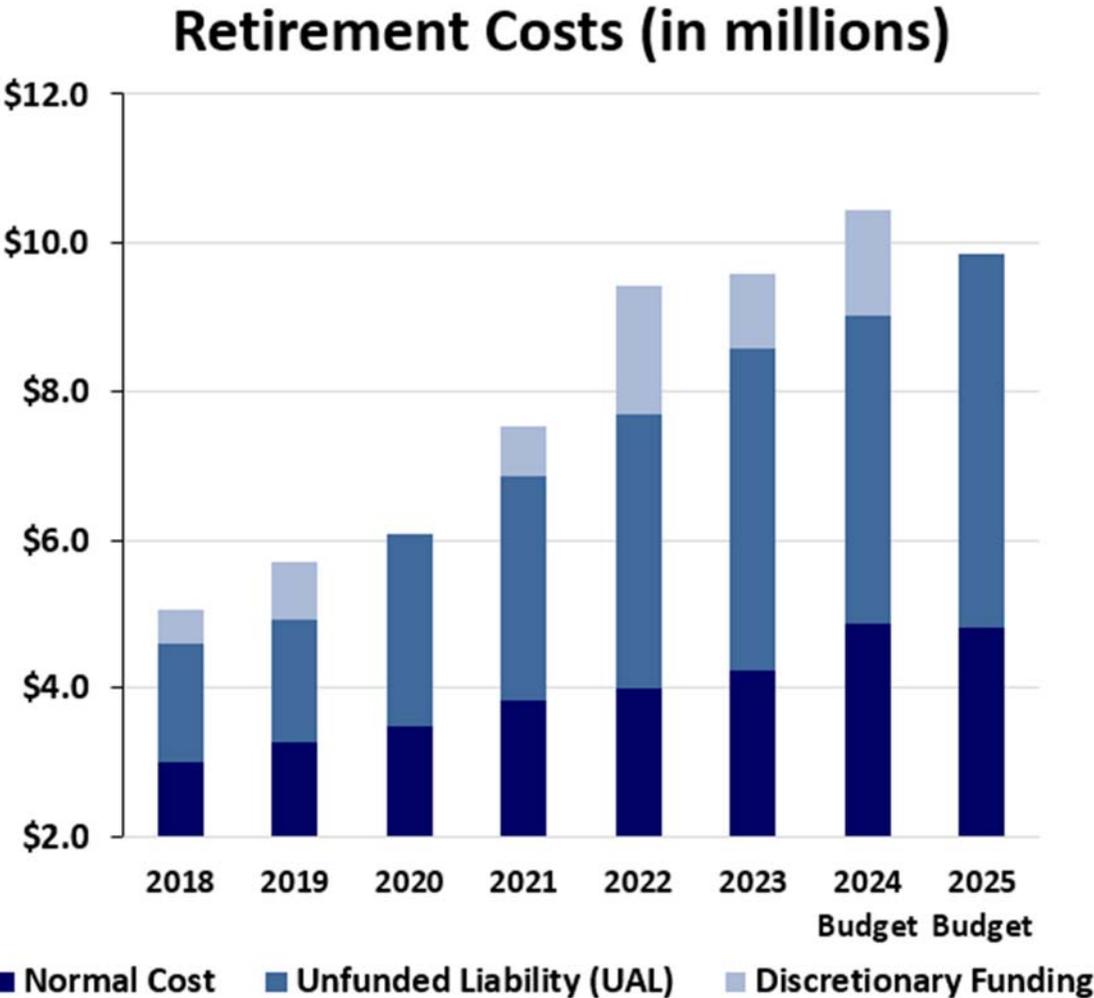
General Fund Expenditures – Salaries & Benefits



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 FY24 toward its pension liabilities. See Retirement Costs below for additional specifics.

General Fund Expenditures – Retirement Costs

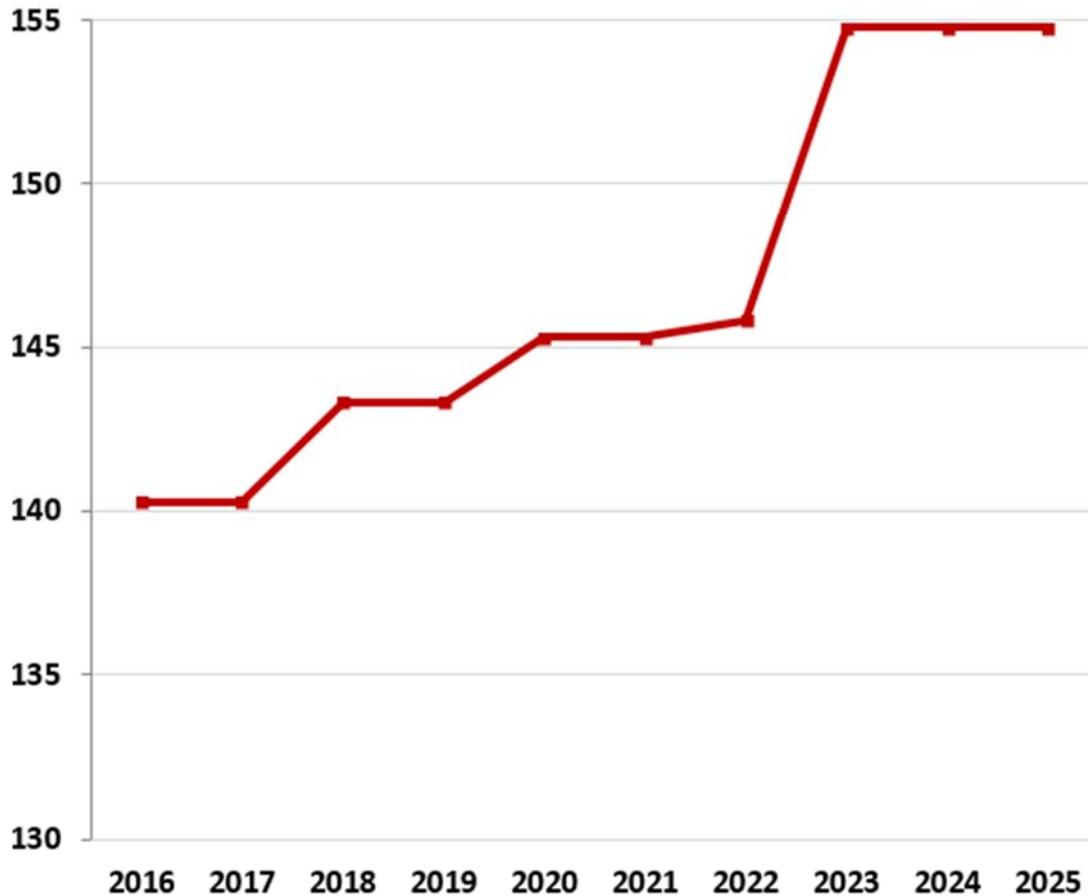


The District’s CalPERS retirement system required contributions consist of normal cost pension contributions, which represent the current service cost of actuarially projected retirement benefits for active employees and UAL, or unfunded actuarial liability payments representing prior service cost estimates 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 a one-time direct contribution into the District’s 115 Retirement Trust. Although no discretionary payments have been budgeted for FY25, the District’s Board of Directors has directed staff to annually review options for recommending mid-year discretionary pension contributions.

Staffing

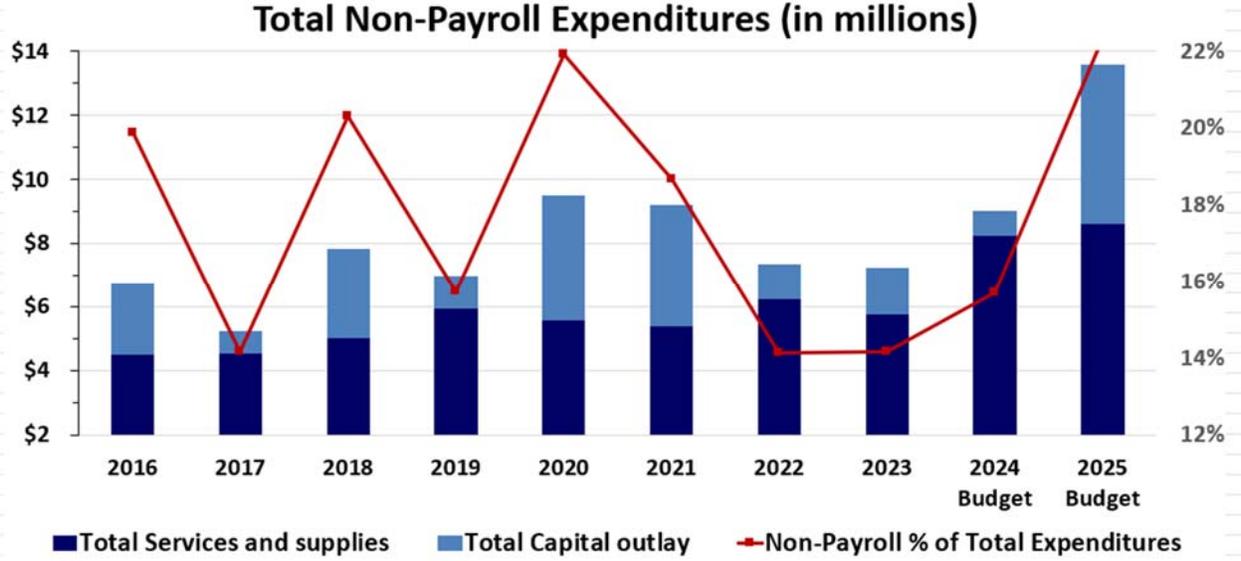
Total Full-Time Equivalent Staffing



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 hired, 6 firefighters and 2 mechanics and the Assistant to the Fire Chief position. Total full-time equivalent staffing is budgeted at approximately 155 for FY24 with no new additions budgeted for FY25.

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

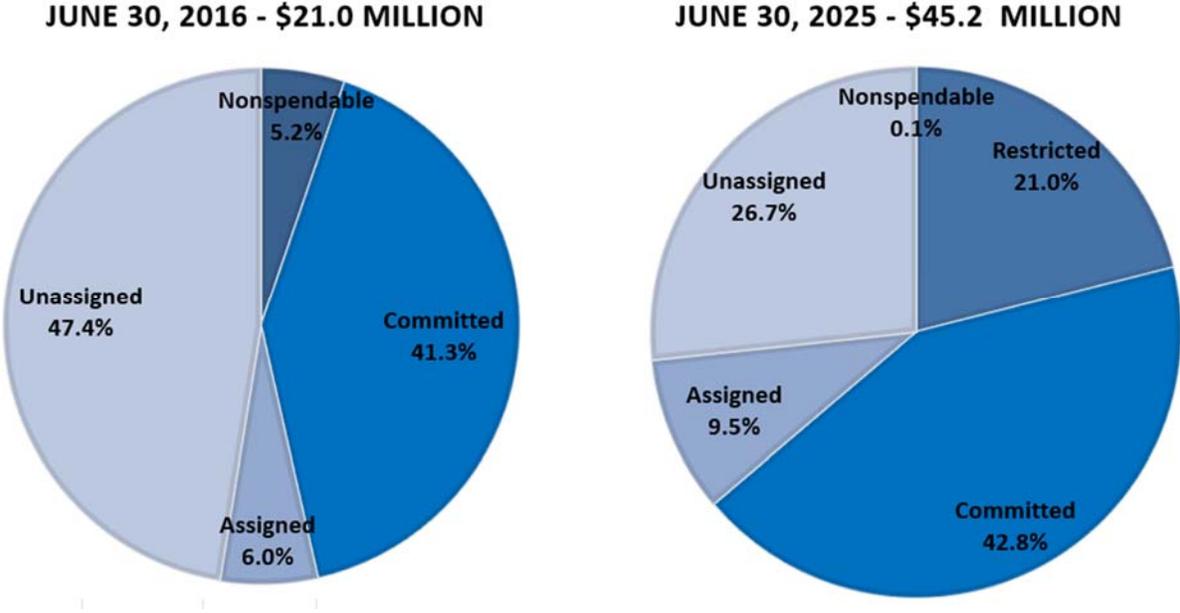
General Fund Expenditures – Non-Payroll



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 14% and 22% of total expenditures. Capital acquisitions can vary significantly from year-to-year. In FY16 and FY17, capital outlay expenditures included certain items previously deferred from the prior three-year cycle.

In the FY25 budget, total non-payroll expenditures are anticipated to amount to nearly \$13.6 million or about 22% of total budgeted expenditures, compared to about \$9 million, or 16% of total budgeted expenditures in FY24. The FY25 budget includes approximately \$8.6 million and \$4.9 million in services and supplies, and capital outlay, respectively, while the FY24 budget included some \$8.2 million in services and supplies, and \$751 thousand in capital outlay. The increase in services in supplies is based off of current trends in expenses while continuing to monitor rampant inflation across all sectors.

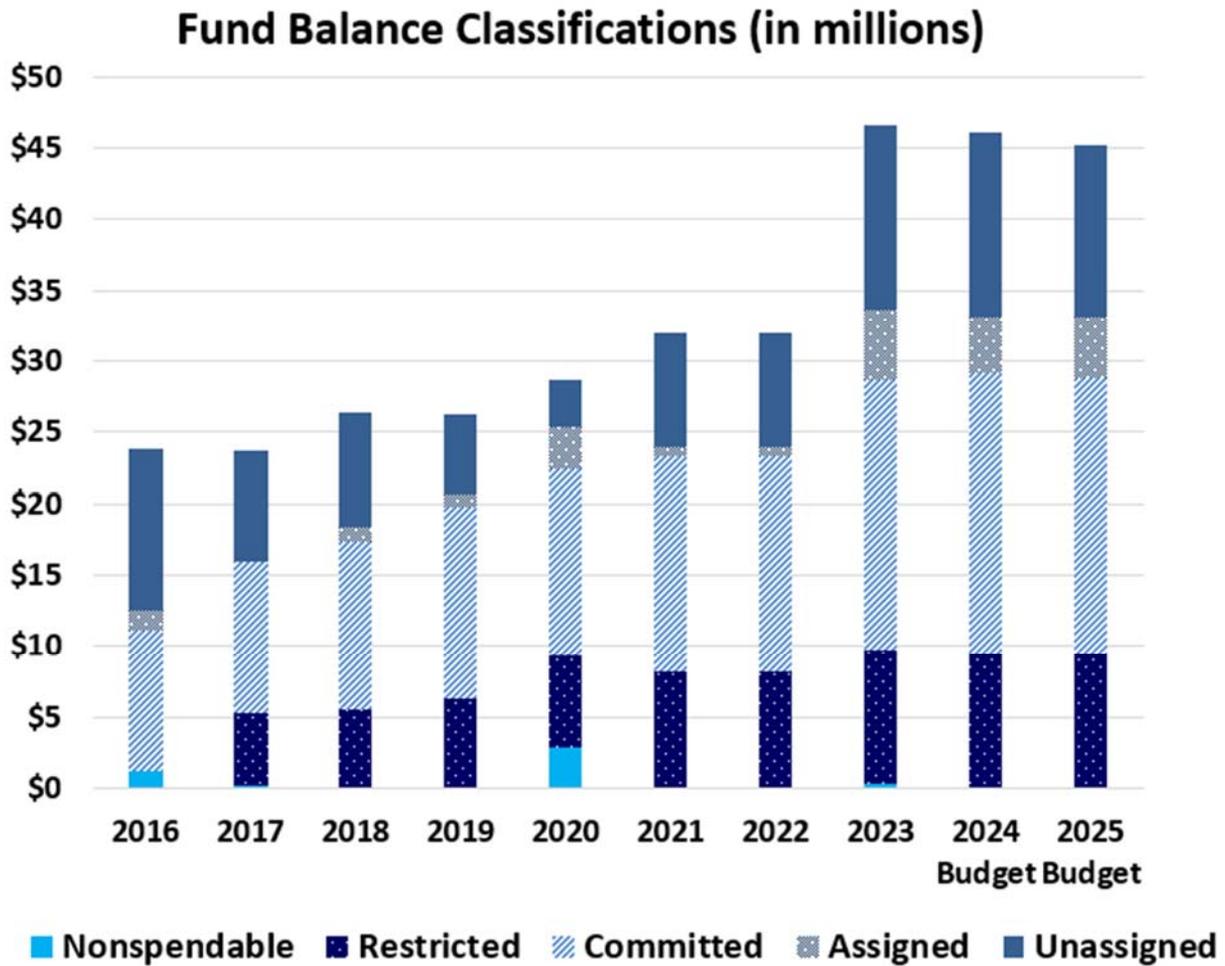
General Fund Balance



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, 2016 amounted to \$21 million, while projected Fund balance at June 30, 2025 is \$45.2 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 \$9.5 million at June 30, 2023. 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.

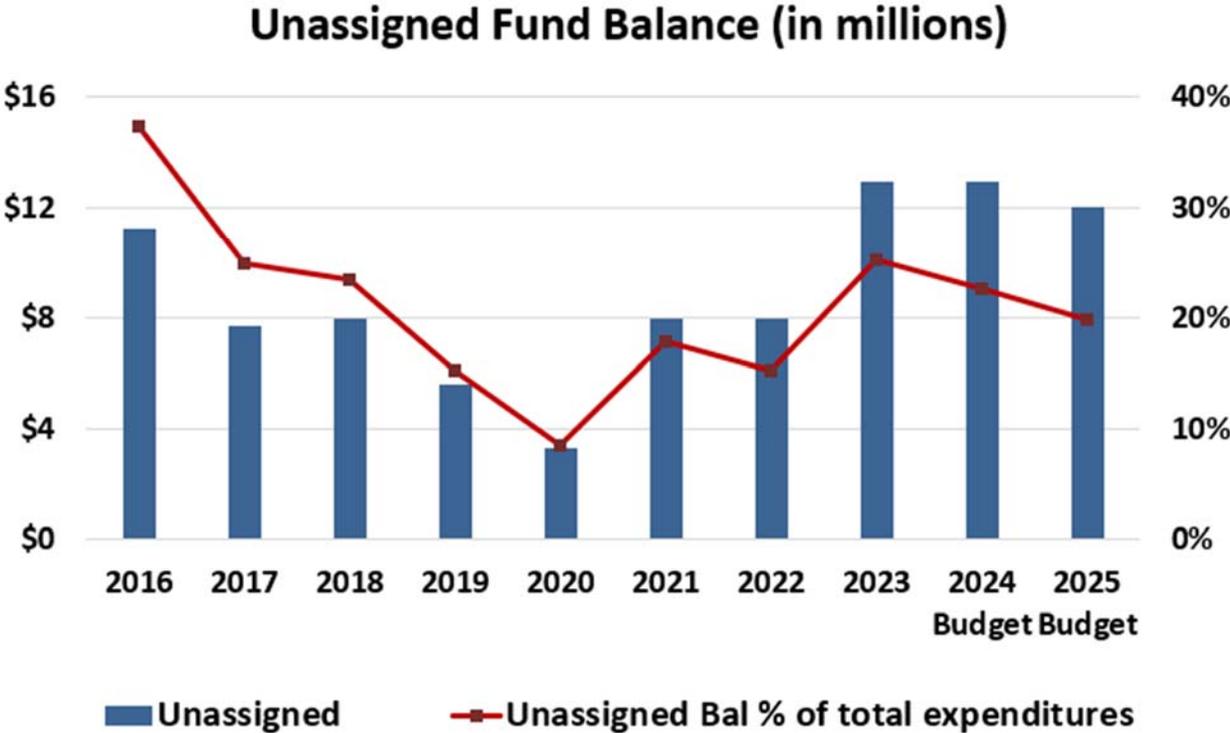
Fund balance classifications are described in detail in the Fund balance reporting section of the *Budgetary Practices and Financial Policies* document of this budget.

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, 2025, Fund balance has grown approximately 114% 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.

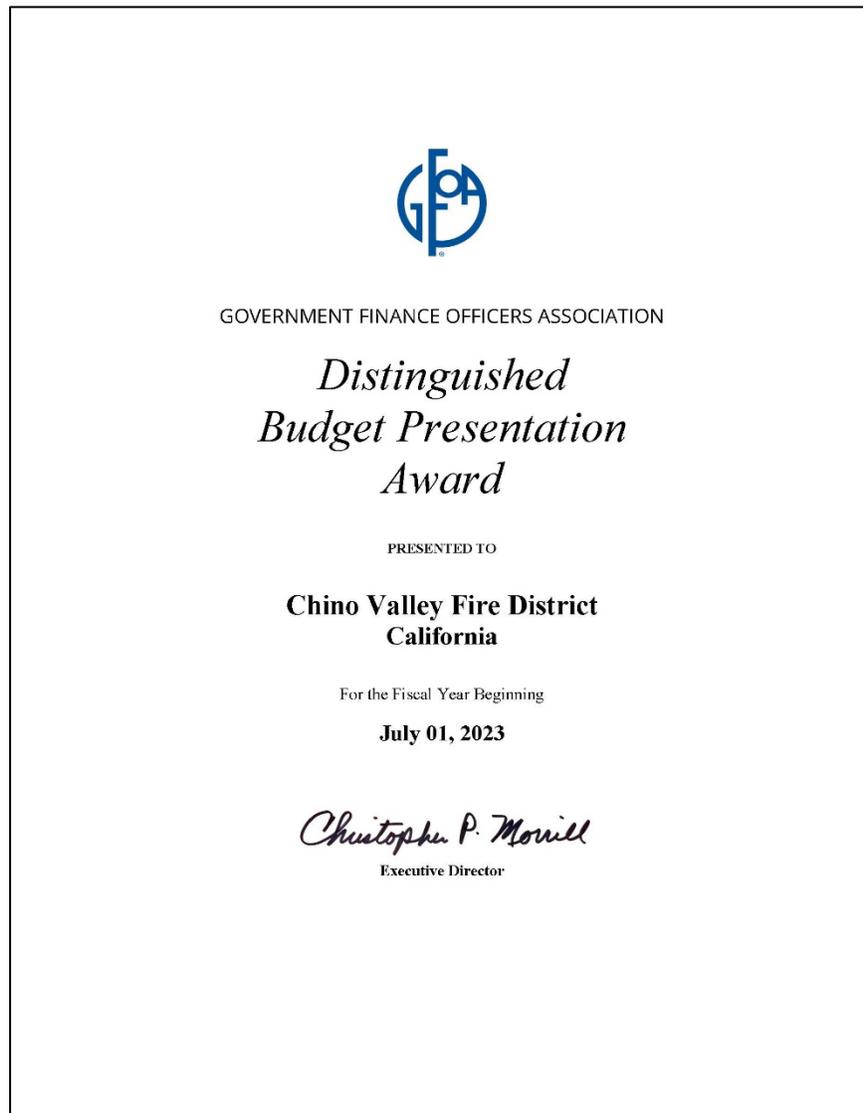
While General Fund balances are stable, as a result of continued budgetary growth, combined with changes in Fund balance classifications over time, the unassigned portion of Fund balance has decreased over the last decade in proportion to total annual expenditures. At June 30, 2016, Unassigned Fund balance amounted to nearly \$11.2 million, or about 37% of expenditures, in comparison to budgetary projections at June 30, 2025 of Unassigned Fund balance amounting to approximately \$12.1 million, or about 20% of total FY25 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, 2023. 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, 2022. 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.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Chino Valley Fire District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

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RESOLUTION NO. 2024-10

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CHINO VALLEY INDEPENDENT FIRE DISTRICT ADOPTING A BUDGET
FOR THE 2024-25 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 2024-25 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 2024-25 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 2024-25 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, 2024 and ending June 30, 2025, as approved and adopted by the Board of Directors of the Chino Valley Independent Fire District on June 12, 2024, is hereby formally adopted by resolution.

June 12, 2024
Original Budget Resolution No. 2024-08
Page 2

REVIEWED, APPROVED AND ADOPTED at a Board meeting held on the 12th day of June 2024, by the following vote, to wit:

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

HARVEY LUTH, 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.

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ORGANIZATIONAL & INTRODUCTORY INFORMATION

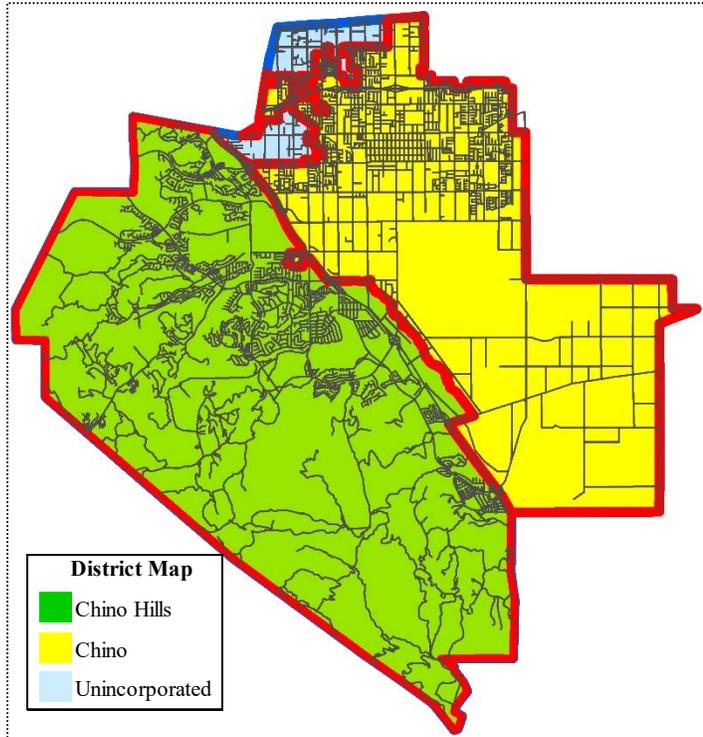


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CHINO VALLEY FIRE DISTRICT

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 175,991. 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 13,420 emergency calls in 2023.

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.

175,991 Population		
13,420 Calls for Service		
145 Personnel		
80 Square Miles		
7 Fire Station		

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 approximately 194,000 aircraft operations for the twelve-month period ended December 31, 2023. 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

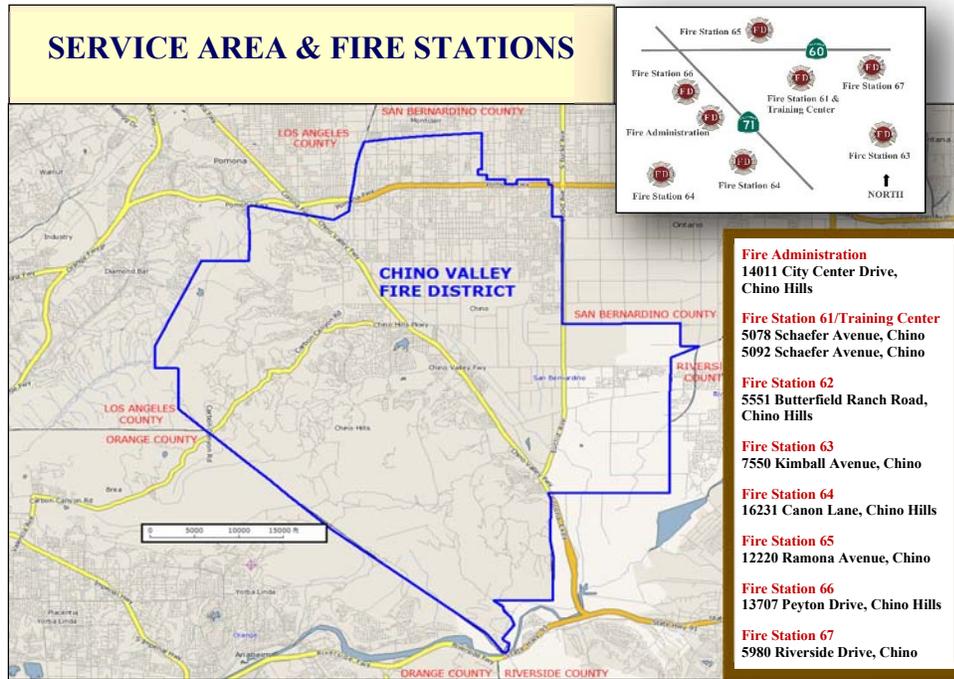
support, respond to incidents occurring in these rural areas, when needed.

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.

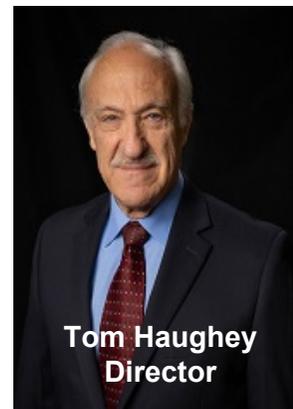
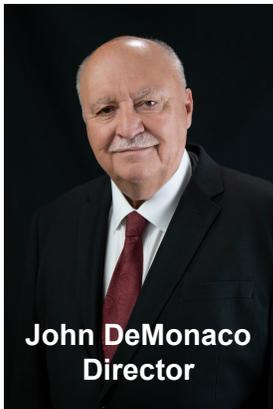


The District operates seven fire stations and employs approximately 155 full-time equivalent employees, including 116 sworn safety personnel. In addition to providing fire and emergency medical services within its jurisdiction, the District also provides fire and life safety

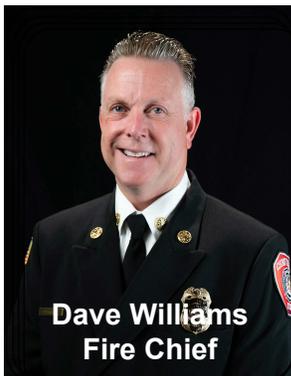
inspections, community education and community preparedness within the community.

CHINO VALLEY FIRE DISTRICT

Board of Directors & District Management



Contact: clerk@chofire.org



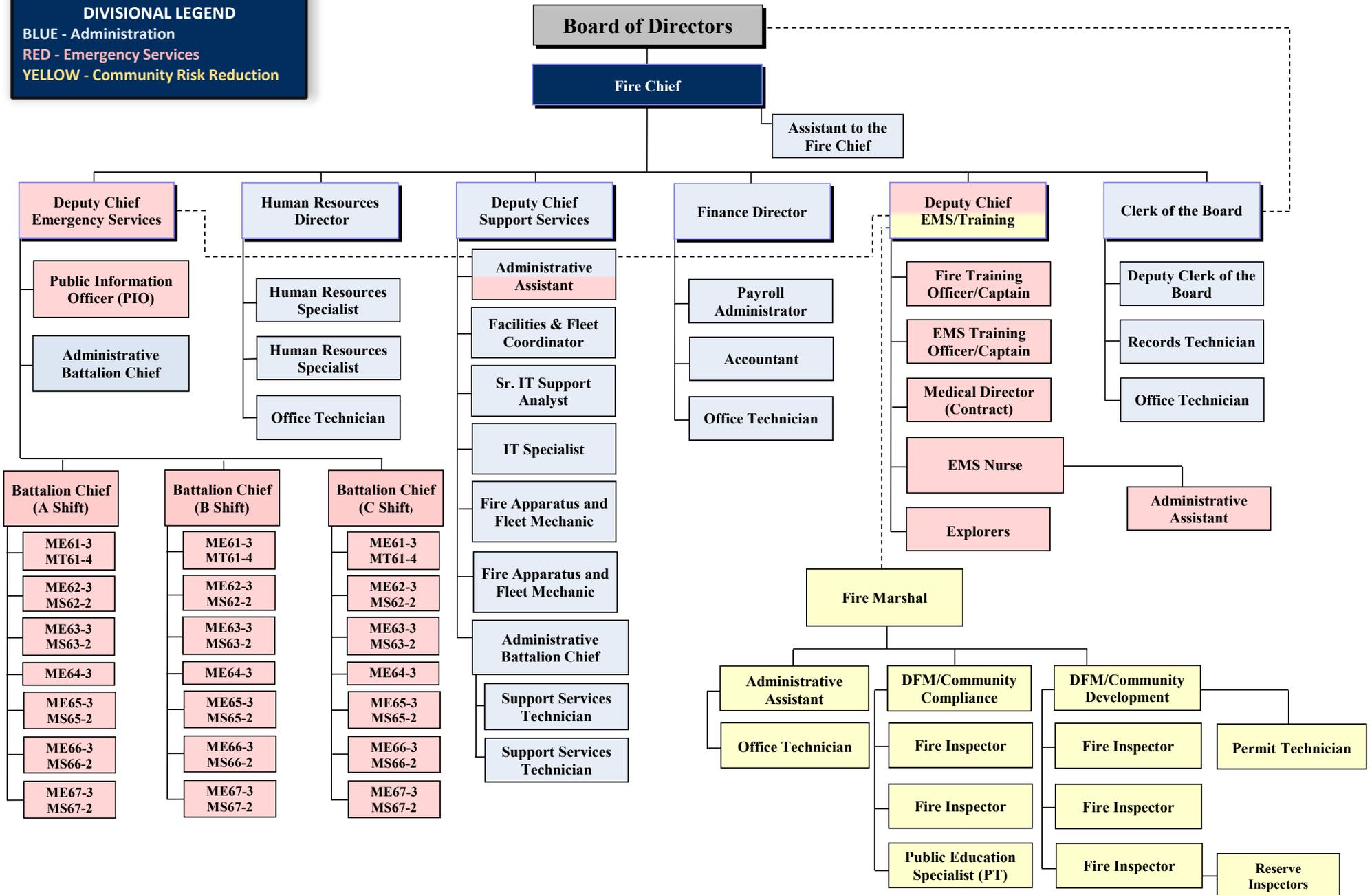
Senior Management Staff

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

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Chino Valley Fire District

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



Chino Valley Fire District Personnel Listing

Full-Time Equivalent Staffing	FY21	FY22	FY23	FY24	FY25	Change FY24 to FY25
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 Assistant	1.5	1.5	0.5	0.5	0.5	
Assistant to the Fire Chief	-	-	1.0	1.0	1.0	
Clerk of the Board	1.0	1.0	1.0	1.0	1.0	
Deputy Clerk of the Board (Formerly Administrative Asst.)	-	-	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 Apparatus and Fleet Mechanic (Formerly Lead Fire Equipment Mecanic)	-	-	1.0	1.0	2.0	1.0
Fire Chief	1.0	1.0	1.0	1.0	1.0	
Fire Equipment Mechanic	-	-	1.0	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	
Office Technician	4.0	4.0	3.0	3.0	3.0	(1.0)
Payroll Administrator	-	-	1.0	1.0	1.0	
Payroll Coordinator	1.0	1.0	-	-	-	
Records Technician (Formerly Office Technician)	-	-	1.0	1.0	1.0	
Support Services Technician (Formerly Auxiliary Worker)	2.0	2.0	2.0	2.0	2.0	
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	24.5	24.5	24.5	1.0
Community Risk Reduction						
Administrative Assistant	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	1.0	1.0	-	-	-	
Total Community Risk Reduction	16.6	16.6	15.6	15.6	15.6	-
Emergency Services						
Administrative Assistant	0.5	1.5	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 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	57.0	57.0	57.0	
Office Technician	0.7	-	-	-	-	
Public Information Officer	-	-	1.0	1.0	1.0	
Total Emergency Services	107.2	107.5	114.5	114.5	114.5	-
GRAND TOTAL	145.3	145.6	154.6	154.6	154.6	1.0

*Not Funded: 1.0 Deputy Fire Marshall, 2.0 Fire Inspectors

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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.



Draft v5.15.24

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. 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, 2024 (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	N/A – subject to negotiation	N/A – subject to negotiation	N/A – subject to Board action

[^]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 2021	FY 2022	FY 2023	FY 2024	FY 2025
Fire Chief	1.0	1.0	1.0	1.0	1.0
Assistant to the Fire Chief	0	0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	0.0	0.0
Total	2.0	2.0	3.0	2.0	2.0

EXPENDITURES BY MAJOR CATEGORY*					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 865,165	\$ 1,275,119	\$1,105,671	\$1,142,738	\$1,247,101
Services and supplies	1,426,537	1,598,824	2,034,705	2,279,676	2,269,220
Capital Outlay	-	160,209	63,722	-	100,000
Total	\$2,291,702	\$3,034,152	\$3,204,098	3,422,414	3,616,321

*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. Commence ambulance transport service (ATS) with CONFIRE JPA starting October 1, 2024.

FY25 BUDGET					
ADMINISTRATION DEPT PERFORMANCE MEASURES					
MEASUREMENT	Vision Statement Based Goal	TARGET	FY 2023 RESULTS	FY 2024 ESTIMATE	FY 2025 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	Winter of 2025	Property Transfer Complete	Award Bid	Construction
SOC and Master Plan Update	1, 2, 3, 4, 5	Ongoing	N/A – New Goal	Ongoing	YES
Ambulance Transport Service (ATS)	1, 2, 4,5	10/1/24	Ongoing	Ongoing	YES

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 2021	FY 2022	FY 2023	FY 2024	FY 2025
Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0
Payroll Administrator³	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

³Reclassified from Payroll Coordinator during FY22.

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 739,105	\$ 962,992	\$ 855,459	\$ 777,536	\$ 799,575
Services and supplies	75,944	92,779	129,360	148,724	351,648
Capital Outlay	-	-	-	-	-
Total	\$ 815,049	\$ 1,055,771	\$ 984,819	\$ 926,260	\$ 1,151,223

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.

FY25 BUDGET FINANCE DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2023 RESULTS	FY 2024 ESTIMATE	FY 2025 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	#1, #3, #5	Ongoing	YES	YES	YES
Financial Management systems review	#1, #4, #5	6/30/25	In Process	In Process	YES
Implement electronic timesheet entry and approval system	#1, #4, #5	6/30/25	N/A – New Goal	In Process	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 2021	FY 2022	FY 2023	FY 2024	FY 2025
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 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 653,895	\$ 627,376	\$ 676,408	\$ 698,891	\$ 684,749
Services and supplies	77,181	177,044	128,135	172,440	178,100
Capital Outlay	-	-	-	-	
Total	\$ 731,076	\$ 804,420	\$ 804,543	\$ 871,331	\$ 862,849

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.

FY25 BUDGET HR DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY2023 RESULTS	FY 2024 ESTIMATE	FY 2025 TARGET
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	6/30/2025	The further utilization of iPads and NEOGOV resulted in lower costs. Resources like time and supplies are being used more efficiently.	Find a way to optimize all processes with related tech in digitizing recruitment related materials.	Utilization of iPads, and through that, having recruitment materials in digital format is standard in all parts of the recruitment process.
LOGO’s Benefits Administration Module	#1, #5	6/30/25	Continuous testing but not implemented with Payroll test	Finalize testing for full implementation	Complete by target date
District Training Videos	#5	6/30/25	Gathered materials for WC related training videos	Record and upload training video 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 2021	FY 2022	FY 2023	FY 2024	FY 2025
Clerk of the Board	1.0	1.0	1.0	1.0	1.0
Administrative Secretary⁴	1.0	1.0	0	0	0
Deputy Clerk of the Board	0	0	1.0	1.0	1.0
Office Technician⁵	1.0	1.0	1.0	1.0	1.0
Records Technician	0	0	1.0	1.0	1.0
Total	3.0	3.0	4.0	4.0	4.0

⁴ Reclassified to Deputy COB

⁵ Reclassified to Records Technician (1 Office Technician Position)

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 533,548	\$ 477,878	\$ 562,968	\$ 506,582	\$ 574,976
Services and supplies	10,163	43,902	63,540	60,940	61,600
Capital Outlay	-	-	-	-	-
Total	\$ 543,711	\$ 521,780	\$ 626,508	\$ 567,522	\$ 636,576

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

COB DEPARTMENT GOALS & OBJECTIVES:

1. Conduct 2024 General District Election for Electoral Divisions 1, 2, and 4;
2. Update District Conflict of Interest Code;
3. Continue employee staff development by collectively completing at least 80 hours of professional training and education;
4. Continue working with staff to implement District’s agenda and meeting management software system to include updating agenda templates and staff training;
5. Continue working with Form 700 Statement of Economic Interests filers to increase use of Form 700 e-filing system;
6. Continue working with staff on the Records Retention Schedule to include annual review and update of Records Retention Schedule, staff training, and routine destruction of records that have met retention requirements.

FY 24-25 BUDGET					
COB DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 23-24 RESULTS	FY 24-25 ESTIMATE	FY 25-26
2024 General District Election	1, 2, 4	11/5/24	N/A	Nov. 5, 2024, General District Election	N/A
Biennial Conflict of Interest Code Update	1, 3, 5	12/31/24	N/A	Update District Conflict of Interest Code by 12/31/2024	N/A
Employee development – staff training hours	2, 4	Continuous	Multiple classes and conferences	Multiple classes and conferences	Continuous
Agenda and Meeting Management System	1, 2, 4	Continuous	Update agenda templates for Board and Committee meetings	Staff training and transition to new system	Continuous
700 SEI E-Filing System	1, 5	Continuous	Over 89% of users filed electronically	Increase percentage of users who file electronically	Continuous

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

District Records Retention Schedule	1, 5	Continuous	Amend and Restate Records Retention Schedule	Annual Review of Records Retention Schedule	Continuous
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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 2021	FY 2021	FY 2023	FY 2024	FY 2025
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 Secretary⁶	0.5	0.5	0.5	0	0
Administrative Assistant	0	0	0	0.5	0.5
Auxiliary Worker⁷	2.0	2.0	2.0	0	0
Support Services Technician	0	0	0	2.0	2.0
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0
Lead Fire Equipment Mechanic	0	0	1.0	1.0	0.0
Fire Apparatus & Fleet Mechanic	0	0	1.0	1.0	2.0
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	10.5	10.5	10.5

⁶ Reclassified to Administrative Assistant

⁷ Reclassified to Support Services Technician

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 1,191,050	\$ 1,360,727	\$ 1,501,610	\$ 1,566,600	\$ 1,086,311
Services and supplies	51,591	67,994	84,030	97,370	110,580
Capital Outlay	-	28,698	-	-	5,500
Total	\$ 1,242,641	\$ 1,457,419	\$ 1,585,640	\$ 1,663,970	\$ 1,202,391

SS DEPARTMENT GOALS & OBJECTIVES:

1. Continue to enhance the District’s cyber security and IT infrastructure.
2. Construct Fire Station 68 and Essential Resource Facility.
3. Take delivery and prep new apparatus and equipment.
4. Continue to enhance the District Apparatus Mechanic program.
5. Seek opportunities to enhance the structure of Support Services.

FY25 BUDGET SS DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2023 RESULTS	FY 2024 ESTIMATE	FY 2025 TARGET
Cyber Security Enhancements	#1, #2, #4, #5	FY 25	In Progress	In Progress	Ongoing
Fire Station 68 Construction	#1, #2, #4, #5	FY 25	In Progress	In Progress	Q4
New Apparatus Delivery	#1, #2, #4, #5	FY 25	In Progress	On Order	Q3, Q4
Enhance district Mechanic Shop	#1, #2, #3, #4, #5	FY 25	In Progress	In Progress	Ongoing
Enhance Support Services Structure	#1, #2, #3, #4, #5	FY 25	In Progress	In Progress	Ongoing

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 2021	FY 2022	FY 2023	FY 2024	FY 2025
Deputy Chief	1.0	1.0	1.0	1.0	.5
Fire Marshal	1.0	1.0	1.0	1.0	1.0
Administrative Secretary⁸	1.0	1.0	1.0	0	0
Administrative Assistant	0	0	0	1.0	1.0
Total	3.0	3.0	3.0	3.0	2.5

⁸ *Reclassified to Administrative Assistant*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 714,367	\$ 598,957	\$ 775,039	\$ 812,118	\$ 840,347
Services and supplies	6,487	6,058	24,760	25,275	27,435
Capital Outlay	-	-	-	-	-
Total	\$ 720,854	\$ 605,015	\$ 799,799	\$ 837,393	\$ 867,782

CRR DIVISION-WIDE GOALS & OBJECTIVES:

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

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY25 BUDGET					
CRR DIVISION-WIDE PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2023 RESULTS	FY 2024 ESTIMATE	FY 2025 TARGET
Collection process on inspection fees	#1, #2, #4, #5	Ongoing	90%	90-100%	90-100%
Complete fire & life safety inspections and outreach (Results to exclude new construction inspections)	#1, #2, #4, #5	Ongoing	1028	1,000	1,000
Electronic plan and permit submittal process	#1, #4, #5	Achieved	100%	100%	100%
Ensure efficiency with new technology changes	#1, #2, #4, #5	Ongoing	Updated 627 premise files in First Due Software	YES	Ongoing
Employee development- staff hours of training	#1, #3, #5	Ongoing	915.5 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 2021	FY 2022	FY 2023	FY 2024	FY 2025
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 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 1,397,962	\$ 1,545,074	\$ 1,649,998	\$ 1,670,892	\$ 1,688,917
Services and supplies	77,847	180,820	180,922	195,520	228,640
Capital Outlay	67,060	33,195	-	-	15,280
Total	\$ 1,542,869	\$ 1,759,089	\$ 1,830,920	\$ 1,866,412	\$ 1,932,837

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 2021	FY 2022	FY 2023	FY 2023	FY 2025
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	0 ⁹	0	0
Total	2.6	2.6	1.6	1.6	1.6

⁹Transferred to EMS Administration

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 251,249	\$ 275,094	\$ 92,260	\$ 106,076	\$ 96,219
Services and supplies	35,704	34,806	58,865	63,615	68,030
Capital Outlay	-	-	-	-	-
Total	\$ 286,953	\$ 309,900	\$ 151,125	\$ 169,691	\$ 164,249

Division: 60	Emergency Services
Department: 01	ADMINISTRATION

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CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

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

FTE PERSONNEL					
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2025
Deputy Chief	1.0	1.0	1.0	1.0	0.5
Administrative Secretary¹⁰	0.5	0.5	0.5	0	0
Administrative Assistant	0	0	0	0.5	0.5
Public Information Officer	0	0	1.0 ¹¹	1.0	1.0
Total	1.5	1.5	2.5	2.5	2.0

¹⁰ Reclassified to Administrative Assistant

¹¹ Transferred from 20-22, CRR Preparedness

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 615,760	\$ 640,577	\$ 789,295	\$ 818,497	\$ 1,360,300
Services and supplies	34,248	33,601	60,175	64,155	74,475
Capital Outlay	-	-	-	-	-
Total	\$ 650,008	\$ 674,178	\$ 849,470	\$ 882,652	\$ 1,434,775

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 2021	FY 2022	FY 2023	FY 2024	FY 2025
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 Secretary¹²	0	0	1.0 ⁴	0	0
Administrative Assistant	0	0	0	1.0	1.0
Office Technician¹³	0.7	0.7	0	0	0
EMS Nurse	1.0	1.0	1.0	1.0	1.0
Total	3.7	3.7	4.0	4.0	4.0

¹² *Reclassified to Administrative Assistant*

¹³ *Office Technician promoted to full-time Administrative Secretary (now Administrative Assistant)*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$ 1,168,653	\$ 1,300,436	\$ 1,292,254	\$ 1,378,768	\$ 1,448,800
Services and supplies	58,651	112,196	127,234	133,278	133,498
Capital Outlay	-	-	14,000	-	180,000
Total	\$ 1,227,304	\$ 1,412,632	\$ 1,419,488	\$ 1,512,046	\$ 1,762,298

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 innovative EMS delivery services, including participating in EMS studies.
2. Support EMS QA/CQI processes that provide timely feedback to personnel for EMS, CPR and Cardiac Survivor metrics.
3. Implement Ambulance Services under the CONFIRE Agreement for CVFD.
4. Facilitate quality training to personnel at all levels for personal and professional development, across multiple forms of media, experiential, and creative platforms, including Engineer, Captain, and BC academies and training.
5. Monitor All-Risk Fire Service Trends and adopt safety compliance and appropriate policies.
6. Develop and maintain automated reporting methods for personnel to monitor compliance of District Key Performance Indicators, such as response times, NFIRS, ePCR compliance, and training records.
7. Conduct promotional exams, recruitments, and new hire orientations as necessary.

FY25 BUDGET TRAINING DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2023 RESULTS	FY 2024 ESTIMATE	FY 2025 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
Implement Ambulance Transport Services	#1, #2, #3, #4, #5	Continuous	CONFIRE RFP Award	Implement Service	Continuous
Seek innovative training opportunities	#1, #5	Continuous	Conferences/Classes	Conferences/Classes/Experiential	Continuous
Develop Automated Reporting Methods	#1, #2, #5	Continuous	Report Compliances	Continue Compliance	Continuous
Recruitments and New Hire Orientation		Continuous	8 New Recruits 1 SST BC/Engineer Tests	Continuous	Continuous

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 2021	FY 2022	FY 2023	FY 2024	FY 2025
Deputy Chief	1.0	1.0	1.0	1.0	1.0
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	57.0	57.0	57.0
Total	103.0	103.0	103.0	103.0	109.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2021	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Salaries and benefits	\$32,049,690	\$35,494,587	\$35,031,554	\$36,983,206	\$37,406,515
Services and supplies	3,545,075	3,900,223	4,731,113	4,652,182	5,102,483
Capital Outlay	3,751,916	871,758	1,152,653	677,000	4,697,812
Total	\$39,346,681	\$40,266,568	\$40,915,320	\$42,312,388	\$47,206,810

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

SUPPRESSION DEPARTMENT GOALS & OBJECTIVES:

1. Implement ground ambulance transport program in support of CONFIRE.
2. Take possession of Class 3 Aircraft Rescue and Fire-Fighting (ARFF) unit and continue to train all personnel in Airport Operations.
3. Achieve a Type-2 Swift Water Rescue designation from the Office of Emergency Services (OES) and support the state’s mission.
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) Task Force forming with San Bernardino County Fire, Rancho Cucamonga Fire, and Ontario Fire.
6. Implement Auto-Aid agreements with Cal-Fire (Eastvale) and Ontario Fire and review Operational Plans.
7. Take delivery of new truck company apparatus and equipment and deploy accordingly.

FY25 BUDGET					
SUPPRESSION DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2023 RESULTS	FY 2024 ESTIMATE	FY 2025 TARGET
Ambulance Transport Implementation	#1, #2, #4, #5	FY25	In Progress	In Progress	FY25 Q2
Class 3 Aircraft Rescue & ARFF unit	#1, #5	FY25	In Progress	On Order	FY25 Q2
Type-2 Swift Water Rescue	#1, #5	FY25	In Progress	In Progress	FY25 Q4
Rapid Extraction Module Support	#1, #5	FY25	In Progress	In Progress	FY25 Q4
Auto-Aid agreements with other agencies	#1, #4, #5	FY25	In Progress	In Progress	FY25 Q3
Rapid Extraction Module Support	#1, #5	FY25	In Progress	In Progress	FY25 Q2
New Truck Company	#1, #5	FY25	In Progress	On Order	FY25 Q4



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
------	----------	------------	---------	---------

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 2023 or early 2024, with completion and occupancy likely in early 2025.

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	

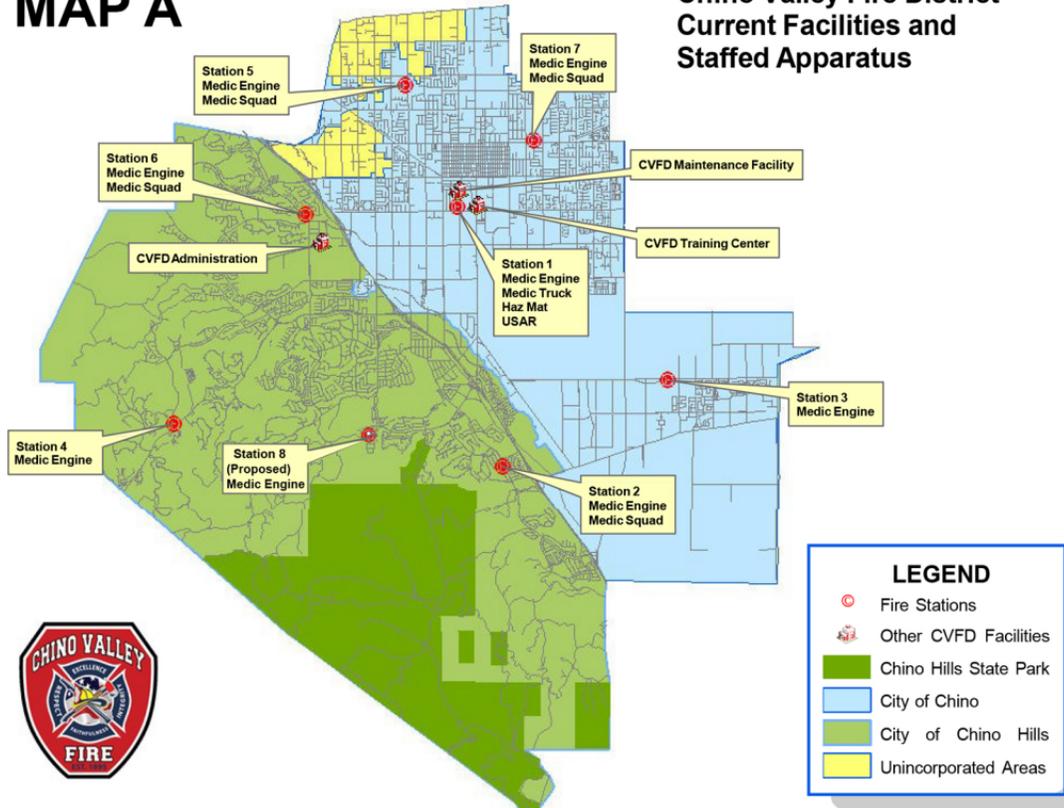
CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES

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

MAP A

Chino Valley Fire District Current Facilities and Staffed Apparatus



CVFD IT Department, May 2023

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CHINO VALLEY FIRE DISTRICT
2024-25 Budget Calendar

DATE	ACTIVITY
December 15, 2023	Budget Kick-Off
January 20, 2024	Completed Requests to BCs & DFMs
February 16	Input Due to Deputy Chiefs & Managers
March 8	Budget Input Due to Finance Department
April 10	Joint Management Review #1
May 15	Draft Budget to Board
May 29	Budget Workshop
June 12	Original Budget Adoption
February 12, 2025	Mid-Year (Amended) Budget Review

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

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):

2024-25 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 12 	<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.

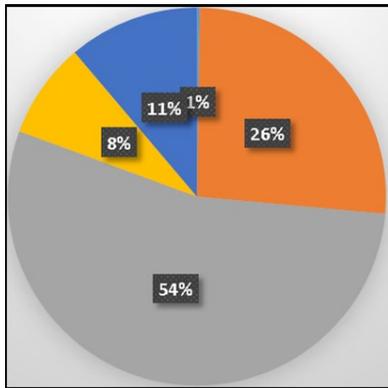


USE OF ESTIMATES

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



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CHINO VALLEY FIRE DISTRICT

Budget Summary

	Operating Budget	Capital Replacement	TOTALS
Fund: 100 / 500 General Fund			
Revenue	\$ 59,983,027	\$ -	\$ 59,983,027
Expenditures			
6000 - Salaries and benefits	\$ 47,233,810		\$ 47,233,810
7000 - Services and supplies	8,605,709		8,605,709
8000 - Capital outlay	2,873,607	\$ 2,124,985	4,998,592
Total Expenditures	\$ 58,713,126	\$ 2,124,985	\$ 60,838,111
Net Change in Fund Balance	\$ 1,269,901	\$ (2,124,985)	\$ (855,084)
Transfers In			
From Equipment Replacement Fund	\$ -	\$ 2,124,985	\$ 2,124,985

CHINO VALLEY FIRE DISTRICT

Budget Summary - Multi-Year Comparison

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 35,001,556	\$ 37,073,112	\$ 39,738,876	\$ 40,471,516	\$ 43,352,458
4100 - Contract revenue	11,042,545	11,255,485	12,021,811	12,809,676	13,351,656
4200 - Other revenue	5,237,353	13,955,785	4,239,644	4,928,185	3,278,913
Revenue Totals	\$ 51,281,454	\$ 62,284,382	\$ 56,000,331	\$ 58,209,377	\$ 59,983,027
Expenditures					
6000 - Salaries and benefits	\$ 40,180,442	\$ 44,558,818	\$ 43,944,528	\$ 48,350,839	\$ 47,233,810
7000 - Services and supplies	5,399,428	6,248,248	5,759,691	8,256,979	8,605,709
8000 - Capital outlay	3,818,977	1,093,859	1,484,793	751,547	4,998,592
Expenditure Totals	\$ 49,398,847	\$ 51,900,925	\$ 51,189,012	\$ 57,359,365	\$ 60,838,111
Net Change in Fund Balance	\$ 1,882,607	\$ 10,383,457	\$ 4,811,319	\$ 850,012	\$ (855,084)
Transfers In - Capital Replacement	\$ 2,010,749		\$ 63,722	\$ -	\$ 2,124,985
Net Operating Revenue	\$ 3,893,356	\$ 10,383,457	\$ 4,875,041	\$ 850,012	\$ 1,269,901

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Changes in Fund Balance

	FY24 AMENDED BUDGET				
	Fund Balance 7-1-2023	Revenues	Expenditures	Transfers	Fund Balance 6-30-2024
Nonspendable:					
Deposits and Prepaid Items	\$ 273,755			\$ (248,755)	\$ 25,000
Restricted:					
Section 115 Trust	9,492,407			-	9,492,407
Committed:					
Workers' Comp Reserve	3,547,810			-	3,547,810
Equipment Replacement	2,443,762			0	2,443,762
Facility Acquisition & Maintenance	1,168,056			-	1,168,056
Compensated Absences	2,573,150			77,195	2,650,345
Emergency Contingency	9,172,013			621,127	9,793,140
Assigned:					
Budget Transfers & Pension Funding	4,993,279			(996,657)	3,996,622
Unassigned:					
Minimum Fund Balance	12,962,926			(2,372)	12,960,554
Available	-	\$ 58,209,377	\$ 57,359,365	549,462	-
TOTAL	\$ 46,627,158	\$ 58,209,377	\$ 57,359,365	\$ -	\$ 46,077,696

	FY25 ORIGINAL BUDGET				
	Fund Balance 7-1-2024	Revenues	Expenditures	Transfers	Fund Balance 6-30-2025
Nonspendable:					
Deposits and Prepaid Items	\$ 25,000			\$ -	\$ 25,000
Restricted:					
Section 115 Trust	9,492,407			-	9,492,407
Committed:					
Workers' Comp Reserve	3,547,810			-	3,547,810
Equipment Replacement	2,443,762			(695,144)	1,748,618
Facility Acquisition & Maintenance	1,168,056			-	1,168,056
Compensated Absences	2,650,345			79,510	2,729,855
Emergency Contingency	9,793,140			346,545	10,139,685
Assigned:					
Budget Transfers & Pension Funding	3,996,622			305,622	4,302,244
Unassigned:					
Minimum Fund Balance	12,960,554			(891,617)	12,068,938
Available	-	\$ 59,983,027	\$ 60,838,111	855,084	-
TOTAL	\$ 46,077,696	\$ 59,983,027	\$ 60,838,111	\$ -	\$ 45,222,612

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BUDGET DETAIL INFORMATION



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CHINO VALLEY FIRE DISTRICT

Revenue History

		2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Original Budget
Fund: 100 / 500 - General Fund						
Revenues						
4000 - Property tax revenue						
4010	Property tax - current secured	\$ 31,039,216	\$ 32,838,057	\$ 32,997,593	\$ 34,035,923	\$ 36,206,609
4015	Property tax - residual balance	-	-	1,955,789	2,413,896	2,522,520
4020	Property tax - current unsecured	1,403,249	1,449,427	1,538,605	1,407,812	1,573,060
4030	Property tax - current utility	681,037	696,227	793,365	697,018	796,089
4040	Property tax - prior and penalty	964,168	966,240	1,063,017	905,202	997,808
4050	Property tax - home owner's exemption	244,526	241,027	226,042	328,658	343,448
4080	Property tax - supplemental	598,330	854,257	1,151,186	638,007	867,924
4090	Property tax - weed abatement	71,030	27,877	13,279	45,000	45,000
Account Classification Total: 4000 - Property tax revenue		\$ 35,001,556	\$ 37,073,112	\$ 39,738,876	\$ 40,471,516	\$ 43,352,458
4100 - Contract revenue						
4110	Current services	\$ 11,042,545	\$ 11,255,485	\$ 12,021,811	\$ 12,809,676	\$ 13,351,656
Account Classification Total: 4100 - Contract revenue		\$ 11,042,545	\$ 11,255,485	\$ 12,021,811	\$ 12,809,676	\$ 13,351,656
4200 - Other revenue						
4200	Permit and inspection fees	\$ 1,356,952	\$ 1,714,517	\$ 1,572,046	\$ 1,500,000	\$ 1,587,900
4202	Weed abatement	10,643	12,280	52,065	61,418	30,000
4210	Other sales	1,456	2,863	2,085	3,000	3,000
4215	Other revenue	90,650	91,930	372,730	230,477	377,013
4220	Mutual aid recoveries	3,665,909	5,141,522	1,766,246	1,891,532	500,000
4225	Grants	-	3,411,510	-	313,483	30,000
4230	Sale of fixed assets	27,450	-	9,525	139,156	-
4235	Donations	1,021	300	-	1,000	1,000
4240	Capital acquisitions	-	4,000,000	561,478	788,119	750,000
4245	Interest revenue	83,272	(419,137)	(96,531)	-	-
Account Classification Total: 4200 - Other revenue		\$ 5,237,353	\$ 13,955,785	\$ 4,239,644	\$ 4,928,185	\$ 3,278,913
Revenues Total		\$ 51,281,454	\$ 62,284,382	\$ 56,000,331	\$ 58,209,377	\$ 59,983,027

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Expenditure History

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Original Budget
Fund: 100 / 500 - General Fund					
<u>Expenditures</u>					
6000 - Salaries and benefits					
6010 Salaries regular	\$ 17,259,108	\$ 18,786,859	\$ 19,614,539	\$ 21,547,244	\$ 21,401,890
6015 Salaries - part time	92,218	94,194	112,085	80,849	106,877
6030 Uniform allowance	46,643	46,714	50,064	48,850	48,800
6035 Coverage - training and support	938,410	2,914,730	1,516,878	1,247,736	1,076,175
6036 Coverage - emergency response and	6,331,289	5,308,946	5,193,479	6,183,186	4,246,988
6037 Coverage - worker's compensation	944,040	1,170,352	945,946	1,094,691	1,055,000
6040 Call back or standby	8,978	11,067	10,788	11,315	11,315
6045 Separation payments	215,698	342,811	175,423	278,000	434,000
6050 Special compensation	681,432	700,958	781,175	894,620	914,610
6090 Annual leave buyback	619,912	690,642	660,080	820,270	672,000
6125 PERS retirement	7,346,084	8,566,091	8,420,308	9,040,849	9,991,593
6130 Survivor's benefits	11,783	11,045	7,622	11,640	7,905
6210 Long term disability	19,500	19,668	17,350	33,940	34,412
6215 Unemployment insurance	16,066	15,975	17,624	17,024	17,136
6220 Health and dental insurance	3,087,629	3,087,776	3,274,809	3,339,966	3,610,782
6225 Social security medicare	387,720	430,310	416,504	355,398	360,208
6230 State disability insurance	34,439	35,085	34,034	32,596	43,139
6235 Worker's compensation expense	1,283,294	1,301,214	1,565,884	1,897,052	1,800,000
6240 Life insurance	78,208	83,780	83,227	89,427	90,480
6318 Deferred comp benefit	729,190	825,607	950,855	1,102,283	1,082,400
6340 Technology allowance	-	59,847	67,836	71,403	75,600
6350 Tuition reimbursement	48,801	55,147	28,018	152,500	152,500
Account Classification Total: 6000 - Salaries and benefits	\$ 40,180,442	\$ 44,558,818	\$ 43,944,528	\$ 48,350,839	\$ 47,233,810
7000 - Services and supplies					
7025 Clothing	\$ 176,010	\$ 371,920	\$ 160,355	\$ 515,900	\$ 446,125
7035 Telephone	258,103	263,328	255,866	256,800	254,160
7042 Cellular phones	112,255	66,408	67,820	71,100	71,100
7043 Electronic equipment maintenance	389,018	394,298	445,155	595,373	611,276
7070 Food	5,430	9,107	3,864	13,750	13,750
7075 Memberships	19,229	18,706	21,975	46,090	48,335
7080 Publications	5,369	7,946	7,520	16,990	17,020
7085 Legal postings	6,902	12,789	5,579	12,400	13,700
7120 Small tools and equipment	184,598	180,337	232,292	329,952	283,240
7125 Inventory equipment	93,459	64,680	147,796	89,000	52,500
7130 Non-inventory equipment	328,849	139,103	151,786	427,958	439,680
7135 Special department expenses	28,345	34,958	53,762	80,955	89,675
7140 Training	77,301	168,149	298,964	423,924	512,925
7180 Utilities	269,284	296,063	327,345	369,765	388,080
7250 General liability insurance	345,029	427,410	503,869	604,101	667,667
7305 Office supplies	38,858	40,536	45,935	54,800	52,800
7310 Postage	13,798	14,461	23,018	15,000	10,000
7323 Printing	11,296	12,292	8,213	16,200	17,200
7405 Services - auditing	18,905	18,905	20,500	26,000	26,000
7415 County services	298,024	202,432	305,903	230,000	255,000
7440 Services - legal	249,135	256,958	110,650	300,000	300,000
7445 Services - dispatch	572,740	632,826	710,660	823,796	947,360
7450 Services - other	668,866	1,082,317	1,022,397	1,647,365	1,850,867
7460 Prior-period adjustments	-	-	(612,896)	-	-
7535 General household expense	24,422	28,378	36,282	34,200	42,000
7540 Medical supplies	152,514	187,998	186,627	195,035	187,571
7550 Vehicle maintenance	505,738	549,714	345,427	300,447	293,200
7555 Equipment maintenance	58,330	65,201	60,126	141,803	127,103
7560 Fuel	166,760	254,011	245,771	250,000	250,000
7570 Structure maintenance	319,968	445,037	567,155	368,275	337,375
7597 Structure rent/lease	893	1,980	(25)	-	-
Account Classification Total: 7000 - Services and supplies	\$ 5,399,428	\$ 6,248,248	\$ 5,759,691	\$ 8,256,979	\$ 8,605,709

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CHINO VALLEY FIRE DISTRICT

Expenditure History

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Original Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	620,342	132,916	848,508	429,000	400,000
8840 Capital - equipment	88,175	239,969	311,431	122,547	408,780
8850 Capital - vehicles	3,110,460	720,974	324,854	200,000	4,189,812
8970 Capital - lease purchase equipment		-	-	-	-
Account Classification Total: 8000 - Capital outlay	\$ 3,818,977	\$ 1,093,859	\$ 1,484,793	\$ 751,547	\$ 4,998,592
Expenditures Total	\$ 49,398,847	\$ 51,900,925	\$ 51,189,012	\$ 57,359,365	\$ 60,838,111

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

					2024	
		2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	Amended Budget	2025 Original Budget
Fund: 100 / 500 - General Fund						
<u>Expenditures</u>						
Division: 10 - Administration						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 2,359,019	\$ 2,531,036	\$ 2,348,498	\$ 2,763,128	\$ 2,543,579
6015	Salaries - part time	-	-	43,915	-	35,443
6030	Uniform allowance	4,525	5,075	4,925	4,575	4,175
6035	Coverage - training and support	39,044	60,669	65,153	89,300	91,300
6036	Coverage - emergency response and	-	-	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	28,766	336,536	45,717	-	-
6050	Special compensation	-	27,977	24,724	36,071	29,951
6090	Annual leave buyback	236,783	249,027	105,693	71,500	80,640
6125	PERS retirement	598,044	730,393	720,892	740,906	685,732
6130	Survivor's benefits	8,959	8,189	4,596	8,508	4,781
6210	Long term disability	19,501	19,668	17,350	18,971	19,512
6215	Unemployment insurance	2,184	2,312	2,744	2,520	2,520
6220	Health and dental insurance	472,779	456,403	442,469	613,419	567,730
6225	Social security medicare	43,708	48,891	42,871	50,490	48,614
6230	State disability insurance	18,257	18,532	18,562	18,889	24,578
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	14,794	14,997	15,513	17,733	16,397
6318	Deferred comp benefit	131,828	139,238	144,297	190,460	169,800
6340	Technology allowance	-	30,815	35,112	40,877	42,960
6350	Tuition reimbursement	4,571	24,332	2,614	25,000	25,000
Account Classification Total: 6000 - Salaries and benefits		\$ 3,982,762	\$ 4,704,090	\$ 4,085,645	\$ 4,692,347	\$ 4,392,712
7000 - Services and supplies						
7025	Clothing	\$ 1,097	\$ 4,689	\$ 4,381	\$ 4,100	\$ 3,200
7035	Telephone	31,867	30,849	21,185	29,940	29,940
7042	Cellular phones	34,485	3,060	-	-	-
7043	Electronic equipment maintenance	220,794	262,090	285,579	403,840	406,498
7070	Food	5,053	8,995	3,864	11,500	11,500
7075	Memberships	16,014	15,762	16,518	31,730	33,135
7080	Publications	841	1,040	472	2,440	2,440
7085	Legal postings	2,523	8,788	1,345	6,000	6,500
7120	Small tools and equipment	7,995	13,823	15,005	20,000	29,000
7125	Inventory equipment	1,554	18,903	922	45,000	2,500
7130	Non-inventory equipment	4,331	17,079	5,853	9,959	18,350
7135	Special department expenses	627	4,874	4,675	8,000	10,000
7140	Training	14,612	64,554	111,347	148,700	154,420
7180	Utilities	72,296	79,968	89,548	87,000	107,880
7250	General liability insurance	345,028	427,409	503,869	604,101	667,667
7305	Office supplies	27,407	29,702	34,490	31,800	31,500
7310	Postage	13,798	14,461	23,018	15,000	10,000
7323	Printing	4,714	3,871	5,879	7,000	7,000
7405	Services - auditing	18,905	18,905	20,500	26,000	26,000
7415	County services	298,024	202,432	305,903	230,000	255,000
7440	Services - legal	249,135	256,957	110,650	300,000	300,000
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	198,441	400,313	387,458	698,149	761,488
7460	Prior-period adjustments	-	-	(612,896)	-	-
7535	General household expense	-	-	-	-	-
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	12,318	12,098	13,136	14,600	14,600
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	58,665	77,941	331,075	78,530	82,530
7597	Structure rent/lease	892	1,980	(25)	-	-
Account Classification Total: 7000 - Services and supplies		\$ 1,641,416	\$ 1,980,543	\$ 1,683,751	\$ 2,813,389	\$ 2,971,148

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2024				
		2021 Actual	2022 Actual	2023 Actual	2024	2025 Original
		Amount	Amount	Amount	Amended Budget	Budget
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	-	28,699	-	-	-
8840	Capital - equipment	-	160,209	47,798	74,547	105,500
8850	Capital - vehicles	-	-	81,683	-	-
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ -	\$ 188,908	\$ 129,481	\$ 74,547	\$ 105,500
Division Total: 10 - Administration		\$ 5,624,178	\$ 6,873,541	\$ 5,898,877	\$ 7,580,283	\$ 7,469,360
Division: 20 - Prevention						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 1,303,290	\$ 1,350,492	\$ 1,287,409	\$ 1,325,367	\$ 1,311,888
6015	Salaries - part time	51,238	61,548	68,170	80,849	71,434
6030	Uniform allowance	3,946	3,964	3,789	3,625	3,625
6035	Coverage - training and support	57,602	39,999	36,824	90,444	94,540
6036	Coverage - emergency response and	-	-	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	8,978	11,067	10,788	11,315	11,315
6045	Separation payments	-	1,027	2,420	-	-
6050	Special compensation	22,975	23,159	21,340	22,108	23,659
6090	Annual leave buyback	33,510	91,026	51,948	39,000	40,320
6125	PERS retirement	505,462	492,809	505,316	525,675	577,662
6130	Survivor's benefits	327	313	304	301	300
6210	Long term disability	-	-	-	10,977	10,845
6215	Unemployment insurance	1,512	1,511	1,552	1,400	1,400
6220	Health and dental insurance	244,827	216,361	201,231	264,320	263,866
6225	Social security medicare	21,227	21,931	22,165	22,163	21,974
6230	State disability insurance	13,945	14,439	11,604	9,905	13,520
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	7,014	6,933	6,758	6,715	6,715
6318	Deferred comp benefit	69,429	74,223	80,036	90,072	87,000
6340	Technology allowance	-	8,323	7,944	7,350	7,920
6350	Tuition reimbursement	18,295	-	-	77,500	77,500
Account Classification Total: 6000 - Salaries and benefits		\$ 2,363,577	\$ 2,419,125	\$ 2,319,598	\$ 2,589,086	\$ 2,625,483
7000 - Services and supplies						
7025	Clothing	\$ 5,485	\$ 8,165	\$ 5,818	\$ 8,950	\$ 9,050
7035	Telephone	-	-	-	-	-
7042	Cellular phones	8,785	-	-	-	-
7043	Electronic equipment maintenance	3,598	18,051	8,389	17,820	17,575
7070	Food	-	-	-	-	-
7075	Memberships	2,140	1,739	2,574	8,370	9,080
7080	Publications	1,939	2,147	4,523	7,220	7,100
7085	Legal postings	4,379	4,002	4,234	6,400	7,200
7120	Small tools and equipment	3,474	3,435	1,465	4,000	4,000
7125	Inventory equipment	-	7,370	-	-	-
7130	Non-inventory equipment	5,116	7,502	1,725	11,500	2,500
7135	Special department expenses	24,597	16,651	39,189	43,200	47,700
7140	Training	13,358	15,363	18,604	44,500	51,000
7180	Utilities	-	-	-	-	-
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	5,370	4,293	4,811	12,500	10,500
7310	Postage	-	-	-	-	-
7323	Printing	1,916	4,965	2,334	6,000	7,500
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	-	-	-	-
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	39,882	128,000	88,329	113,950	150,900
7535	General household expense	-	-	-	-	-

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CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2024				
		2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	Amended Budget	2025 Original Budget
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	-	-	-	-	-
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	-	-	-	-	-
7597	Structure rent/lease	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 120,039	\$ 221,683	\$ 181,995	\$ 284,410	\$ 324,105
8000 - Capital outlay						
8830	Capital - structure improvements	\$ -	\$ -	\$ -	\$ -	\$ -
8840	Capital - equipment	-	-	-	-	15,280
8850	Capital - vehicles	67,060	33,195	-	-	-
Account Classification Total: 8000 - Capital outlay		67,060	33,195	-	-	15,280
Division Total: 20 - Prevention		\$ 2,550,676	\$ 2,674,003	\$ 2,501,593	\$ 2,873,496	\$ 2,964,868
Division: 60 - Operations						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 13,596,799	\$ 14,905,333	\$ 15,978,635	\$ 17,863,918	\$ 18,221,697
6010.01	Salaries regular Vacancy factor	-	-	-	(405,169)	\$ (675,274)
6015	Salaries - part time	40,980	32,646	-	-	-
6030	Uniform allowance	38,171	37,675	41,350	40,650	41,000
6035	Coverage - training and support	841,765	2,814,062	1,414,901	1,067,992	890,335
6036	Coverage - emergency response and	6,331,289	5,308,946	5,193,479	6,183,186	4,246,988
6037	Coverage - worker's compensation	944,040	1,170,352	945,946	1,094,691	1,055,000
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	215,698	5,248	127,286	278,000	434,000
6050	Special compensation	629,692	649,823	735,111	836,441	861,000
6090	Annual leave buyback	349,618	350,589	502,439	709,770	551,040
6125	PERS retirement	6,242,578	7,342,890	7,194,100	7,774,268	8,728,199
6130	Survivor's benefits	2,496	2,542	2,721	2,831	2,824
6210	Long term disability	-	-	-	3,992	4,055
6215	Unemployment insurance	12,371	12,152	13,328	13,104	13,216
6220	Health and dental insurance	2,370,023	2,415,012	2,631,108	2,462,227	2,779,186
6225	Social security medicare	322,785	359,488	351,468	282,745	289,620
6230	State disability insurance	2,237	2,114	3,867	3,802	5,041
6235	Worker's compensation expense	1,283,294	1,301,214	1,565,884	1,897,052	1,800,000
6240	Life insurance	56,400	61,849	60,956	64,979	67,368
6318	Deferred comp benefit	527,932	612,145	726,522	821,751	825,600
6340	Technology allowance	-	20,708	24,780	23,176	24,720
6350	Tuition reimbursement	25,935	30,815	25,404	50,000	50,000
Account Classification Total: 6000 - Salaries and benefits		\$ 33,834,103	\$ 37,435,603	\$ 37,539,285	\$ 41,069,406	\$ 40,215,615
7000 - Services and supplies						
7025	Clothing	\$ 169,427	\$ 359,069	\$ 150,159	\$ 502,850	\$ 433,875
7035	Telephone	226,236	232,479	234,680	226,860	224,220
7042	Cellular phones	68,986	63,348	67,820	71,100	71,100
7043	Electronic equipment maintenance	164,626	114,156	151,186	173,713	187,203
7070	Food	377	111	-	2,250	2,250
7075	Memberships	1,075	1,204	2,883	5,990	6,120
7080	Publications	2,589	4,759	2,525	7,330	7,480
7085	Legal postings	-	-	-	-	-
7120	Small tools and equipment	173,128	163,079	215,823	305,952	250,240
7125	Inventory equipment	91,905	38,407	146,874	44,000	50,000
7130	Non-inventory equipment	319,403	114,522	144,208	406,499	418,830
7135	Special department expenses	3,121	13,432	9,898	29,755	31,975
7140	Training	49,330	88,231	169,012	230,724	307,505
7180	Utilities	196,989	216,095	237,797	282,765	280,200
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	6,082	6,540	6,635	10,500	10,800
7310	Postage	-	-	-	-	-
7323	Printing	4,666	3,457	-	3,200	2,700
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	-	-	-	-
7445	Services - dispatch	572,740	632,827	710,660	823,796	947,360
7450	Services - other	430,543	554,005	546,609	835,266	938,479
7535	General household expense	24,422	28,378	35,232	34,200	42,000

CHINO VALLEY FIRE DISTRICT
Divisional Expenditure History

		2021 Actual	2022 Actual	2023 Actual	2024	
		Amount	Amount	Amount	Amended Budget	2025 Original Budget
7540	Medical supplies	152,514	187,998	186,627	195,035	187,571
7550	Vehicle maintenance	505,738	549,714	345,427	300,447	293,200
7555	Equipment maintenance	46,012	53,103	46,989	127,203	112,503
7560	Fuel	166,760	254,012	245,771	250,000	250,000
7570	Structure maintenance	261,304	367,096	236,080	289,745	254,845
7597	Structure rent/lease	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 3,637,973	\$ 4,046,022	\$ 3,893,945	\$ 5,159,180	\$ 5,310,456
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	620,342	104,217	848,508	429,000	400,000
8840	Capital - equipment	88,175	79,760	263,633	48,000	288,000
8850	Capital - vehicles	3,043,400	687,779	243,171	200,000	4,189,812
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 3,751,917	\$ 871,756	\$ 1,355,312	\$ 677,000	\$ 4,877,812
Division Total: 60 - Operations		\$ 41,223,993	\$ 42,353,381	\$ 42,788,542	\$ 46,905,586	\$ 50,403,883
Expenditures Total		\$ 49,398,847	\$ 51,900,925	\$ 51,189,012	\$ 57,359,365	\$ 60,838,111

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Year-over-Year Budget Comparisons

	2024 Amended Budget		2025 Original Budget	Variance	Change
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 40,471,516	\$	43,352,458	\$ 2,880,942	7.1%
4100 - Contract revenue	12,809,676		13,351,656	541,980	4.2%
4200 - Other revenue	4,928,185		3,278,913	(1,649,272)	-33.5%
Revenue Totals	\$ 58,209,377	\$	59,983,027	\$ 1,773,650	3.0%
Expenditures					
6000 - Salaries and benefits	\$ 48,350,839	\$	47,233,810	\$ (1,117,029)	-2.3%
7000 - Services and supplies	8,256,979		8,605,709	348,730	4.2%
8000 - Capital outlay	751,547		4,998,592	4,247,045	565.1%
Operating & Capital Expenditures	\$ 57,359,365	\$	60,838,111	\$ 3,478,746	6.1%
Net Change in Fund Balance	\$ 850,012	\$	(855,084)	\$ (1,705,096)	
Transfers In - Capital Replacement	\$ -	\$	2,124,985	\$ 2,124,985	
Net Operating Revenue	\$ 850,012	\$	1,269,901	\$ 419,889	

Note: Excludes restricted 115 Trust activities

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CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2024 Amended Budget	2025 Original Budget
Fund: 100 / 500 - General Fund			
<u>Expenditures</u>			
6000 - Salaries and benefits			
6010	Salaries regular	\$ 21,547,244	\$ 21,401,890
6035	Coverage - training and support	1,247,736	1,076,175
6036	Coverage - emergency response and leave	6,183,186	4,246,988
6037	Coverage - worker's compensation	1,094,691	1,055,000
6045	Separation payments	278,000	434,000
6220	Health and dental insurance	3,339,966	3,610,782
6225	Social security medicare	355,398	360,208
6235	Worker's compensation expense	1,897,052	1,800,000

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	\$ (145,354)	-0.7%	Increased projected vacancy factor
6035	Coverage - training and support	(171,561)	-13.7%	Non-recurring overtime expenditures in FY24 associated with ambulance transport.
6036	Coverage - emergency response and leave	(1,936,198)	-31.3%	Overtime expenditures in FY24 associated with mutual aid incidents, not anticipated to recur in FY25.
6037	Coverage - worker's compensation	(39,691)	-3.6%	Based on current trend in worker's compensation activity.
6045	Separation payments	156,000	56.1%	Based on projected retirements in FY25.
6220	Health and dental insurance	270,816	8.1%	Fewer projected vacant positions in FY25.
6225	Social security medicare	4,810	1.4%	Position based
6235	Worker's compensation expense	(97,052)	-5.1%	Based on favorable trend in reduced level of worker's compensation activity.

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CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2024 Amended Budget	2025 Original Budget
6318	Deferred comp benefit	1,102,283	1,082,400
6350	Tuition reimbursement	152,500	152,500
Total: 6000 - Salaries and benefits		\$ 48,350,839	\$ 47,233,810
7000 - Services and supplies			
7025	Clothing	\$ 515,900	\$ 446,125
7043	Electronic equipment maintenance	\$ 595,373	\$ 611,276
7120	Small tools and equipment	329,952	283,240
7125	Inventory equipment	89,000	52,500
7130	Non-inventory equipment	427,958	439,680
7140	Training	423,924	512,925

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
6318	Deferred comp benefit	(19,883)	-1.8%	Position based
6350	Tuition reimbursement	-	0.0%	
Total: 6000 - Salaries and benefits		\$ (1,117,029)	-2.3%	
7000 - Services and supplies				
7025	Clothing	\$ (69,775)	-13.5%	Turnout replacements in FY24.
7043	Electronic equipment maintenance	15,903	2.7%	General increase in information technology and increased Cybersecurity projects.
7120	Small tools and equipment	(46,712)	-14.2%	Slight decreases in material costs needed for emergency response.
7125	Inventory equipment	(36,500)	-41.0%	Budget for FY25 includes Apparatus equipment and appliance/furniture replacements
7130	Non-inventory equipment	11,722	2.7%	Apparatus & EPCR cyclical replacement (all apparatus) and 5G enhancement project
7140	Training	89,001	21.0%	Increased training activity. General cost of conferences increasing

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CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2024 Amended Budget	2025 Original Budget
7250	General liability insurance	604,101	667,667
7415	County services	230,000	255,000
7445	Services - dispatch	823,796	947,360
7450	Services - other	1,647,365	1,850,867
7540	Medical supplies	195,035	187,571
7550	Vehicle maintenance	300,447	293,200
7560	Fuel	250,000	250,000
7570	Structure maintenance	368,275	337,375

Total: 7000 - Services and supplies	\$	8,256,979	\$	8,605,709
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Note: Account classification totals are presented for comparative illustration purposes only.

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CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
7250	General liability insurance	63,566	10.5%	Industry-wide increases due to reinsurance reforms and large catastrophic losses suffered by insurers in recent years.
7415	County services	25,000	10.9%	Bi-annual election costs in FY25.
7445	Services - dispatch	123,564	15.0%	General cost increases plus fiscal impact of continuing service enhancement.
7450	Services - other	203,502	12.4%	New hire background costs. General increases in contract services costs due to inflation. 83k increase to wildland contract
7540	Medical supplies	(7,464)	-3.8%	Medical supplies necessary to stock ambulances.
7550	Vehicle maintenance	(7,247)	-2.4%	Anticipated reduction in outside costs and utilizing in house mechanics.
7560	Fuel	-	0.0%	Estimated fuel costs for FY25 based on trend.
7570	Structure maintenance	(30,900)	-8.4%	General repairs remain relatively consistent.

Total: 7000 - Services and supplies	\$ 348,730	4.2%
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Note: Account classification totals are presented for comparative illustration purposes only.

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CHINO VALLEY FIRE DISTRICT
General Fund Expenditure Transactions over \$5,000
2025 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Fund 100 - General Fund				
Division 10 - Administration				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-10-01-000-6035	Project overtime	1	8,000.00	8,000.00
				\$8,000.00
Account 6035 - Coverage - training and support Totals				
Account 7035 - Telephone				
100-10-01-000-7035	District Charter internet service	12	1,100.00	13,200.00
100-10-01-000-7035	District Charter phone service	12	500.00	6,000.00
				\$19,200.00
Account 7035 - Telephone Totals				
Account 7043 - Electronic equipment maintenance				
100-10-01-000-7043	Agenda management software maintenance	1	24,500.00	24,500.00
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	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	8,500.00	8,500.00
100-10-01-000-7043	Laserfiche software maintenance	1	28,000.00	28,000.00
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	26.25	6,562.50
100-10-01-000-7043	NextRequest - records management system	1	8,800.00	8,800.00
100-10-01-000-7043	Storage annual support & warranty	1	17,500.00	17,500.00
100-10-01-000-7043	Tyler ERP - annual maintenance	1	64,000.00	64,000.00
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	9,000.00	9,000.00
100-10-01-000-7043	VoIP Smartnet - annual maintenance	1	30,000.00	30,000.00
				\$368,862.50
Account 7043 - Electronic equipment maintenance				
Account 7075 - Memberships				
100-10-01-000-7075	CSDA membership	1	10,000.00	10,000.00
				\$10,000.00
Account 7075 - Memberships Totals				
Account 7085 - Legal postings				
100-10-01-000-7085	Legal notices - agenda postings	1	5,000.00	5,000.00
				\$5,000.00
Account 7085 - Legal postings Totals				
Account 7120 - Small tools and equipment				
100-10-01-000-7120	Facility supplies	1	5,000.00	5,000.00
				\$5,000.00
Account 7120 - Small tools and equipment Totals				
Account 7130 - Non-inventory equipment				
100-10-01-000-7130	Tyler mobile app - My Approvals	1	8,600.00	8,600.00
				\$8,600.00
Account 7130 - Non-inventory equipment Totals				
Account 7135 - Special department expenses				
100-10-01-000-7135	Community support/sponsorships/Salute to Public	1	5,000.00	5,000.00
100-10-01-000-7135	District promotional items	1	5,000.00	5,000.00
				\$10,000.00
Account 7135 - Special department expenses Totals				
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
				\$45,500.00
Account 7140 - Training Totals				
Account 7180 - Utilities				

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CHINO VALLEY FIRE DISTRICT
General Fund Expenditure Transactions over \$5,000
2025 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-10-01-000-7180	Utilities - Admin	12	7,590.00	<u>91,080.00</u>
	Account 7180 - Utilities Totals			\$91,080.00
	Account 7250 - General liability insurance			
100-10-01-000-7250	District-wide liability insurance	1	667,667.00	<u>667,667.00</u>
	Account 7250 - General liability insurance Totals			\$667,667.00
	Account 7305 - Office supplies			
100-10-01-000-7305	Office supplies	1	10,000.00	<u>10,000.00</u>
	Account 7305 - Office supplies Totals			\$10,000.00
	Account 7310 - Postage			
100-10-01-000-7310	Postage - District wide	1	10,000.00	<u>10,000.00</u>
	Account 7310 - Postage Totals			\$10,000.00
	Account 7415 - County services			
100-10-01-000-7415	County property tax admin fees	1	235,000.00	235,000.00
100-10-01-000-7415	Election costs	1	20,000.00	<u>20,000.00</u>
	Account 7415 - County services Totals			\$255,000.00
	Account 7440 - Services - legal			
100-10-01-000-7440	District-wide legal services	1	300,000.00	<u>300,000.00</u>
	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 fees	12	2,100.00	25,200.00
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	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	Standard of Cover update	1	60,000.00	60,000.00
100-10-01-000-7450	State of the District - event & video	1	55,000.00	55,000.00
100-10-01-000-7450	West End FERC	1	25,000.00	<u>25,000.00</u>
	Account 7450 - Services - other Totals			\$328,400.00
	Account 7555 - Equipment maintenance			
100-10-01-000-7555	Copiers - monthly lease & usage	4	2,400.00	<u>9,600.00</u>
	Account 7555 - Equipment maintenance Totals			\$9,600.00
	Account 7570 - Structure maintenance			
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	<u>30,000.00</u>
	Account 7570 - Structure maintenance Totals			\$36,500.00
	Account 8840 - Capital - equipment			
100-10-01-000-8840	Network infrastructure replacement - Admin	1	100,000.00	<u>100,000.00</u>
	Account 8840 - Capital - equipment Totals			\$100,000.00
	Department 11 - Finance			
	Account 6035 - Coverage - training and support			
100-10-11-000-6035	Project overtime	1	20,000.00	<u>20,000.00</u>
	Account 6035 - Coverage - training and support Totals			\$20,000.00
	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

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CHINO VALLEY FIRE DISTRICT
General Fund Expenditure Transactions over \$5,000
2025 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
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			\$20,000.00
	Account 7405 - Services - auditing			
100-10-11-000-7405	Annual financial audit	1	26,000.00	26,000.00
	Account 7405 - Services - auditing Totals			\$26,000.00
	Account 7450 - Services - other			
100-10-11-000-7450	HDL - contingency fees	2	83,139.00	166,278.00
100-10-11-000-7450	OPEB - actuarial valuation	1	15,000.00	15,000.00
100-10-11-000-7450	Other financial consultation & support	1	60,000.00	60,000.00
100-10-11-000-7450	Property tax revenue consultant	1	21,000.00	21,000.00
100-10-11-000-7450	Sec115 trust investment fees (PFM)	12	1,800.00	21,600.00
100-10-11-000-7450	Tyler system support	1	10,000.00	10,000.00
	Account 7450 - Services - other Totals			\$293,878.00
	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			\$10,000.00
	Account 7043 - Electronic equipment maintenance			
100-10-12-000-7043	NEOGOV annual maintenance	1	24,500.00	24,500.00
	Account 7043 - Electronic equipment maintenance Totals			\$24,500.00
	Account 7070 - Food			
100-10-12-000-7070	Oral boards, exams & recognition events	1	5,000.00	5,000.00
	Account 7070 - Food Totals			\$5,000.00
	Account 7140 - Training			
100-10-12-000-7140	CalPELRA conference	1	5,000.00	5,000.00
100-10-12-000-7140	Tyler conference	2	2,500.00	5,000.00
	Account 7140 - Training Totals			\$10,000.00
	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			\$10,000.00
	Account 7450 - Services - other			
100-10-12-000-7450	Employee assistance counseling	1	12,550.00	12,550.00
100-10-12-000-7450	Investigative services	1	15,000.00	15,000.00
100-10-12-000-7450	Professional growth consultant	1	50,000.00	50,000.00
100-10-12-000-7450	SEC125 administrative fees	1	6,000.00	6,000.00
100-10-12-000-7450	Transcription services - investigations	1	6,000.00	6,000.00
	Account 7450 - Services - other Totals			\$89,550.00
	Department 13 - Office of the Clerk			
	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

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CHINO VALLEY FIRE DISTRICT
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G/L Account	Transaction	Units	Unit Cost	Total
Department 15 - Support Services				
Account 6035 - Coverage - training and support				
100-10-15-000-6035	Facilities & Fleet Coordinator	1	10,000.00	10,000.00
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	<u>12,800.00</u>
Account 6035 - Coverage - training and support Totals				\$48,800.00
Account 7120 - Small tools and equipment				
100-10-15-000-7120	Mechanic tools - outfit surplus squad	1	5,000.00	5,000.00
100-10-15-000-7120	Specialty tools & equipment - Mechanics	1	5,000.00	<u>5,000.00</u>
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	4,000.00	8,000.00
100-10-15-000-7140	Senior IT Support Analyst - training & travel	1	7,500.00	<u>7,500.00</u>
Account 7140 - Training Totals				\$23,000.00
Account 7180 - Utilities				
100-10-15-000-7180	Utilities - Carter	12	1,400.00	<u>16,800.00</u>
Account 7180 - Utilities Totals				\$16,800.00
Account 7570 - Structure maintenance				
100-10-15-000-7570	General repairs	1	5,000.00	5,000.00
100-10-15-000-7570	Landscape - miscellaneous projects	1	5,000.00	<u>5,000.00</u>
Account 7570 - Structure maintenance Totals				\$10,000.00
Account 8840 - Capital - equipment				
100-10-15-000-8840	Parts washer	1	5,500.00	<u>5,500.00</u>
Account 8840 - Capital - equipment Totals				\$5,500.00
Division 20 - Community Risk Reduction				
Department 01 - Administration				
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	<u>5,000.00</u>
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	85.00	5,440.00
100-20-21-000-6035	Fire investigations	175	85.00	14,875.00
100-20-21-000-6035	July 4/fireworks enforcement	275	85.00	23,375.00
100-20-21-000-6035	Outreach booth	400	85.00	<u>34,000.00</u>
Account 6035 - Coverage - training and support Totals				\$77,690.00
Account 7085 - Legal postings				
100-20-21-000-7085	CRR legal postings	12	600.00	<u>7,200.00</u>
Account 7085 - Legal postings Totals				\$7,200.00
Account 7140 - Training				
100-20-21-000-7140	Deputy Fire Marshal - training & travel	2	3,500.00	7,000.00
100-20-21-000-7140	Fire Inspector - training & travel	5	3,500.00	<u>17,500.00</u>
Account 7140 - Training Totals				\$24,500.00

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Account 7305 - Office supplies				
100-20-21-000-7305	Office supplies	1	5,000.00	<u>5,000.00</u>
Account 7305 - Office supplies Totals				\$5,000.00
Account 7450 - Services - other				
100-20-21-000-7450	Data Ticket - citation program	12	500.00	6,000.00
100-20-21-000-7450	Laserfiche - scanning	1	5,000.00	5,000.00
100-20-21-000-7450	Tyler - efficient work flow consultation	1	7,800.00	7,800.00
100-20-21-000-7450	Weed abatement - contract services	1	90,000.00	90,000.00
100-20-21-000-7450	Weed abatement - DW Consulting	1	5,000.00	5,000.00
100-20-21-000-7450	Weed abatement - mail services	1	31,500.00	<u>31,500.00</u>
Account 7450 - Services - other Totals				\$145,300.00
Account 8840 - Capital - equipment				
100-20-21-000-8840	Oscr 360 camera	1	15,280.00	<u>15,280.00</u>
Account 8840 - Capital - equipment Totals				\$15,280.00
Department 22 - Preparedness				
Account 7043 - Electronic equipment maintenance				
100-20-22-000-7043	Craig1300 subs - Mysidewalk	1	7,000.00	<u>7,000.00</u>
Account 7043 - Electronic equipment maintenance				\$7,000.00
Account 7135 - Special department expenses				
100-20-22-000-7135	Annual open house - fire prevention week	1	7,500.00	7,500.00
100-20-22-000-7135	Community preparedness outreach programs	1	15,000.00	15,000.00
100-20-22-000-7135	Public education - community distribution items	1	25,000.00	<u>25,000.00</u>
Account 7135 - Special department expenses Totals				\$47,500.00
Division 60 - Emergency Services				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-60-01-000-6035	Overtime - PIO coverage callback	1	5,000.00	<u>5,000.00</u>
Account 6035 - Coverage - training and support Totals				\$5,000.00
Account 7120 - Small tools and equipment				
100-60-01-000-7120	Media equipment	1	10,000.00	<u>10,000.00</u>
Account 7120 - Small tools and equipment Totals				\$10,000.00
Account 7130 - Non-inventory equipment				
100-60-01-000-7130	Equipment	1	5,000.00	<u>5,000.00</u>
Account 7130 - Non-inventory equipment Totals				\$5,000.00
Account 7135 - Special department expenses				
100-60-01-000-7135	Honor Guard - Class A uniforms & accessories	1	5,000.00	<u>5,000.00</u>
Account 7135 - Special department expenses Totals				\$5,000.00
Account 7140 - Training				
100-60-01-000-7140	Deputy Chief - training & travel	1	7,500.00	<u>7,500.00</u>
Account 7140 - Training Totals				\$7,500.00
Account 7450 - Services - other				
100-60-01-000-7450	Media Monitor service	1	7,000.00	<u>7,000.00</u>
Account 7450 - Services - other Totals				\$7,000.00
Department 61 - Training				
Account 6035 - Coverage - training and support				

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100-60-61-000-6035	Night drills	40	146.00	<u>5,840.00</u>
	Account 6035 - Coverage - training and support Totals			\$5,840.00
	Account 7120 - Small tools and equipment			
100-60-61-000-7120	OSB pallet - Class A burn room	1	10,000.00	10,000.00
100-60-61-000-7120	Roof props lumber & supplies	1	6,000.00	<u>6,000.00</u>
	Account 7120 - Small tools and equipment Totals			\$16,000.00
	Account 7140 - Training			
100-60-61-000-7140	Training Captain - training & travel	2	4,000.00	<u>8,000.00</u>
	Account 7140 - Training Totals			\$8,000.00
	Account 7180 - Utilities			
100-60-61-000-7180	Utilities - TC	12	750.00	<u>9,000.00</u>
	Account 7180 - Utilities Totals			\$9,000.00
	Account 7450 - Services - other			
100-60-61-000-7450	Key codes - CPR classes	1	5,500.00	<u>5,500.00</u>
	Account 7450 - Services - other Totals			\$5,500.00
	Account 7570 - Structure maintenance			
100-60-61-000-7570	Janitorial - monthly service	12	1,200.00	14,400.00
100-60-61-000-7570	Landscape - monthly service	12	1,100.00	<u>13,200.00</u>
	Account 7570 - Structure maintenance Totals			\$27,600.00
	Account 8850 - Capital - vehicles			
100-60-61-000-8850	Ford F-150 - Training Captains	2	90,000.00	<u>180,000.00</u>
	Account 8850 - Capital - vehicles Totals			\$180,000.00
 Department 62 - Suppression				
Account 6035 - Coverage - training and support				
100-60-62-000-6035	ACLS/CPR instructor coverage	108	79.00	8,532.00
100-60-62-000-6035	Airport instructor training	120	79.00	9,480.00
100-60-62-000-6035	Apparatus & equipment committee meeting coverage	150	79.00	11,850.00
100-60-62-000-6035	Cardiac care program training	240	79.00	18,960.00
100-60-62-000-6035	CCAI conference coverage	216	79.00	17,064.00
100-60-62-000-6035	CERT partnership training	144	79.00	11,376.00
100-60-62-000-6035	Corona auto extrication training	144	79.00	11,376.00
100-60-62-000-6035	CTECC/ALERRT conference	120	79.00	9,480.00
100-60-62-000-6035	District airport training	100	79.00	7,900.00
100-60-62-000-6035	Driver training	96	79.00	7,584.00
100-60-62-000-6035	Engineer development training coverage	72	79.00	5,688.00
100-60-62-000-6035	ESRI fire summit conference	96	79.00	7,584.00
100-60-62-000-6035	Explorers - supervisor coverage - meetings/events	300	79.00	23,700.00
100-60-62-000-6035	Fresno training symposium	160	79.00	12,640.00
100-60-62-000-6035	Hazmat - Assistant Safety Officer class	80	79.00	6,320.00
100-60-62-000-6035	Hazmat - Continuing Challenge - coverage	198	79.00	15,642.00
100-60-62-000-6035	Hazmat - Coordinator meetings & seminars	72	79.00	5,688.00
100-60-62-000-6035	Hazmat - CSTI 6 week training - 2 (not local)	960	79.00	75,840.00
100-60-62-000-6035	Hazmat - CSTI local tech school coverage	120	79.00	9,480.00
100-60-62-000-6035	Hazmat - Rail class - coverage	120	79.00	9,480.00
100-60-62-000-6035	Hazmat - Team training - WEHAT, SBCHMRA, CVFD	720	79.00	56,880.00
100-60-62-000-6035	Honor Guard - annual memorial event - coverage	89	79.00	7,031.00
100-60-62-000-6035	Honor Guard - event participation coverage	130	79.00	10,270.00

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100-60-62-000-6035	Honor Guard - training coverage	64	79.00	5,056.00
100-60-62-000-6035	IAFC Tech conference coverage	96	79.00	7,584.00
100-60-62-000-6035	Inside instructors	180	79.00	14,220.00
100-60-62-000-6035	Instructors & burn cadre	300	79.00	23,700.00
100-60-62-000-6035	Kronos/Telestaff administrative duties	100	79.00	7,900.00
100-60-62-000-6035	Kronos/Telestaff conference coverage	200	79.00	15,800.00
100-60-62-000-6035	New hire academy	400	79.00	31,600.00
100-60-62-000-6035	New hire skills day - instructor coverage	120	79.00	9,480.00
100-60-62-000-6035	New hire skills day probationary coverage	72	79.00	5,688.00
100-60-62-000-6035	New hire testing	300	79.00	23,700.00
100-60-62-000-6035	Off-road EVOC Type 3 coverage	144	79.00	11,376.00
100-60-62-000-6035	Peer support group class	120	79.00	9,480.00
100-60-62-000-6035	Peer support therapy dog program coverage	100	79.00	7,900.00
100-60-62-000-6035	Promotional exams	120	79.00	9,480.00
100-60-62-000-6035	Response Technology Integration team	96	79.00	7,584.00
100-60-62-000-6035	RIO Hondo truck academy coverage	348	79.00	27,492.00
100-60-62-000-6035	Shift investigator training coverage - continuing educati	144	79.00	11,376.00
100-60-62-000-6035	Shift investigator training coverage - new investigators	108	79.00	8,532.00
100-60-62-000-6035	Solar meetings - BC coverage	96	116.00	11,136.00
100-60-62-000-6035	Succession & professional development training	240	79.00	18,960.00
100-60-62-000-6035	Training task force coverage	96	79.00	7,584.00
100-60-62-000-6035	USAR training	170	79.00	13,430.00
100-60-62-000-6035	USAR - core classes coverage	600	79.00	47,400.00
100-60-62-000-6035	USAR - regional task force quarterly training coverage	200	79.00	15,800.00
100-60-62-000-6035	USAR - river & flood rescue boat tech coverage	360	79.00	28,440.00
100-60-62-000-6035	USAR team training	360	79.00	28,440.00
100-60-62-000-6035	Wellness committee meetings	120	79.00	9,480.00
Account 6035 - Coverage - training and support Totals				\$778,463.00
Account 7025 - Clothing				
100-60-62-000-7025	Boots	50	650.00	32,500.00
100-60-62-000-7025	Flash hoods	50	100.00	5,000.00
100-60-62-000-7025	Gloves	60	110.00	6,600.00
100-60-62-000-7025	Goggles	50	110.00	5,500.00
100-60-62-000-7025	Helmets	50	450.00	22,500.00
100-60-62-000-7025	Hot shields - wildland	30	200.00	6,000.00
100-60-62-000-7025	Triennial Class B uniform replacement - District wide	1	205,000.00	205,000.00
100-60-62-000-7025	Tshirt - annual	1	8,500.00	8,500.00
100-60-62-000-7025	Turnouts - new hire	12	5,000.00	60,000.00
100-60-62-000-7025	Uniform - class A - new hire	12	1,400.00	16,800.00
100-60-62-000-7025	Uniform - class B - new hire	20	500.00	10,000.00
100-60-62-000-7025	USAR uniform - new members	8	700.00	5,600.00
100-60-62-000-7025	Web gear & fire shelter - wildland	15	1,430.00	21,450.00
100-60-62-000-7025	Wildland PPE - replacements	60	260.00	15,600.00
Account 7025 - Clothing Totals				\$421,050.00
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

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G/L Account	Transaction	Units	Unit Cost	Total
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	ARC/GIS online	1	5,000.00	5,000.00
100-60-62-000-7043	Fire apparatus mechanic software - various	1	7,000.00	7,000.00
100-60-62-000-7043	First Watch - data analytics	1	5,000.00	5,000.00
100-60-62-000-7043	Kronos/Telestaff annual maintenance contract	1	16,800.00	16,800.00
100-60-62-000-7043	PS Trax license fee	1	25,000.00	25,000.00
100-60-62-000-7043	Starlink data package	2	3,000.00	6,000.00
100-60-62-000-7043	Station first arriving signage software	1	9,500.00	9,500.00
100-60-62-000-7043	Zoll autopulse - one year extended 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				\$165,400.00
Account 7120 - Small tools and equipment				
100-60-62-000-7120	Ballistic protective equipment (BPE)	17	2,348.00	39,916.00
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 & California	50	100.00	5,000.00
100-60-62-000-7120	Foam - Class A&B	1	15,000.00	15,000.00
100-60-62-000-7120	Hazmat - equipment replacement	1	10,000.00	10,000.00
100-60-62-000-7120	Helmet ID magnets	1	5,000.00	5,000.00
100-60-62-000-7120	Major incidents - supply cache	1	10,000.00	10,000.00
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	25,000.00	25,000.00
100-60-62-000-7120	USAR - lumber - trench rescue & shoring	1	5,000.00	5,000.00
100-60-62-000-7120	USAR - miscellaneous equipment	1	10,000.00	10,000.00
100-60-62-000-7120	USAR - SWR dry suits	6	850.00	5,100.00
100-60-62-000-7120	USAR - SWR equipment	1	6,800.00	6,800.00
100-60-62-000-7120	USAR - SWR personal dry suits	14	846.00	11,844.00
Account 7120 - Small tools and equipment Totals				\$172,560.00
Account 7125 - Inventory equipment				
100-60-62-000-7125	Apparatus equipment - replacement	1	10,000.00	10,000.00
100-60-62-000-7125	Appliance replacement - stations	1	20,000.00	20,000.00
100-60-62-000-7125	Furniture replacement - stations	1	20,000.00	20,000.00
Account 7125 - Inventory equipment Totals				\$50,000.00
Account 7130 - Non-inventory equipment				
100-60-62-000-7130	Apparatus 5G dual carrier modem replacement	25	3,300.00	82,500.00
100-60-62-000-7130	Apparatus 5G modem replacement	15	1,500.00	22,500.00
100-60-62-000-7130	Hose - general replacement	1	10,000.00	10,000.00
100-60-62-000-7130	Peer support - therapy dog program	1	10,000.00	10,000.00
100-60-62-000-7130	Pierce TDA - loose equipment	1	200,000.00	200,000.00
100-60-62-000-7130	Radio - AV communication repair & parts	1	5,000.00	5,000.00

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100-60-62-000-7130	Radio - batteries - VHF & 800 Mhz	1	5,000.00	5,000.00
100-60-62-000-7130	SCBA - 45 minute cylinders	10	2,000.00	20,000.00
100-60-62-000-7130	SCBA - replace BA masks & voice amps	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	15,000.00	15,000.00
	Account 7130 - Non-inventory equipment Totals			\$402,500.00
	Account 7140 - Training			
100-60-62-000-7140	Airport cadre - SBRETC instruction	3	2,000.00	6,000.00
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	6	5,000.00	30,000.00
100-60-62-000-7140	Bi-annual paramedic/EMT recertification	1	18,000.00	18,000.00
100-60-62-000-7140	C-TECC/ALEERT conference	3	2,500.00	7,500.00
100-60-62-000-7140	Cardiac care symposium	2	3,000.00	6,000.00
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 continuing challenge training/travel	3	1,840.00	5,520.00
100-60-62-000-7140	Hazmat outside instructors	1	5,000.00	5,000.00
100-60-62-000-7140	Hazmat tech/spec tuition	4	10,800.00	43,200.00
100-60-62-000-7140	Kronos/Telestaff conference	3	3,200.00	9,600.00
100-60-62-000-7140	Outside instructors	2	5,000.00	10,000.00
100-60-62-000-7140	Peer support group classes	1	7,000.00	7,000.00
100-60-62-000-7140	Rio Hondo truck academy	6	1,000.00	6,000.00
100-60-62-000-7140	Staff ride leadership training	10	2,000.00	20,000.00
100-60-62-000-7140	USAR - core classes	1	14,000.00	14,000.00
100-60-62-000-7140	USAR - river & flood rescue boat technician	4	1,500.00	6,000.00
100-60-62-000-7140	Wildland firefighting classes	1	5,000.00	5,000.00
	Account 7140 - Training Totals			\$229,820.00
	Account 7180 - Utilities			
100-60-62-000-7180	Utilities - all stations	12	22,600.00	271,200.00
	Account 7180 - Utilities Totals			\$271,200.00
	Account 7445 - Services - dispatch			
100-60-62-000-7445	Dispatch - quarterly	4	236,840.00	947,360.00
	Account 7445 - Services - dispatch Totals			\$947,360.00
	Account 7450 - Services - other			
100-60-62-000-7450	Background investigations - District wide new hire	1	50,000.00	50,000.00
100-60-62-000-7450	DI systems - monthly service	1	5,000.00	5,000.00
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	Grant writing services	2	2,500.00	5,000.00
100-60-62-000-7450	ICEMA/medical control/compliance fees	1	8,000.00	8,000.00
100-60-62-000-7450	Lexipol - annual SOP contract	1	10,140.00	10,140.00
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	Psychological exams	25	325.00	8,125.00
100-60-62-000-7450	Repairs - furniture/carpet/blinds - all stations	1	8,600.00	8,600.00
100-60-62-000-7450	Respiratory medical review	114	63.00	7,182.00

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CHINO VALLEY FIRE DISTRICT
General Fund Expenditure Transactions over \$5,000
2025 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-7450	SCAQMD/Cal OSHA permits	1	7,000.00	7,000.00
100-60-62-000-7450	Turnouts - advanced cleaning	226	275.00	62,150.00
100-60-62-000-7450	Turnouts - new hire rental	1	20,000.00	20,000.00
100-60-62-000-7450	Turnouts - repair & cleaning	65	275.00	17,875.00
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 - CalFire	1	572,903.00	572,903.00
	Account 7450 - Services - other Totals			\$907,490.00
	Account 7535 - General household expense			
100-60-62-000-7535	General household supplies	12	3,500.00	42,000.00
	Account 7535 - General household expense Totals			\$42,000.00
	Account 7540 - Medical supplies			
100-60-62-000-7540	EMS supplies - restock	1	140,000.00	140,000.00
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			\$180,963.00
	Account 7550 - Vehicle maintenance			
100-60-62-000-7550	Detail & wax vehicles	90	120.00	10,800.00
100-60-62-000-7550	General vehicle maintenance	1	230,000.00	230,000.00
100-60-62-000-7550	Tire/wheel replacement	1	50,000.00	50,000.00
	Account 7550 - Vehicle maintenance Totals			\$290,800.00
	Account 7555 - Equipment maintenance			
100-60-62-000-7555	Appliance repair - stations	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 - Gemini monitor maintenance	1	11,700.00	11,700.00
100-60-62-000-7555	Hazmat air monitor - maintenance	1	12,000.00	12,000.00
100-60-62-000-7555	Hurst equipment - repair & maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Ladders - aerial - annual testing	1	6,500.00	6,500.00
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	5,000.00	5,000.00
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	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			\$91,703.00
	Account 7560 - Fuel			
100-60-62-000-7560	Automotive 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 systems - annual testing & maintenance	1	7,500.00	7,500.00
100-60-62-000-7570	Fuel systems - vapor recovery testing - unleaded tanks	2	2,500.00	5,000.00
100-60-62-000-7570	General repairs	1	15,000.00	15,000.00
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

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CHINO VALLEY FIRE DISTRICT
General Fund Expenditure Transactions over \$5,000
2025 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-7570	Landscape - miscellaneous projects	1	10,000.00	10,000.00
100-60-62-000-7570	Landscape - monthly maintenance	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	30,000.00	30,000.00
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 - maintenance	1	5,000.00	5,000.00
Account 7570 - Structure maintenance Totals				\$173,310.00
Account 8830 - Capital - structure improvements				
100-60-62-000-8830	Air conditioner replacement - general	1	25,000.00	25,000.00
100-60-62-000-	Architectural & survey fees - #68	1	300,000.00	300,000.00
100-60-62-000-8830	Station 65 - layout reorganization	1	60,000.00	60,000.00
100-60-62-000-8830	Water heater - replacement - general	1	15,000.00	15,000.00
Account 8830 - Capital - structure improvements Totals				\$400,000.00
Account 8840 - Capital - equipment				
100-60-62-000-8840	ARFF unit - portable 800MHZ radios	4	8,000.00	32,000.00
100-60-62-000-8840	Hazmat - AreaRAE Pro monitor	1	22,000.00	22,000.00
100-60-62-000-8840	Hazmat - SCBA & 2 bottles	1	12,000.00	12,000.00
100-60-62-000-8840	Network infrastructure replacement - stations	1	100,000.00	100,000.00
100-60-62-000-8840	Pierce TDA - SCBA	4	9,000.00	36,000.00
100-60-62-000-8840	Radios - portable 800MHZ	7	8,000.00	56,000.00
100-60-62-000-8840	Turnout extractor/dryer - #62, #64, #65	3	10,000.00	30,000.00
Account 8840 - Capital - equipment Totals				\$288,000.00
Account 8850 - Capital - vehicles				
100-60-62-000-8850	Ford F-150 - Deputy Chief	1	90,000.00	90,000.00
100-60-62-000-8850	Pierce Arrow XT tda - radios/intercom system	1	66,000.00	66,000.00
100-60-62-000-8850	Pierce Arrow XT tractor drawn aerial	1	2,124,985.46	2,124,985.46
100-60-62-000-8850	Polaris - side by side	1	30,000.00	30,000.00
100-60-62-000-8850	Rosenbauer class 3 unit	1	532,991.00	532,991.00
100-60-62-000-8850	Spartan WUI type 1 engine	1	1,135,000.00	1,135,000.00
100-60-62-000-8850	USAR - SWR boat trailer	1	30,835.00	30,835.00
Account 8850 - Capital - vehicles Totals				\$4,009,811.46

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



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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	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
	2	3	4	5	6	7	8	9
Revenues								
Property tax share/Current services	4.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other revenue	4.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Expenses								
Salaries and benefits	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Services and supplies	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

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	2031
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2032
YEAR	0	1	2	3	4	5	6	7	8	9	9
Revenues											
Property Tax Share (3% Yr 2, 3% after)	\$ 39,738,876	\$ 40,471,516	\$ 43,352,458	\$ 44,653,032	\$ 45,992,623	\$ 47,372,401	\$ 48,793,573	\$ 50,257,381	\$ 51,765,102	\$ 53,318,055	
Current Services (3% Yr 2, 3% after)	12,021,811	12,809,676	13,351,656	13,752,206	14,164,772	14,589,715	15,027,406	15,478,229	15,942,576	16,420,853	
Other Revenue (3% annual increase)	4,239,644	4,928,185	3,278,913	3,377,280	3,478,599	3,582,957	3,690,445	3,801,159	3,915,194	4,032,649	
Total Revenue	\$ 56,000,331	\$ 58,209,377	\$ 59,983,027	\$ 61,782,518	\$ 63,635,993	\$ 65,545,073	\$ 67,511,425	\$ 69,536,768	\$ 71,622,871	\$ 73,771,557	
Expenditures											
Salaries and benefits (3% annual increase)	\$ 43,944,528	\$ 48,350,839	\$ 47,233,810	\$ 48,650,824	\$ 50,110,349	\$ 51,613,659	\$ 53,162,069	\$ 54,756,931	\$ 56,399,639	\$ 58,091,628	
Services and supplies (3% annual increase)	5,759,691	8,256,979	8,605,709	8,863,880	9,129,797	9,403,691	9,685,801	9,976,375	10,275,667	10,583,937	
Capital Outlay	1,484,793	751,547	4,998,592	1,229,619	866,006	2,857,878	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	
Station No. 8 Add'l Staffing - Opening in mid-FY26				1,128,528	2,324,767	2,394,510	2,466,346	2,540,336	2,616,546	2,695,043	
Third BC for Second Battalion in mid-FY26				149,584	305,151	314,305	320,591	327,003	333,543	340,214	
Station No. 9 - Opening in FY32										3,047,236	
Accelerated Pension Funding (1/3 Prior Yr Surplus)	1,037,150	1,399,474		-	454,684	-	-	7,879	-	-	
Total Expenditures	\$ 52,226,162	\$ 58,758,839	\$ 60,838,111	\$ 60,404,689	\$ 63,959,443	\$ 67,598,642	\$ 67,487,548	\$ 70,902,656	\$ 75,165,854	\$ 78,789,295	
Net Operating Revenues over (under) Expenditures	\$ 6,296,112	\$ 1,601,559	\$ 4,143,508	\$ 2,607,448	\$ 997,240	\$ 804,309	\$ 632,479	\$ 558,158	\$ 482,011	\$ (2,643,256)	
ALL Revenues over (under) Expenditures	\$ 3,774,169	\$ (549,462)	\$ (855,084)	\$ 1,377,829	\$ (323,450)	\$ (2,053,569)	\$ 23,877	\$ (1,365,888)	\$ (3,542,983)	\$ (5,017,737)	
Net Revenues	\$ 3,774,169	\$ (549,462)	\$ (855,084)	\$ 1,377,829	\$ (323,450)	\$ (2,053,569)	\$ 23,877	\$ (1,365,888)	\$ (3,542,983)	\$ (5,017,737)	
Carryover of Available Unassigned Fund Balance	3,297,650	12,962,926	12,960,554	12,068,938	14,784,475	16,734,570	13,677,692	14,876,390	11,915,996	7,686,815	
Other Fund Balance Changes	\$ 7,323,750	\$ (1,168,217)	\$ (310,012)	\$ (1,265,471)	\$ (2,866,005)	\$ 396,777	\$ (1,156,306)	\$ 1,025,322	\$ (24,335)	\$ 775,109	
Cost of New Station(s)											
Base salaries & benefits per station				\$ 1,932,024	\$ 1,989,985	\$ 2,049,684	\$ 2,111,175	\$ 2,174,510	\$ 2,239,745	\$ 2,306,938	
Staffing Coverage				135,066	139,118	143,291	147,590	152,018	156,578	161,276	
Extra employees per admin/safety ratio				189,966	195,665	201,535	207,581	213,808	220,223	226,829	
Total est. cost of staffing new station				\$ 2,257,056	\$ 2,324,767	\$ 2,394,510	\$ 2,466,346	\$ 2,540,336	\$ 2,616,546	\$ 2,695,043	
Third BC for Second Battalion				\$ 299,167	\$ 305,151	\$ 314,305	\$ 320,591	\$ 327,003	\$ 333,543	\$ 340,214	
Fund Balances											
Nonspendable - Deposits	273,755	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Restricted - Section 115 Trust	9,492,407	9,492,407	9,492,407	9,492,407	9,492,407	9,492,407	9,492,407	9,492,407	9,492,407	9,492,407	
Committed - Workers' Comp Reserve	3,547,810	3,547,810	3,547,810	3,547,810	3,547,810	3,547,810	3,547,810	3,547,810	3,547,810	3,547,810	
Committed - Equipment Replacement	2,443,762	2,443,762	1,748,618	1,969,707	2,597,744	1,177,518	1,977,413	1,552,552	(743,817)	(1,541,250)	
Committed - Facility Acquisition & Maintenance	1,168,056	1,168,056	1,168,056	-	-	-	-	-	-	-	
Committed - Compensated Absences	2,573,150	2,650,345	2,729,855	2,811,750	2,896,103	2,982,986	3,072,476	3,164,650	3,259,589	3,357,377	
Committed - Emergency Contingency	9,172,013	9,793,140	10,139,685	10,067,448	10,659,907	11,266,440	11,247,925	11,817,109	12,527,642	13,131,549	
Assigned - Budget Transfers & Pension Funding	4,993,279	3,996,622	4,302,244	3,901,844	323,450	2,053,569	7,879	1,365,888	3,542,983	5,017,737	
Unassigned	12,962,926	12,960,554	12,068,938	14,784,475	16,734,570	13,677,692	14,876,390	11,915,996	7,686,815	1,290,062	
Total Ending Fund Balance	\$ 46,627,158	\$ 46,077,696	\$ 45,222,612	\$ 46,600,441	\$ 46,276,991	\$ 44,223,422	\$ 44,247,299	\$ 42,881,412	\$ 39,338,429	\$ 34,320,692	

STATISTICAL INFORMATION



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

Fiscal Year Ended June 30,	Secured	Unsecured	Nonunitary
2023	31,556,292,762	1,141,947,013	1,113,040
2022	29,625,840,912	1,041,487,811	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

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	0.1086
30,668,441,763	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

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
2023	35,498,199	35,329,563	99.5%
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%

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
	-	1,151,186	36,480,749	102.8%
\$	1,063,017	854,257	34,869,253	105.6%
	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%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²				
School Tax Rate				
Chaffey Community College Bond	0.01370	0.01770	0.01110	0.02410
Chaffey High School Bond	0.02940	0.03710	0.03520	0.03750
Chino Unified School Bond	0.09000	0.08620	0.08970	0.07900
Mt. View Elementary	13.00000	0.06150	0.01830	0.00350
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.01800
Total Direct and Overlapping Tax Rates	<u>14.13660</u>	<u>1.20600</u>	<u>1.15780</u>	<u>1.16210</u>
District's Share of 1% Levy ³		0.06487	0.06487	0.06487
District's Total Direct Rate ⁴		0.10771	0.10698	0.10847

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

⁴ The District's total direct rate is the weighted average of all individual direct rates applied to the

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.01530	0.00880	0.01130	0.01130	0.01090	0.01570
0.04020	0.02790	0.04090	0.04090	0.02940	0.03710
0.08490	0.09340	0.03310	0.03310	0.03310	0.03580
0.02060	0.02630	0.03140	0.03140	0.03360	0.03510
0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
1.16450	1.15990	1.12020	1.12020	1.11050	1.12720
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10682	0.10733	0.10777	0.10791	0.10858	0.10849

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District Basic Rate ²	0.06487	0.06487	0.06487
Overlapping Rates: ³			
School Tax Rate			
Chaffey Community College Bond	0.01370	0.01770	0.01110
Chaffey High School Bond	0.02940	0.03710	0.03520
Chino Unified School Bond	0.09000	0.08620	0.08970
Mt. View Elementary	13.00000	0.06150	0.01830
Metropolitan Water Agency	0.00350	0.00350	0.00350
	<u>0.15000</u>	<u>0.20600</u>	<u>0.15780</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			
Flood Control Zone 1			
Inland Empire Utilities Agency - Original			
County Free Library	0.01435	0.01435	0.01435
Superintendent of Schools - Countywide			
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>0.85804</u>	<u>0.85804</u>
Total Direct and Overlapping Tax Rates	<u>1.15012</u>	<u>1.12891</u>	<u>1.08071</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>0.06487</u>						
0.02410	0.01530	0.00880	0.01130	0.01130	0.01090	0.01570
0.03750	0.04020	0.02790	0.04090	0.04090	0.02940	0.03710
0.07900	0.08490	0.09340	0.03310	0.03310	0.03310	0.03580
0.00350	0.02060	0.02630	0.03140	0.03140	0.03360	0.03510
<u>0.01800</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>0.16210</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>
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
	0.02610	0.02610	0.02610	0.02610	0.02610	0.02610
	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
0.00334	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>0.85804</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>1.08501</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>

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

Taxpayer	2023		2014	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Majestic Realty Company	\$ 394,567,030	1.20%	\$ 320,967,747	1.70%
Walmart/Sams	387,518,016	1.18%	-	0.00%
Watson Land Company	342,206,157	1.04%	138,137,486	0.73%
Homecoming I at the Preserve LLC	317,290,903	0.97%	-	0.00%
Scannel Properties #404 LLC	184,502,138	0.56%	-	0.00%
John Hancock Life Insurance Co.	177,958,509	0.54%	103,746,100	0.55%
Chino Dunhill LLC	164,213,465	0.50%	-	0.00%
MLM Chino Property Inc	143,499,745	0.44%	-	0.00%
Spectrum South LLC	133,822,167	0.41%	115,323,860	0.61%
Chino Kimball Industrial LLC	133,493,366	0.41%	-	0.00%
Chino Hills Mall LLC			99,502,273	0.53%
VESTAR - CHINO LLC				0.61%
PK I Chino Town Square LP				0.43%
BRE Properties INC.				0.47%
CentrepoinTE Distribution Center II			71,127,275	0.38%
SY VENTURES LLC				0.41%
	<u>\$ 2,379,071,496</u>	<u>7.25%</u>	<u>\$ 848,804,741</u>	<u>6.42%</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

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

Calendar Year	Population¹	Per Capita Personal Income²	Personal Income²	Unemployment Rate²
2023	170,195	34,976	2,937,062,551	3.7%
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%

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 2023 is not available.

Source:

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	2023		Rank
	Number of Employees¹	Percent of Total Employment²	
Chino Valley Unified School District	2,736	3.02%	1
Walmart Fulfillment Center (6750 Kimball)	2,347	2.59%	2
FedEx Ground Package Systems Inc. (Flight Avenue)	1,576	1.74%	3
California Institution for Men	1,404	1.55%	4
Amazon.com Services, Inc. (Merrill)	951	1.05%	5
California Institution for Women	761	0.84%	6
Amazon.com Services, Inc. (Euclid)	661	0.73%	7
Chino Valley Medical Center	580	0.64%	8
City of Chino	571	0.63%	9
Hussman Corporation	562	0.62%	10
	<u>12,149</u>	<u>13.41%</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 FY14 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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Administration	24.5	21.5	21.5	21.5
Community Risk Reduction				
Support Personnel	4.6	5.6	5.6	5.6
Inspection Personnel	11.0	11.0	11.0	11.0
Emergency Services				
Support Personnel	3.5	3.5	3.2	3.2
Fire Personnel	111.0	104.0	104.0	104.0
Total	<u>154.6</u>	<u>145.6</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>2019</u>	<u>2018</u> ¹	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
21.5	19.5	14.0	14.0	10.5	9.5
5.6	5.6	4.6	4.6	3.5	3.5
11.0	11.0	11.0	11.0	11.0	11.0
3.2	3.2	3.7	3.7	3.5	3.5
104.0	104.0	107.0	107.0	107.5	104.5
<u>145.3</u>	<u>143.3</u>	<u>140.3</u>	<u>140.3</u>	<u>136.0</u>	<u>132.0</u>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	2	2	3	3
Total Facilities	<u>10</u>	<u>10</u>	<u>11</u>	<u>11</u>
Fire Apparatus				
Engines	13	14	15	15
Trucks	2	2	2	2
Paramedic Squads	6	6	6	6
Other (Ambulances Included)	13	13	12	8
Total Fire Appartus	<u>34</u>	<u>35</u>	<u>35</u>	<u>31</u>
Other Fleet & Support Services	<u>34</u>	<u>34</u>	<u>35</u>	<u>34</u>
Total Vehicles	<u>68</u>	<u>69</u>	<u>70</u>	<u>65</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
7	7	7	7	7	7
1	1	1	1	1	1
3	3	3	3	2	2
<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>
14	13	13	13	13	13
2	3	3	2	2	2
6	6	6	5	5	5
8	8	8	6	6	6
<u>30</u>	<u>30</u>	<u>30</u>	<u>26</u>	<u>26</u>	<u>26</u>
34	36	33	29	29	27
<u>64</u>	<u>66</u>	<u>63</u>	<u>55</u>	<u>55</u>	<u>53</u>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
NUMBER OF TOTAL CALLS				
Incident Type				
Fire	297	323	304	325
Rupture/Explosion	6	6	4	8
Emergency Medical Service/Rescue	9,761	9905	9,435	8,981
Hazardous Condition	150	177	212	263
Service Call	663	679	713	696
Good Intent	1,742	1775	1,840	1,819
False Call	711	744	651	631
Mutual Aid	-	-	-	-
SevereWeather	2	59	10	1
Other	167	143	98	142
	<u>13,499</u>	<u>13,811</u>	<u>13,267</u>	<u>12,866</u>

PERCENTAGE OF TOTAL CALLS

Incident Type				
Fire	2%	2%	2%	3%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	72%	72%	71%	70%
Hazardous Condition	0%	1%	2%	2%
Service Call	5%	5%	5%	5%
Good Intent	13%	13%	14%	14%
False Call	5%	5%	5%	5%
Mutual Aid	*	*	*	*
SevereWeather	*	*	*	-
Other	1%	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>2019</u>	<u>2018</u> ¹	<u>2017</u> ²	<u>2016</u>	<u>2015</u>	<u>2014</u>
308	298	265	310	275	302
2	8	-	8	11	12
9,326	9,002	8,774	8,528	8,022	7,296
203	192	-	171	159	215
752	696	-	699	603	561
1,581	1,354	-	1,232	1,126	1,127
780	617	47	623	615	622
-	-	82	-	-	-
4	1	-	1	3	2
37	99	3,049	2	11	10
<u>12,993</u>	<u>12,267</u>	<u>12,217</u>	<u>11,574</u>	<u>10,825</u>	<u>10,147</u>
2%	2%	2%	3%	3%	3%
*	*	*	*	*	*
72%	73%	72%	74%	74%	72%
2%	2%	*	1%	1%	2%
6%	6%	*	6%	6%	6%
12%	11%	*	11%	10%	11%
6%	5%	*	5%	6%	6%
*	*	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

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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

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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

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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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2024-25 Original Budget
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