



Chino Valley Fire District



Medic Ambulance 66

2022-23 Original Budget Chino Hills, California



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



CHINO VALLEY FIRE DISTRICT

2022-23 Original Budget

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CHINO VALLEY FIRE DISTRICT

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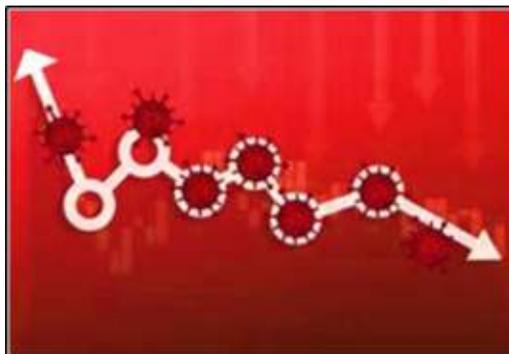
June 8, 2022

As the Fire Chief of the Chino Valley Fire District, I am proud of the outstanding work accomplished over this past year by our personnel and Fire Board. I took on the role of Fire Chief in August 2021 after former Fire Chief Tim Shackelford announced his retirement. It has been a privilege to build upon the many great things established by my predecessor, the Board of Directors' foresight, and our personnel's dedication to the public.



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 2022-23 Original budget, also referred to as the FY23 budget, to our Board of Directors, stakeholders, staff and the public. The FY23 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.



This past year has continued to yield remarkable challenges locally and beyond. We offer our condolences to the loved ones of those in our community who lost their lives amidst the COVID-19 pandemic. We recognize that this public health crisis has yielded significant personal and economic hardship for many of our residents.

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

New construction in the District and a strong local housing market continue to provide for growth in revenue. With this growth, the District will likely continue to experience challenges associated with greater demand for service in FY23, including increasing emergency call volumes and community risk reduction activities. Total calls for emergency service were 13,267 in 2021, an increase of about 3% over the prior year. In the last ten years, call volume has increased nearly 45% in aggregate.

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

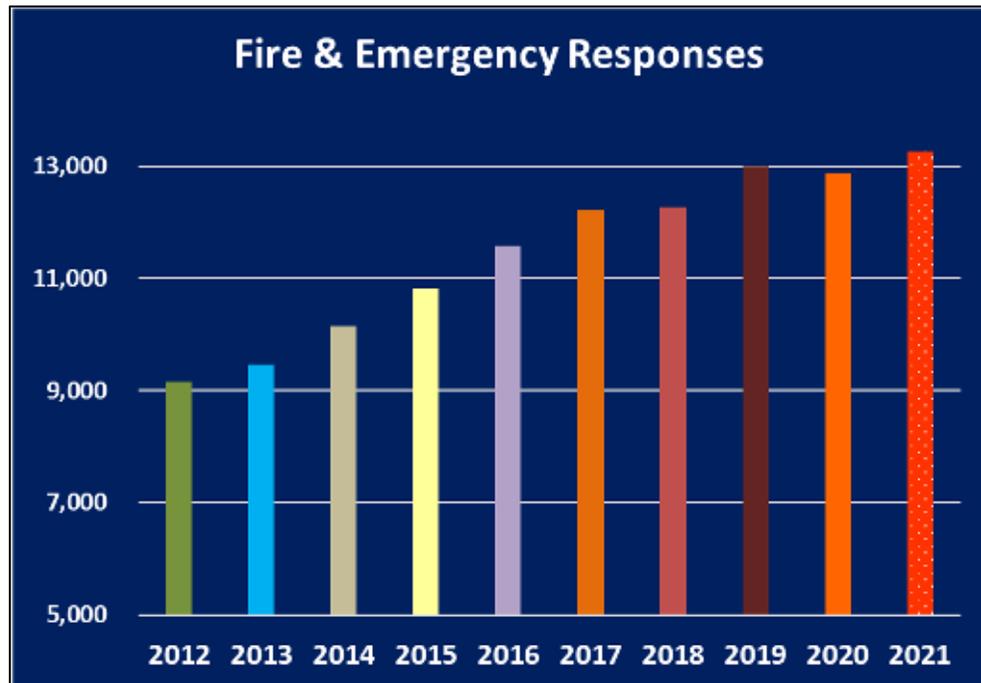


Chart 1

the next several years. That’s why I’m pleased to announced that the District and the City of Chino Hills have entered into an agreement to construct a new fire station in Chino Hills. See additional information below regarding the Fire Station No. 68 construction project and its impact on the FY23 budget.

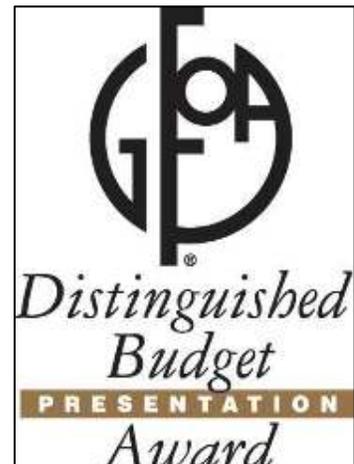


Seeking Excellence, Remaining Transparent & Valuing the Public Trust – The District participates in the Government Finance Officers Association (GFOA) financial reporting and budget presentation award programs. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting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

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

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

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



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

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

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



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

FISCAL UNCERTAINTIES HEADING INTO FY23 BUDGET YEAR

COVID Virus Variants and Continuing Threat of Lockdown – Although COVID-19 vaccination strategies appear to be largely successful domestically, viral variants threaten the prospects for containment. The potential for significant new viral strains offers possible substantial impacts on the District, including but certainly not limited to, demand for emergency services which could overwhelm our service capabilities as well as those of the local and regional



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healthcare systems, direct health impacts to our personnel, and financial concerns associated with the prospects for sudden, prolonged economic shutdown if mandated by public health authorities.



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 FY23 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 projected need for an aerial ladder truck for the opening of Fire Station No. 68, with a forecast build time of approximately 14 months and an estimated \$1.7 million apparatus cost, assuming approval by the Board in FY23, will result in an assignment of fund balance at the time of order next year, earmarking the funds for expenditure as part of the FY24 budget when the new ladder truck is anticipated to be received.



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 will be managed by the District, and any project costs above and beyond \$8 million would be the responsibility of the District.



The District has entered into an agreement with an architect for project design and management services for the Station No. 68 construction project, and \$650,000 has been included in the FY23 budget for architectural and engineering fees, as well as project management.

Additionally, \$140,583 has been included in the FY23 budget for permits, and various feasibility and environment studies related to station construction. The District will recognize offsetting revenue, up to the \$8 million, as project costs are incurred. Accordingly, \$790,583 in revenue is included in the FY23 budget as capital acquisitions revenue associated with this project.

Prior to FY23, approximately \$120,000 in project expenses had been incurred.

While the District generally believes that the initial \$8 million in project funding will cover project costs, the construction portion of the project is anticipated to go to a competitive bid process during the first half of FY23, and the District will be in a better position to fully access the fiscal impacts of the total project upon award of the bid. In FY22, the District's Board earmarked roughly \$1.1 for project contingency costs, above and beyond the \$8 million in contract funding. This is reflected in the Facility Acquisition and Maintenance Fund portion of committed fund balance, and is available should costs exceed \$8 million. See *Changes in Fund Balance* report for committed fund balances.



Once construction is complete and the station is certified for occupancy, the District will own and operate the facility, also assuming ongoing responsibility for staffing, operating and maintaining the new fire station. The new station is projected to be operational around January, 2024. Provision for the ongoing Station No. 68 projected operating costs has been included in the *Long-Range Financial Plan* in this budget.

Ambulance Crisis – The District's Board authorized the emergency purchase of up to four ambulances during FY22 as part of a public-private partnership with American Medical Response (AMR), San Bernardino County's exclusive private ambulance provider. This agreement provided for critically needed ambulances, operated by District staff, necessary for emergency patient transport in District, due to AMR staffing shortages.

This temporary arrangement was set to expire in late FY22, and it is unclear if the agreement in its current form or perhaps some variation thereof, might continue into FY23. In the meantime, the District has committed to additional staffing in FY23, in part, due to the potential for continuing patient emergency transport by District personnel. See *New This Year* section below for additional information regarding personnel additions.

Healthy Emergency Contingency and Unassigned Fund Balances

I am pleased to report that although the District is facing these uncertainties headed into FY23, we are projecting a balance in the Emergency Contingency portion of Committed Fund balance of

nearly \$9.0 million and \$8.6 million in the Unassigned portion of Fund balance at June 30, 2022. These funds are readily available to offset general economic uncertainty in FY23. See *Changes in Fund Balance* for additional information regarding the District’s projected Fund balances.

NEW THIS YEAR

Personnel Additions

I’m pleased to report that a total of nine new full-time positions are included in the FY23 budget, at a fully burdened cost estimate of about \$1.4 million, as follows:

- Six (6) firefighter/paramedics – Two added to the daily roster to staff another paramedic unit (ambulance, paramedic squad, etc.) until either the ambulance crisis is resolved or Station No. 68 is opened and these positions are assigned to the new station;
- Two (2) fire equipment mechanics – Transition previously contracted fleet repairs and maintenance to in-house for long-term cost savings and efficiency purposes;
- One (1) assistant to the fire chief – Management level administrative position to conduct high level analysis, work on special projects, and represent the office of the fire chief while interfacing with elected officials, staff and members of the community.



See *Personnel Listing* and *Staffing Overview & Departmental Reporting* for additional information.

Restoration of Training Budget

I’m pleased to report that we’re largely anticipating a return to normalcy with regard to mission-critical training. Accordingly, we intend to restore our training budget to largely pre-pandemic levels in FY23. Our training budget will be about \$385,000, compared to about \$290,000 in FY22, a roughly one-third increase over the previous year.

Highlights include:

- 🔥 Cardiac care program
- 🔥 Hazardous materials
- 🔥 Urban search and rescue



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



EXTENSIVE BUDGET DEVELOPMENT PROCESS



This document represents the culmination of a collaborative budget development process which officially kicked-off last December and spanned some six months. An extensive number of study and review sessions were held in support of the compilation of the budget, including a Budget Workshop in late May. The Preliminary and Final budget cycles have been consolidated into a single Original budget cycle and publication. This consolidation of budget cycles provides for a more streamlined and efficient budget process. The FY23 *Budget Calendar* is included in this budget document for reference.

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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 FY23 Original Budget.

Highlights

Highlights of the FY23 budget include a balanced budget, with a modest operating surplus of \$1,580. Total revenues and expenditures are budgeted at nearly \$53.2 million. Unrestricted ending Fund balance is projected to be about \$26.0 million at June 30, 2023.

Property tax-related revenues are forecast at a year-over-year growth rate of about 4.9%, while total expenditures are anticipated to decrease over FY22 levels by about 1.5%. See Table 1 below for a five-year summary budget comparison. Additional details regarding revenues and expenditures are summarized below.

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 30,904,228	\$ 32,907,802	\$ 35,001,556	\$ 36,443,436	\$ 38,242,619
4100 - Contract revenue	9,976,808	10,236,270	11,042,545	11,255,485	11,788,511
4200 - Other revenue	3,068,599	2,277,003	5,237,353	9,970,855	3,142,180
Revenue Totals	\$ 43,949,635	\$ 45,421,075	\$ 51,281,454	\$ 57,669,776	\$ 53,173,310
Expenditures					
6000 - Salaries and benefits	\$ 35,600,510	\$ 36,806,449	\$ 40,180,442	\$ 45,615,453	\$ 44,332,516
7000 - Services and supplies	5,938,153	5,583,169	5,399,428	6,733,364	7,622,839
8000 - Capital outlay	2,828,500	1,040,230	3,818,977	1,631,627	1,216,375
Expenditure Totals	\$ 44,367,163	\$ 43,429,848	\$ 49,398,847	\$ 53,980,444	\$ 53,171,730
Net Change in Fund Balance	\$ (417,528)	\$ 1,991,227	\$ 1,882,607	\$ 3,689,332	\$ 1,580
Transfers In - Capital Replacement	\$ 110,911	\$ 89,000	\$ 2,010,749	\$ 150,135	\$ 63,722
Net Operating Revenue	\$ (306,617)	\$ 2,080,227	\$ 3,893,356	\$ 3,839,467	\$ 65,302
Note: Excludes restricted 115 Trust activities					

Table 1

REVENUE RECAP

Total revenues of nearly \$53.2 million in the FY23 budget represent a \$4.5 million reduction or 7.8% decrease over FY22 budgeted revenues. Contract revenues of about \$11.8 million, combined with property tax revenues of \$38.2 million, represent some 94% of District revenues in the FY23

budget. As further explained below, the primary reason for the anticipated decrease in year-over-year revenues is the receipt of nonrecurring one-time “other” revenues received in FY22.

Over the last five years, total revenues have increased by an average of about 8% annually. The revenue mix by major category is depicted in Chart 2 below.



Chart 2

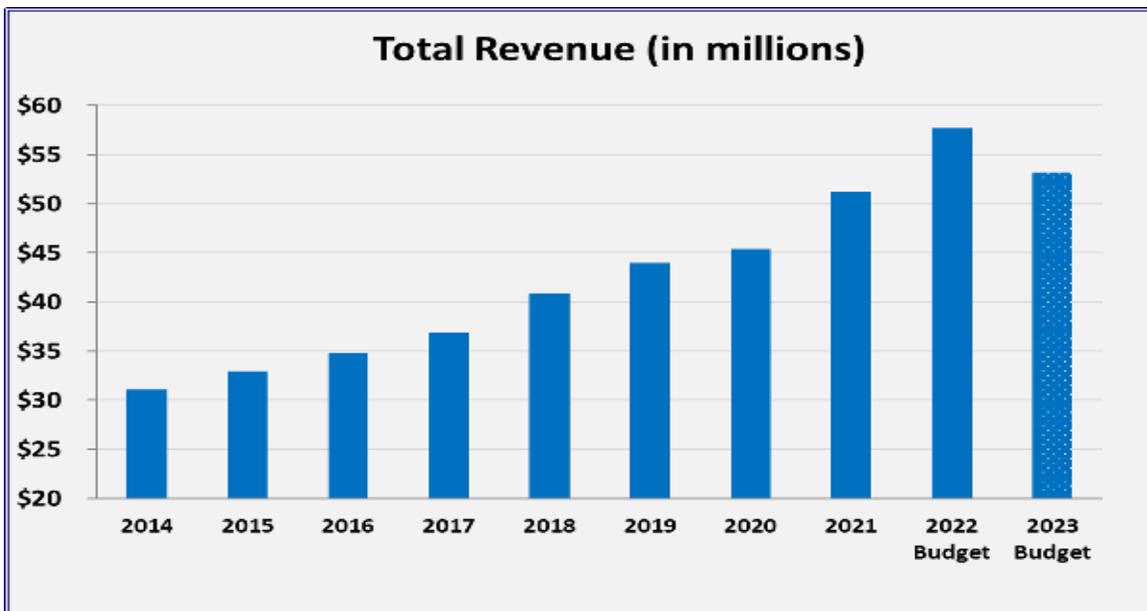


Chart 3

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 FY22 updated projections as well as longer-term historical trends, with an emphasis on revenue trends over the last five years. Property tax-related revenues have increased on average 5.7% over the last five years.

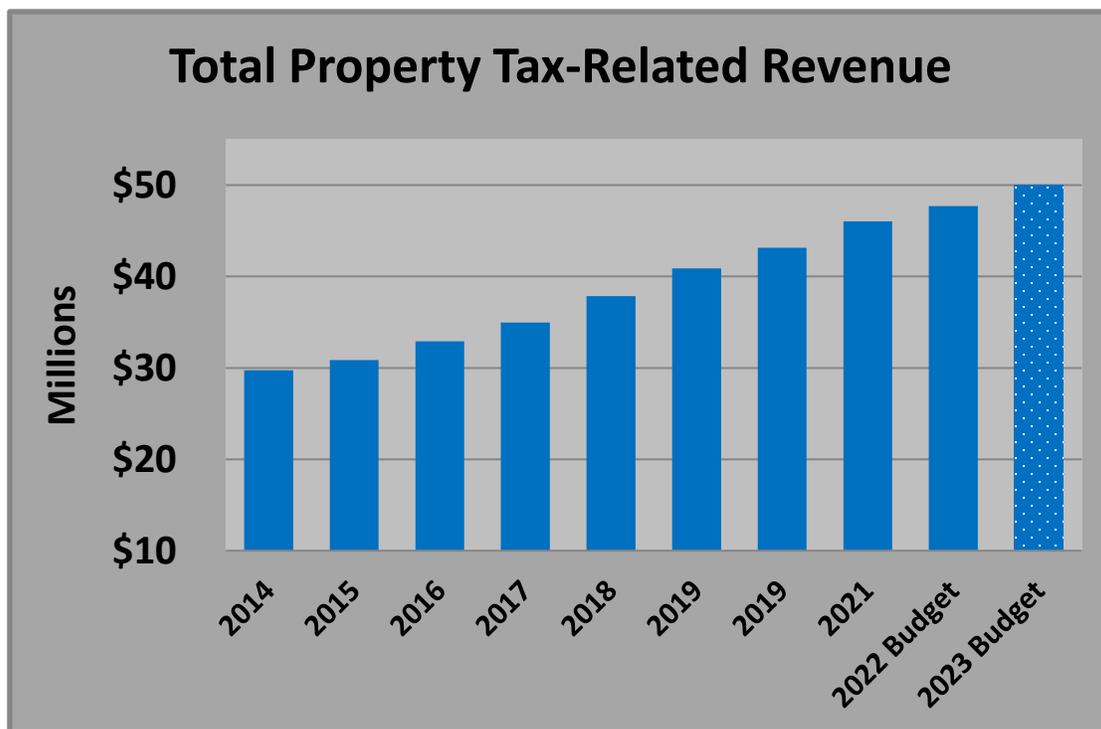


Chart 4

Special Districts Leadership Foundation - District of Distinction Since 2008

The District’s 4.9% 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 FY23.

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

PROPERTY-TAX RELATED REVENUES						
(in millions)	FY19	FY20	FY21	FY22 Budget	FY23 Budget	FY23 vs FY22 Change
Secured property taxes	\$27.5	\$29.5	\$31.0	\$33.1	\$34.6	\$1.5
Current services	\$10.0	\$10.2	\$11.0	\$11.3	\$11.8	\$0.5
Unsecured property taxes	\$1.2	\$1.3	\$1.4	\$1.4	\$1.4	\$0.0
Property taxes - prior and penalty	\$0.8	\$0.8	\$1.0	\$0.8	\$0.8	\$0.0
All other property taxes	\$1.4	\$1.3	\$1.6	\$1.1	\$1.5	\$0.3
	\$40.9	\$43.2	\$46.0	\$47.7	\$50.0	\$2.3

Table 2

Other Revenues

Other revenues, which account for roughly 6% of the District’s budget, are projected to decrease about \$6.8 million in comparison to the FY22 budget, to \$3.1 million in FY23. This is related to an assumed significant reduction in mutual aid recoveries, as well as one-time grant monies received in FY22, as further described below. Major components of other revenues are as follows:

OTHER REVENUES						
(in millions)	FY19	FY20	FY21	FY22 Budget	FY23 Budget	FY23 vs FY22 Change
Permit & inspection fees	\$1.3	\$1.4	\$1.4	\$1.3	\$1.6	\$0.3
Mutual aid recoveries	\$0.9	\$0.4	\$3.7	\$5.1	\$0.5	(\$4.6)
All other	\$0.9	\$0.5	\$0.2	\$3.6	\$1.1	(\$2.5)
	\$3.1	\$2.3	\$5.2	\$10.0	\$3.1	(\$6.8)

Table 3

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 FY23 are projected to increase about \$300,000, or roughly 23% over FY22 budget, levels based largely on favorable trends in new construction activity, in part, due to pandemic backlogged projects anticipated to move forward in FY23.



Mutual aid recoveries, which includes reimbursements from state and federal agencies for emergency responses to out-of-area incidents, can be extremely volatile from year-to-year and difficult to project due to the highly unpredictable nature of those events. Also included in this account for FY22, are revenues associated with ambulance transport which have not been assumed to be continuing into FY23, based on the best available information at this time. In total, about \$4.6 million in mutual aid revenues from FY22 are not assumed to be nonrecurring in FY23.

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

EXPENDITURE RECAP

As a service organization, salaries and benefits represent a projected 84% of total budgeted expenditures in FY23. Total non-capital expenditures for FY23 are projected to decrease about 0.7%, or roughly \$400,000, in comparison to the FY22 budget. Salary and benefit expenditures are projected to decrease about 2.8%, while services and supplies are projected to increase by about 13.2% in FY23.

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



Chart 5

Salaries and benefits

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

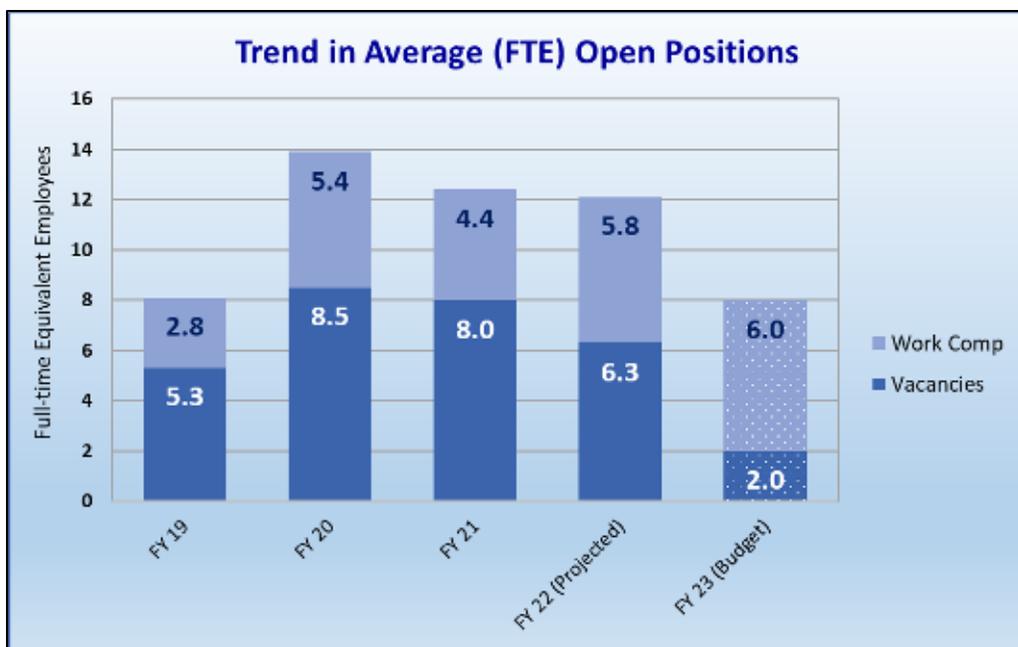


Chart 6

open positions each year for budgetary purposes. Open positions are created through a combination of retirements and other separations of employment. Chart 6 details the five-year trend in open positions, including for staff off work due to worker’s compensation illness and injury, as further described below. The District anticipates a lower average open position vacancy factor in FY23, due primarily to fewer open positions at the end of FY22.

While vacant constantly staffed positions result in higher coverage (overtime) costs, the vacancies also result in lower regular salaries and employee benefits costs. For FY23, 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 FY23, work comp vacancies are projected at a level similar to the forecast for FY22.

Although nine new positions are budgeted for FY23, total salaries and benefits are projected to decrease by 2.8%, or \$1.3 million in FY23. Major components of the change are summarized in Table 4 below.

Projected Year-Over-Year Adjusted Salaries & Benefits Changes (Net)	
Description	% Change vs. FY22 Budget
Regular pay	3.2%
Coverage costs (overtime)	(7.2%)
Health benefits	1.4%
All other changes (net)	(0.2%)
Total adjusted projected salaries & benefits changes (net)	(2.8%)

Table 4

Most significantly, regular pay is increasing due to position additions, in combination with scheduled salary increases. The aforementioned assumed reduction in mutual aid recoveries of about \$4.6 million in FY23 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. Accordingly, total salary and benefit costs in FY23 are projected to decrease over FY22 levels.

Services and supplies

Services and supplies are expected to increase by about \$890,000, or 13.2%, on a net basis over the FY22 budget. Major components of the net increase are summarized below:

Projected Year-Over-Year Services and Supplies Changes (Net)	
Description	% Change vs. FY22 Budget
Small tools and equipment	1.2%
Inventory equipment	1.6%
County services	1.8%
Fuel	1.5%
Services – other	3.0%
Structure maintenance	1.4%
All other miscellaneous changes (net)	2.7%
Total projected services and supplies changes (net)	13.2%

Table 5

Most significantly, the budgets for various equipment accounts and structure maintenance are projected to be significantly impacted by inflationary factors in FY23. Fuel prices had risen significantly in late FY22, a trend expected to continue into FY23 and assumed in the new budget. Service - other includes the full costs associated with the wildland contract with Cal Fire, about \$140,000 of which was previously covered by the City of Chino Hills. 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 FY23 budget includes about \$1.2 million in capital outlay, most significantly:

- Fire Station No. 68 Construction Project - Nearly \$800,000 for architectural services and project studies in preparation for and in conjunction with the construction project
- Hazmat spectroscopy monitor - \$140,000
- X Series Advanced monitor/defibrillator (2) - \$94,000

Substantially all proposed FY23 capital outlay will be recurring in nature.

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 FY23 with funding from this budget, including:

- Employee cost sharing of retirement contributions by all retirement-eligible personnel, resulting in a projected nearly \$2.6 million in cost savings for the District
- Wildland fire protection agreement with Cal Fire – approximately \$415,000
- Wellness exams for safety personnel - \$67,830
- Emergency services worker training classes, drills, exercises and other instruction amounting to nearly \$180,000

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 FY23, some \$16.3 million will have been contributed by our employees toward retirement benefit costs over the now nine-year period since employee pension cost sharing began. Chart 7 above depicts five-year employee retirement contributions, including amounts contributed by both PEPRA 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, 2021, the Trust account balance stood at about \$8.1 million.



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

Chart 8

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

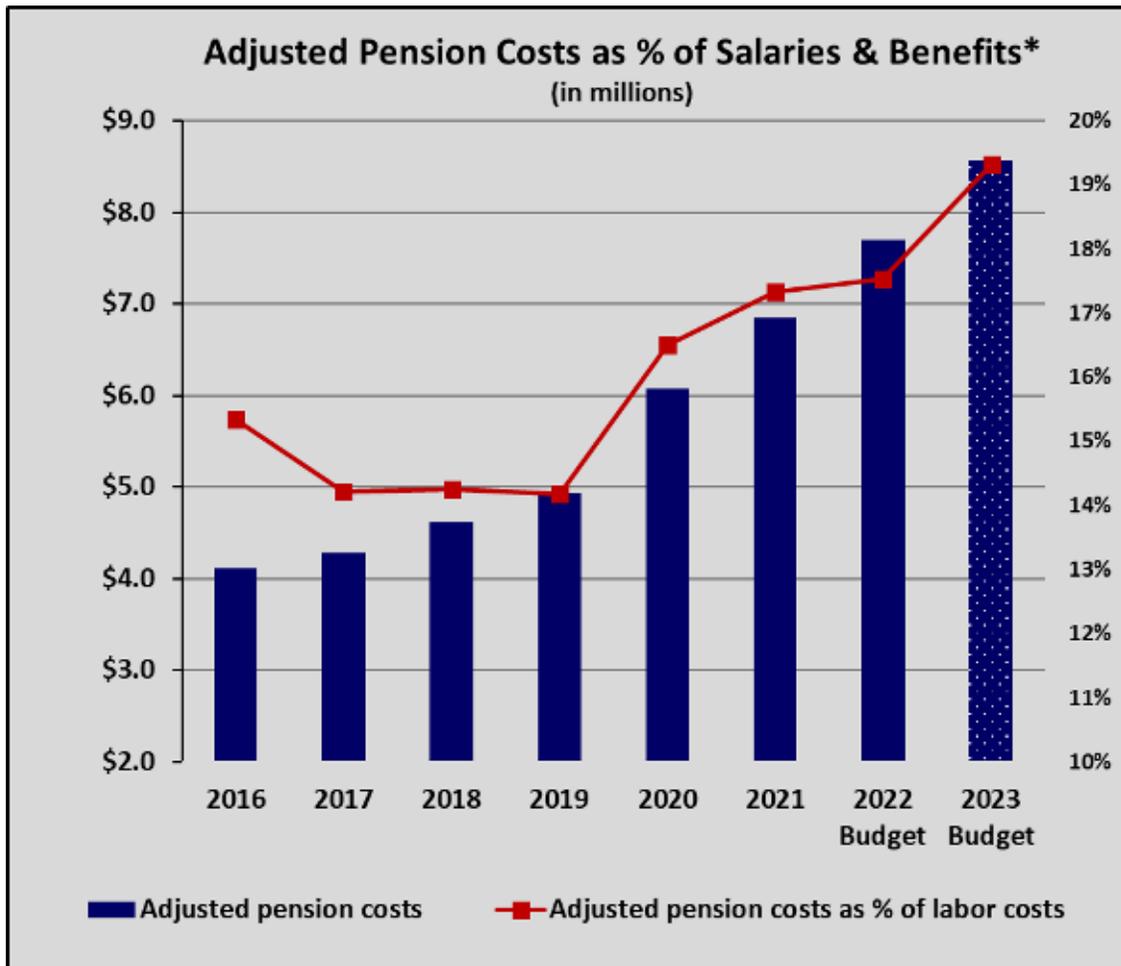


Chart 9

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

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

CalPERS has implemented an aggressive plan to increase the funded status of retirement plans through a significant ramp-up of fixed amount UAL payments by employers over a multi-year phase-in period. The District receives an annual actuarial plan valuation of its retirement plans from CalPERS each year. The most recent valuation available is for the plan year ended June 30, 2020, which sets retirement contribution rates for FY23.

Table 6 below is derived from the June 30, 2020 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 FY23. These estimates project fixed amount UAL payments going from \$4.38 million in FY23, to \$5.90 million in FY28, about a 35% 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)	FY23	FY24	FY25	FY26	FY27	FY28
Safety	\$4.10	\$4.50	\$4.86	\$5.31	\$5.43	\$5.56
Miscellaneous	0.28	0.27	0.29	0.31	0.33	0.34
TOTAL	\$4.38	\$4.77	\$5.15	\$5.62	\$5.76	\$5.90

Table 6

Pension cost projections are subject to change depending on a number of factors and assumptions. The District is committed to proactive management of its long-term pension obligations. Only in the last seven or so years has CalPERS modified its policies to allow for additional discretionary pension plan contributions. As set forth in Table 7 below, since FY17, the District has contributed a combined \$8.6 million to the 115 Retirement Trust and/or directly to CalPERS in the form additional discretionary payments. These payments are above and beyond the required minimums, which are reflected in Table 6 above. The additional nearly \$870,000 payment to CalPERS in FY22 will be favorably reflected in the June 30, 2022 actuarial valuation, setting contribution amounts for FY25.

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

Table 7

Although a significant budget surplus is not anticipated in the FY23 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 FY23, a budget amendment would be executed at that time.

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

The trends in funded ratio, or funded status of a pension plan, is generally considered one significant indicator as to the soundness or health of a retirement plan, albeit a point-in-time measurement. CalPERS refers to funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. As reflected in Table 8 below, and reported in the most recently available actuarial retirement valuations, as of June 30, 2019 and 2020, and the funded ratio of the District’s respective retirement plans was as follows:

CalPERS Pension Plan Funded Ratio As Of		
Retirement Plan	June 30, 2019	June 30, 2020
Safety Classic	75.7%	75.9%
Safety PEPRA	95.6%	92.9%
Miscellaneous Classic	77.3%	77.7%
Miscellaneous PEPRA	96.8%	94.2%

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 FY23 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, 2021 Actuarial Valuations – The June 30, 2021 actuarial valuations from CalPERS are due for publication in early FY23. 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

Senior Leadership Transitions – In addition to my predecessor retiring in FY22, our human resources director also retired in FY22, and our finance director will be retiring at the end of FY22. I am pleased to report that we’ve hired a very capable new finance director and have established a comprehensive onboarding plan with our outgoing finance director, to ensure a smooth transition. We are also in process of recruiting for a new human resources director and anticipate the position to be filled in early FY23. In the meantime, we’ve contracted with an experienced interim human resources director to capably fill that role temporarily.

Two Administrative Battalion Chief positions were created, funded and staffed through internal promotions within the last few years. These management positions offer valuable high-level experience to potential future senior leaders of this organization. It is anticipated that these positions will be transitioned to shift BC positions when Battalion Two is initiated in conjunction with the opening of Fire Station No. 68, which is projected to be operational in mid-FY24.

Fire Station No. 68 Staffing – Additionally, as previously mentioned, with the funding of six new firefighter/paramedic positions in the FY23 budget, this advanced staffing plan for Fire Station No. 68 will ensure a smooth staffing transition when we open the new station.

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



FINANCIAL TRENDS

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

STRATEGIC GOALS

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

FUND BALANCE

This balanced budget allows the District to maintain a total Fund balance at June 30, 2023 projected at about \$34.2 million, with roughly \$26.0 million unrestricted, with in excess of \$8 million held in restricted funds in the Section 115 Retirement Trust, exclusively available for the funding of pension obligations. I am pleased that the District is in a position to make this important and substantial long-term commitment toward the effective management of pension liabilities. The projected balance in unrestricted Fund balance at June 30, 2023 represents approximately 49% of budgeted FY23 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 FY23 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 FY23 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.

Heading into the last couple of annual budget cycles, there were significant operational and economic uncertainties due to the many unknowns associated with the COVID-19 pandemic. While some of those uncertainties remain as we move in FY23, it is the District’s priority to move forward with confidence that better days lie ahead. Our expanded training budget, the Fire Station No. 68 construction project, ongoing aggressive pension liability management, and continuing to explore the long-term prospects for our District ambulance transport, are top priorities for FY23.

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 FY23 Budget.

June 8, 2022

TRANSMITTAL LETTER

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

Acknowledgements

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

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

Finally, my appreciation is also extended to all staff for their ongoing dedication and commitment to serving our community, again, especially during this COVID-19 pandemic. On behalf of our Board of Directors and myself, I thank you for all that you do.

Sincerely,



Dave Williams
Fire Chief



FINANCIAL TRENDS

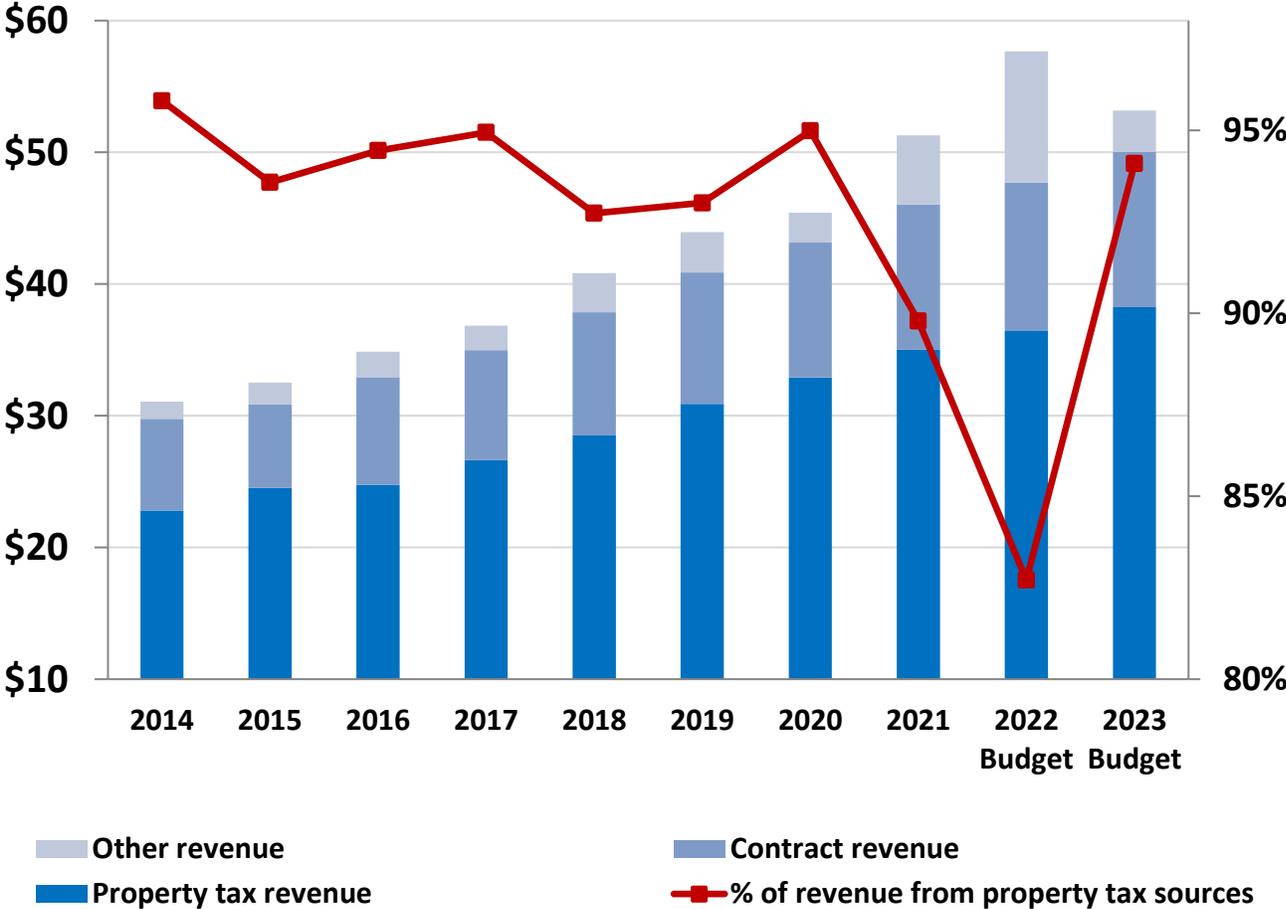


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General Fund Revenues

Trends in Total Revenue (in millions)

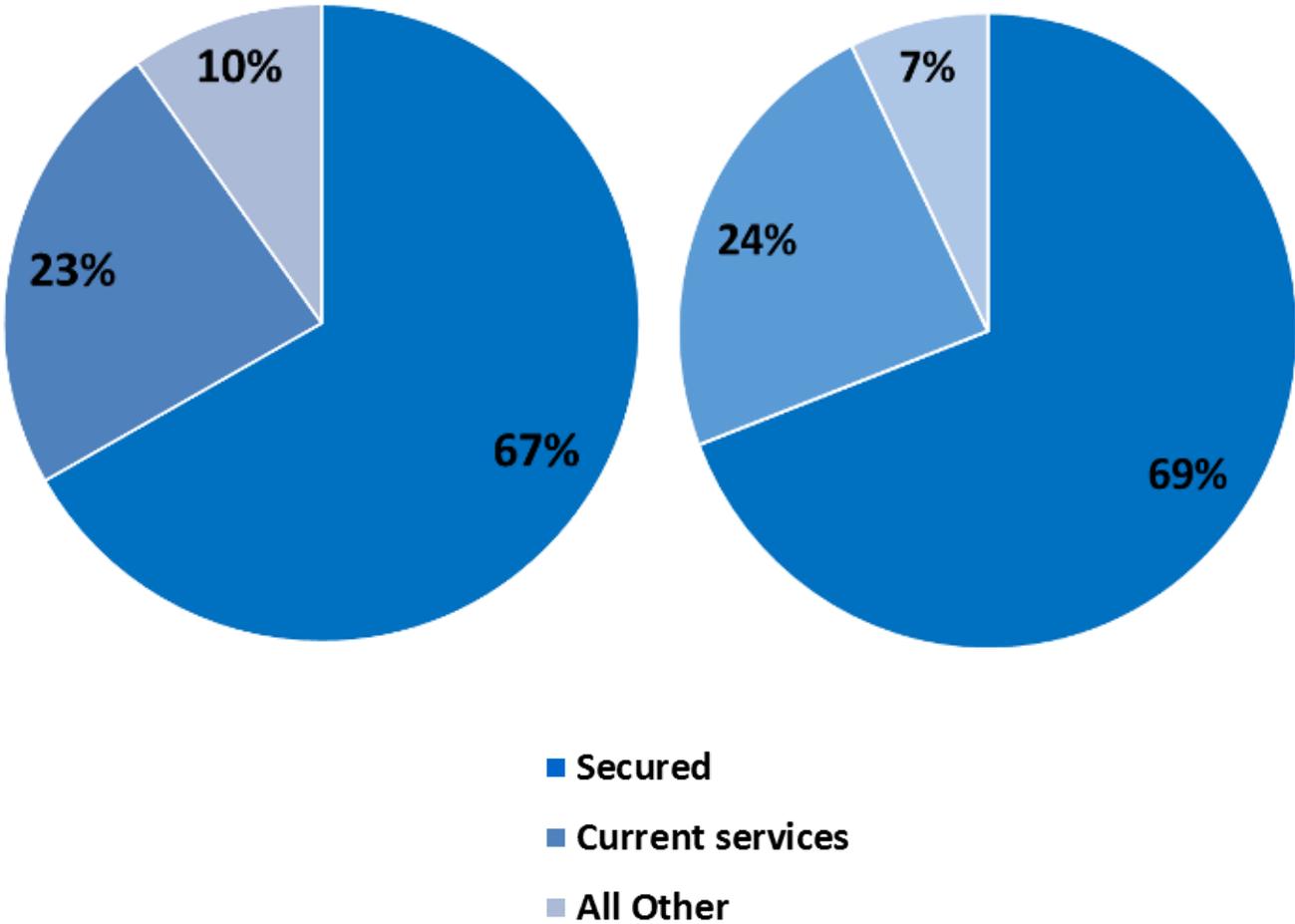


With the notable exception of FY22, property tax-related revenues, including both direct property tax receipts and property tax equivalencies received under contract have ranged from about 90% to 96% of total General Fund resources over the last ten years, and are projected to be about 94% of total revenues in the FY23 budget. Total revenues have increased, on average, roughly about 8.0% 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. 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

FY14 ACTUALS - \$29.8 million

FY23 BUDGET - \$50.0 million

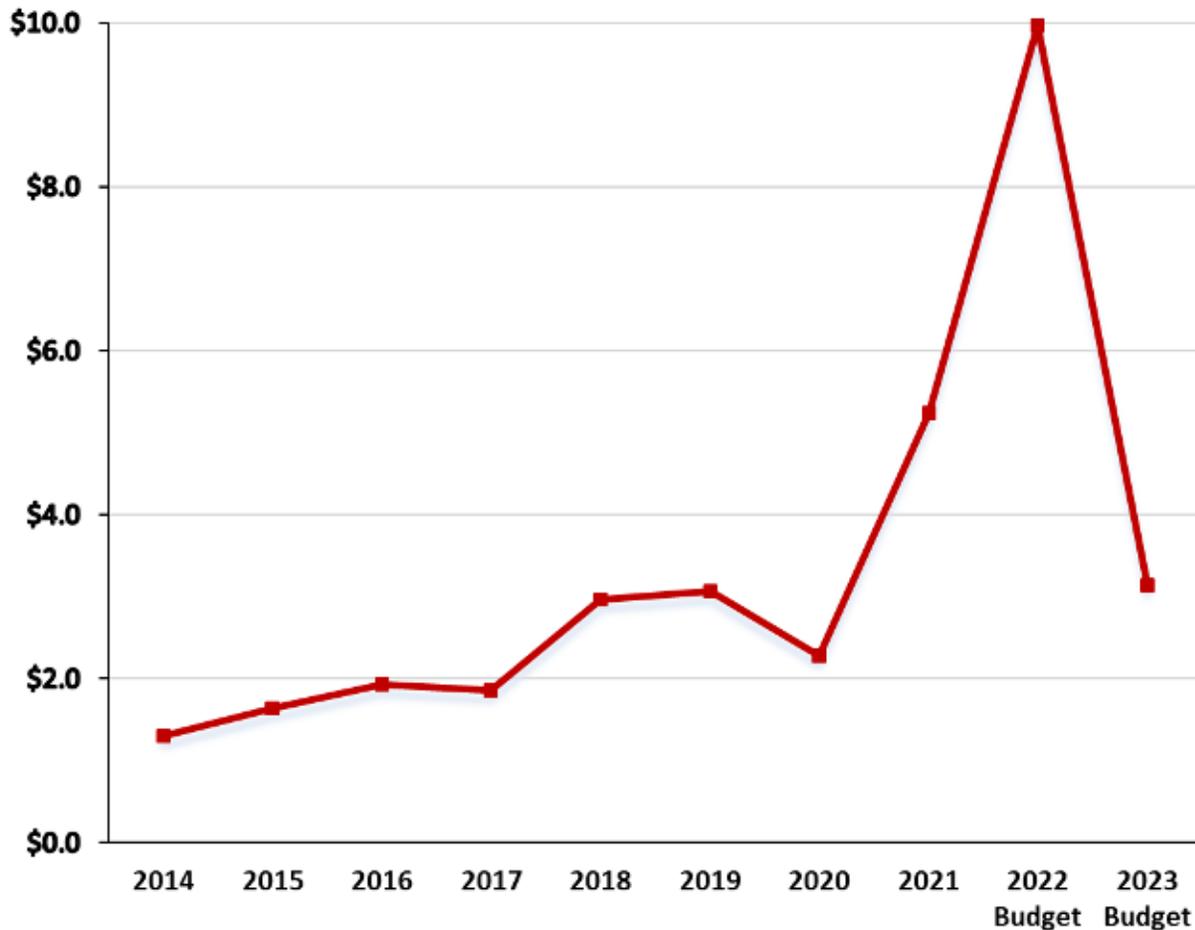


Total annual property tax-related revenues have increased about \$20.2 million over the last ten years, an average annual increase of roughly 6.4%. The largest component of property tax-related revenues is secured property taxes, making up approximately 69% of property tax-related revenues in the FY23 budget, compared to 67% ten years ago.

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

Other General Fund Revenues

Total Other Revenues (in millions)



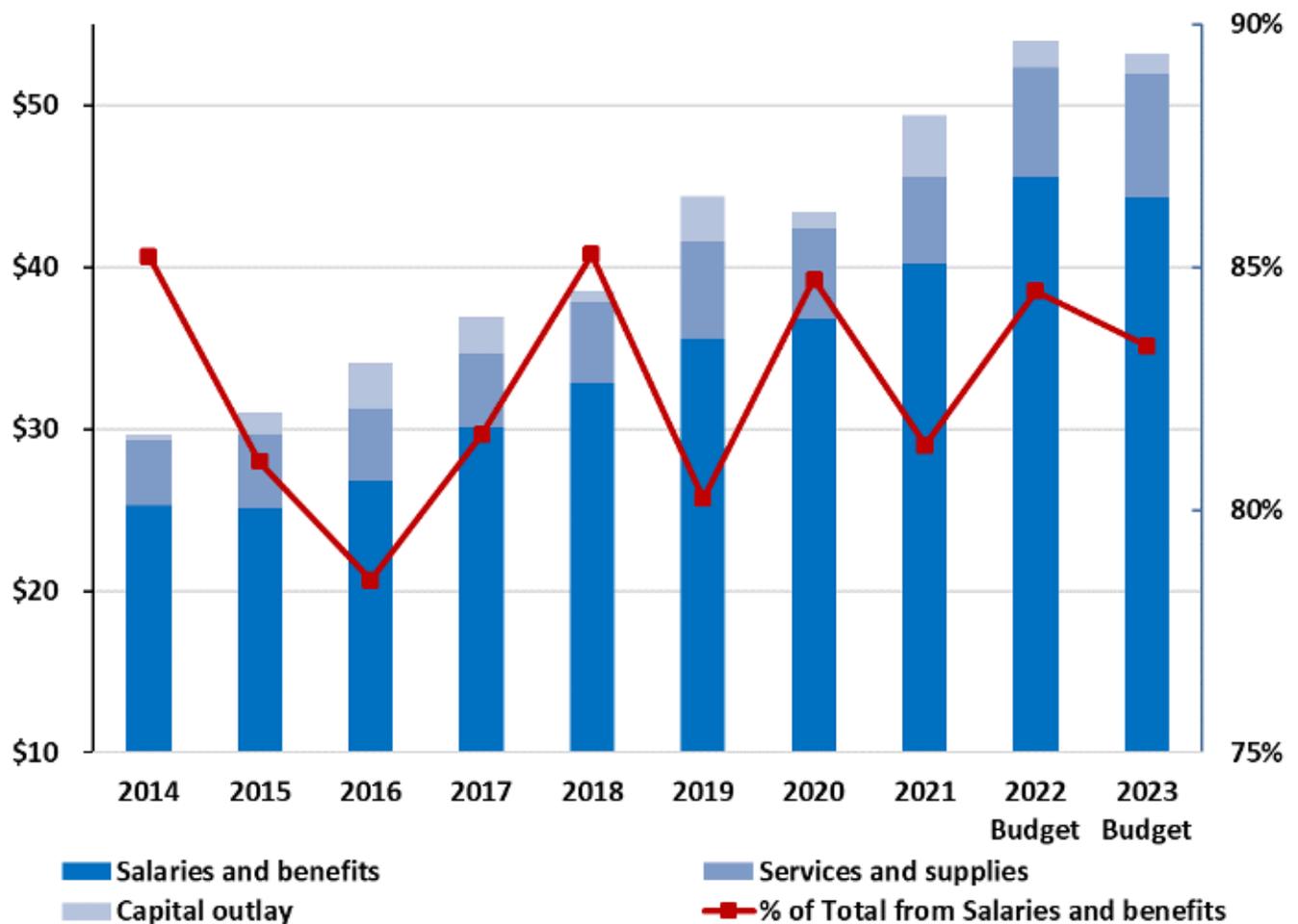
Other General Fund revenues have comprised roughly 8% of the District’s total annual revenues on average over the last ten years. Over time, the District has successfully pursued strategies to increase other revenues.

User fees are typically the largest single component of other revenues. In FY18, the District implemented a new user fee schedule for cost recovery, combined with a significant increase in fee-related in development activities in the District. This has resulted in a significant increase in other revenues over the last three years. Additionally, in FY22 the District realized about \$3.3 million in one-time grant revenues and mutual aid recoveries of nearly \$5.1 million, which is well beyond average. This level of other revenue activity is not anticipating to be recurring in FY23.

In FY23, other revenues are anticipated to be about 5.9% of total General Fund revenues.

General Fund Expenditures

Total Expenditures (in millions)



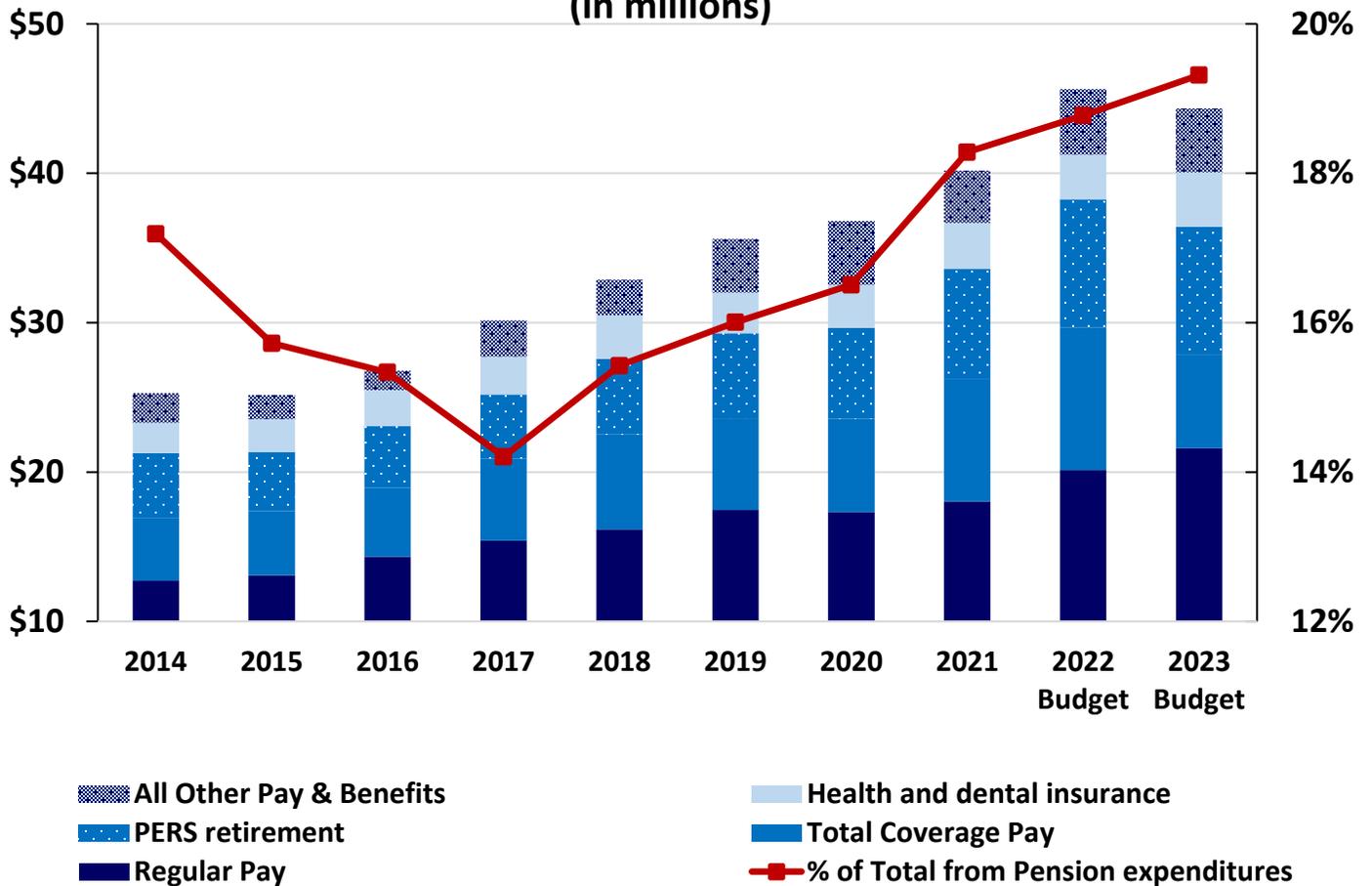
As a service organization, salaries and benefits comprise the vast majority of District expenditures, typically averaging between about 80% and 85% of total annual expenditures. Total expenditures have grown from about \$29.6 million in FY14 to a projected almost \$53.2 in the FY23 budget. Total expenditures have increased, on average, roughly 6.8% annually over the last ten years. Salaries and benefits are budgeted at about 84% of total expenditures in the FY23 budget.

Total expenditures are projected to decrease about \$810,000 in FY23 versus FY22, due primarily to the assumption of a significant decrease in salary and benefits overtime costs in FY23, based on a significant reduction in mutual aid activities, which typically are covered on an overtime basis.

General Fund Expenditures – Salaries & Benefits

Salaries & Benefits Expenditures

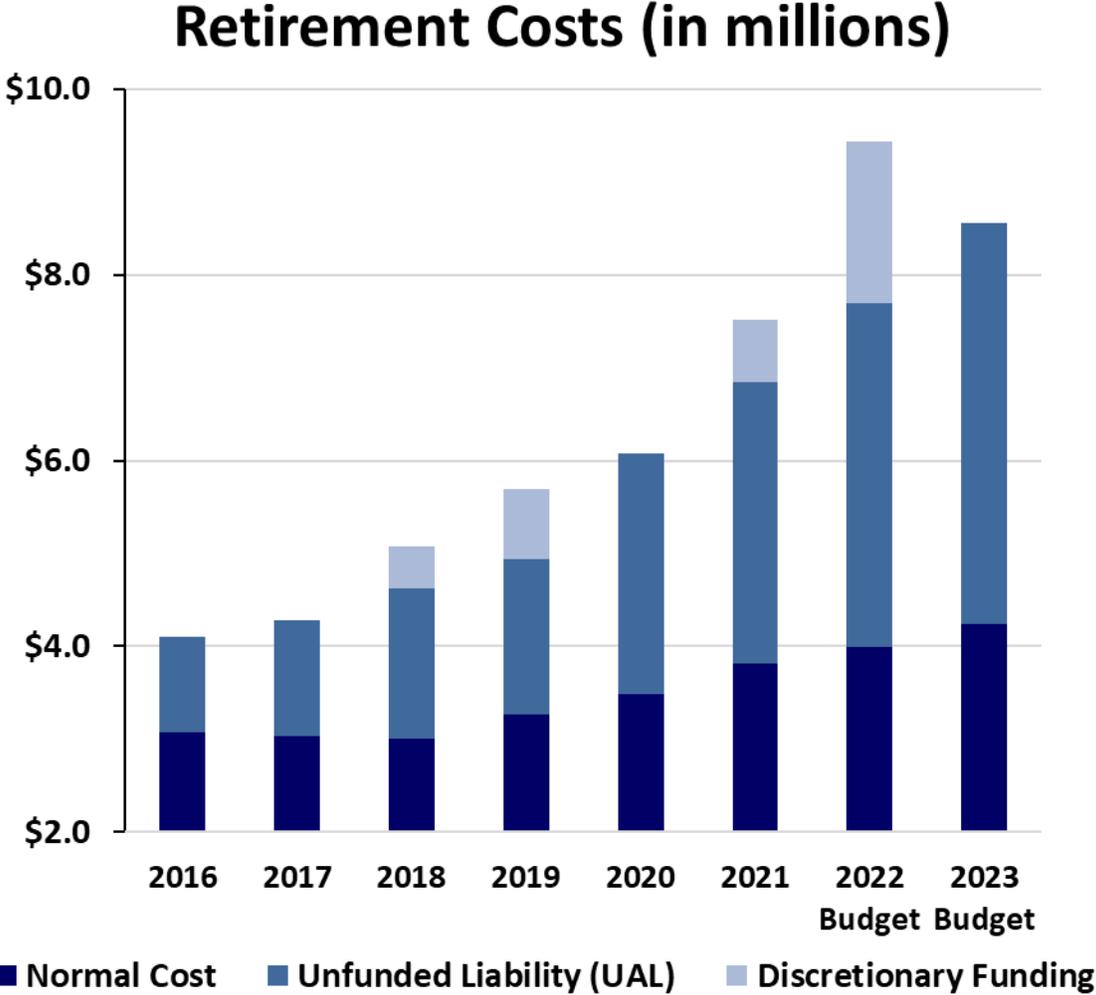
(in millions)



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 \$3.6 million in discretionary funding between FY18 and FY22 toward its pension liabilities. See Retirement Costs below for additional specifics.

General Fund Expenditures – Retirement Costs

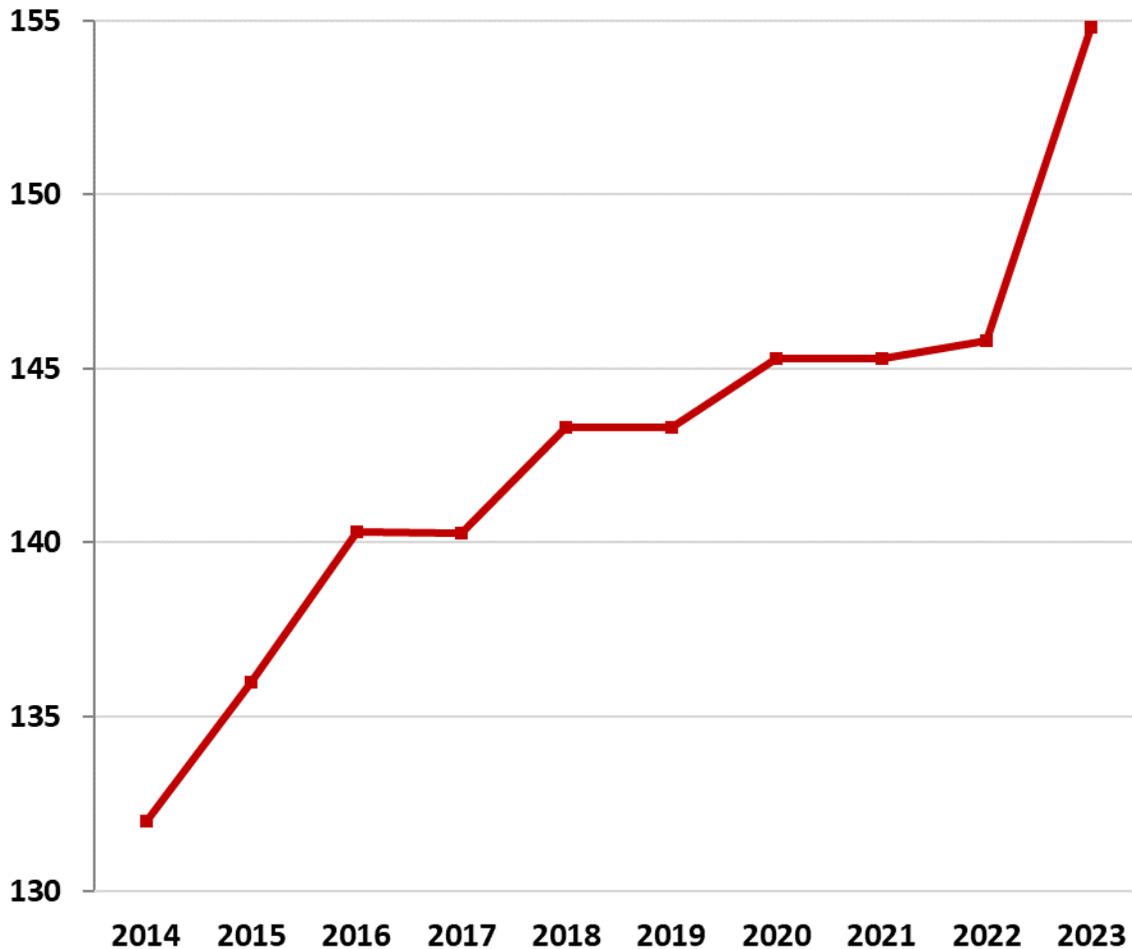


The District’s CalPERS retirement system required contributions consist of normal cost pension contributions, which represent the current service cost of actuarially projected retirement benefits for active employees and UAL, or unfunded actuarial liability payments representing prior service cost estimates 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 \$1.7 million in FY22 in discretionary pension funding, in equal amounts directly to CalPERS and also to the District’s 115 Retirement Trust. Although no discretionary payments have been budgeted for FY23, the District’s Board of Directors has directed staff to annually review options for recommending mid-year discretionary pension contributions.

Staffing

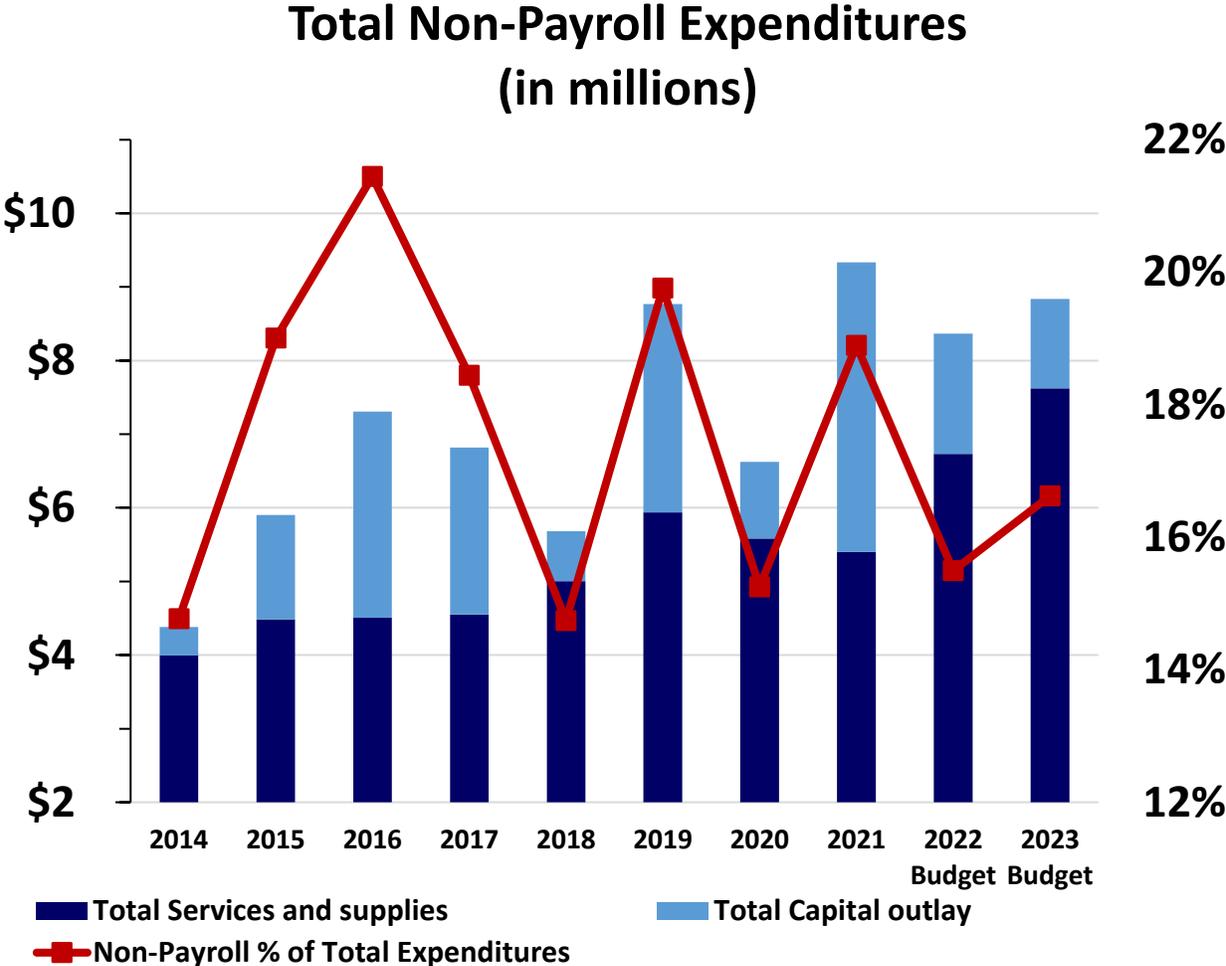
Total Full-Time Equivalent Staffing



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 are included in the budget. Total full-time equivalent staffing is budgeted at approximately 155 for FY23.

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

General Fund Expenditures – Non-Payroll

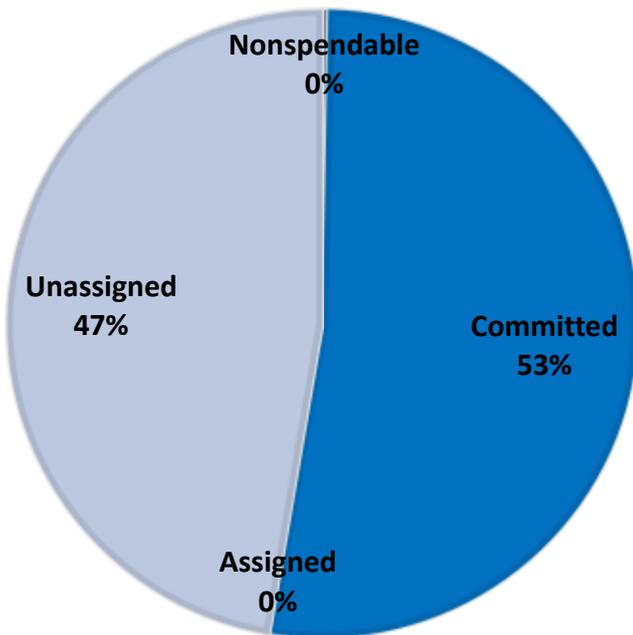


Non-payroll expenditures include Services and supplies as well as Capital outlay. Over the last ten years, non-payroll expenditures have typically averaged between about 15% and 20% of total expenditures. Capital acquisitions can vary significantly from year-to-year. In FY14, for example, the District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

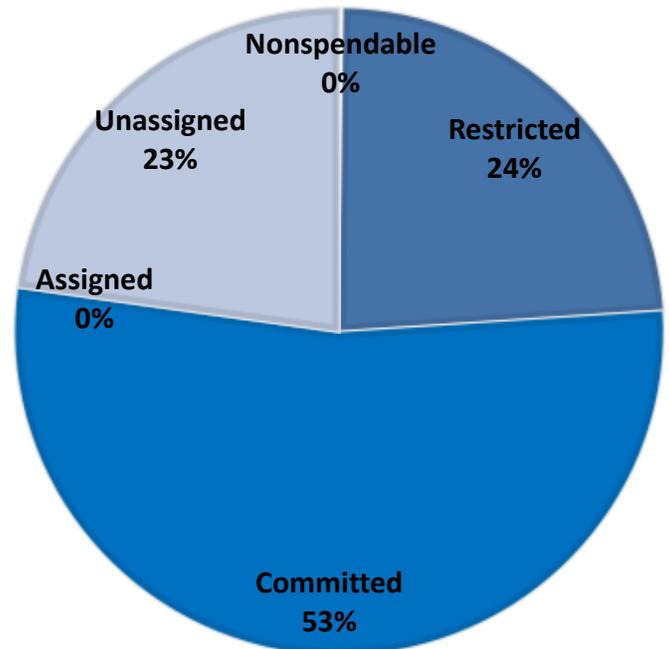
In the FY23 budget, total non-payroll expenditures are anticipated to amount to nearly \$8.8 million or about 16% of total budgeted expenditures, compared to about \$8.4 million, or 15% of total budgeted expenditures in FY22. The FY23 budget includes approximately \$7.6 million and \$1.2 in services and supplies, and capital outlay, respectively, while the FY22 budget included some \$6.8 million in services and supplies, and \$1.6 million in capital outlay.

General Fund Balance

JUNE 30, 2014 - \$21.1 MILLION



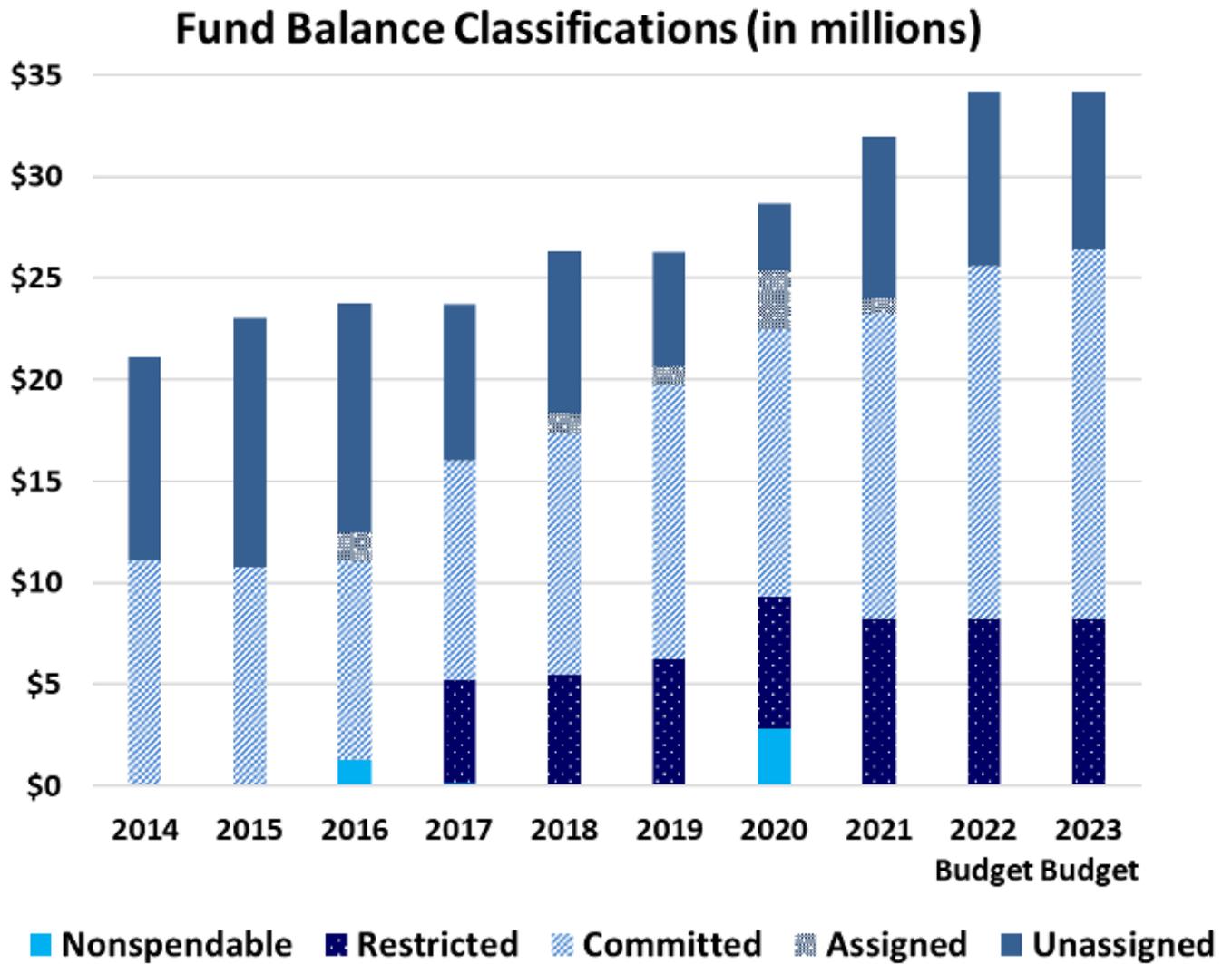
JUNE 30, 2023 - \$34.2 MILLION



Although the classification mix of fund types has shifted over the last ten years, the District's General Fund balances in aggregate have grown over the last decade. General Fund at June 30, 2014 amounted to \$21.1 million, while projected Fund balance at June 30, 2023 is \$34.2 million. During FY17, the District invested \$5 million from General Fund balance in a restricted 115 Retirement Trust for pension obligations, which has since grown to in excess of \$8.1 million at June 30, 2021. This 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.

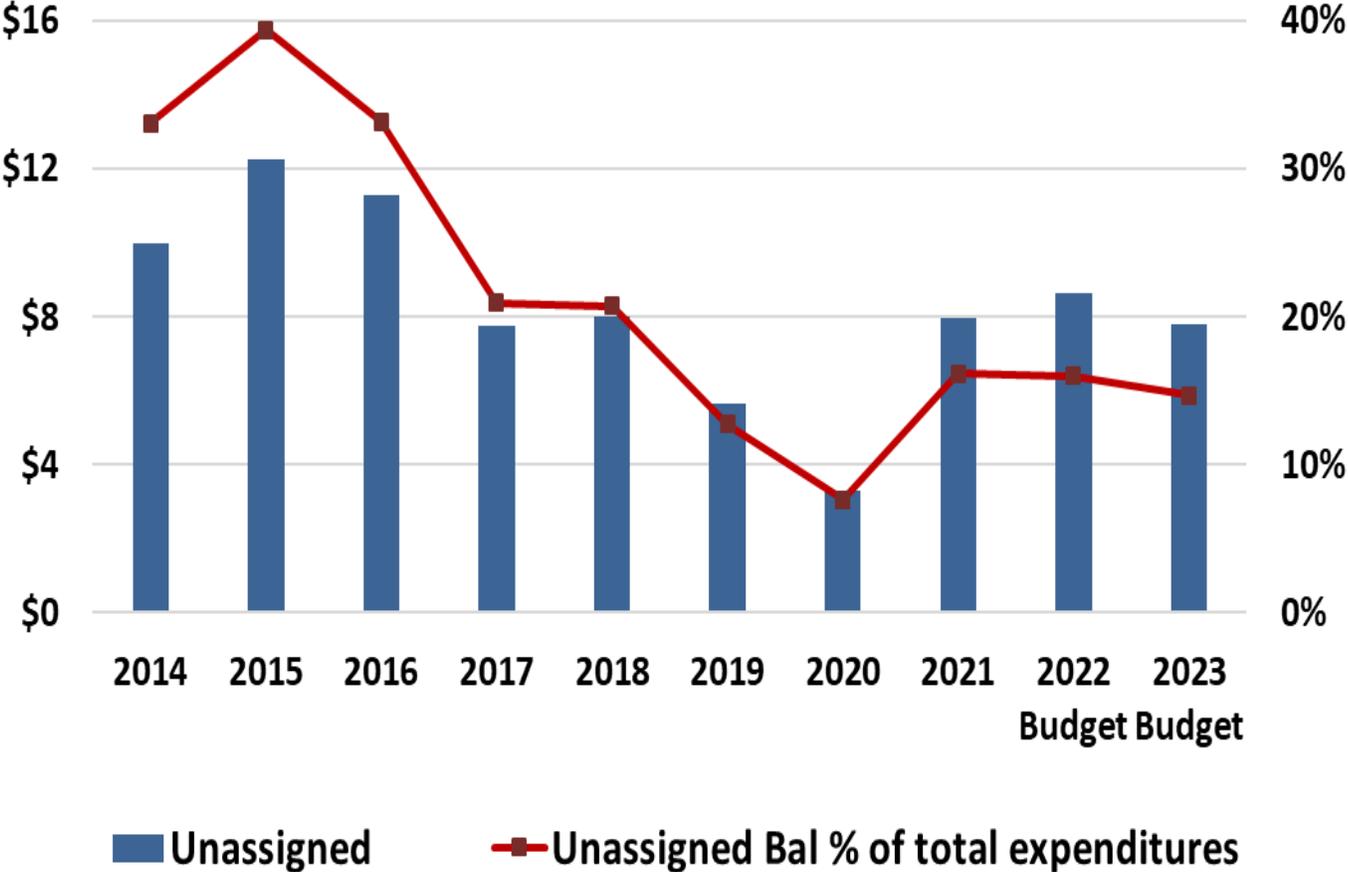
General Fund Balance (continued)



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, 2023, Fund balance has grown approximately 60% over the last ten years.

General Fund Balance (continued)

Unassigned Fund Balance (in millions)



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.

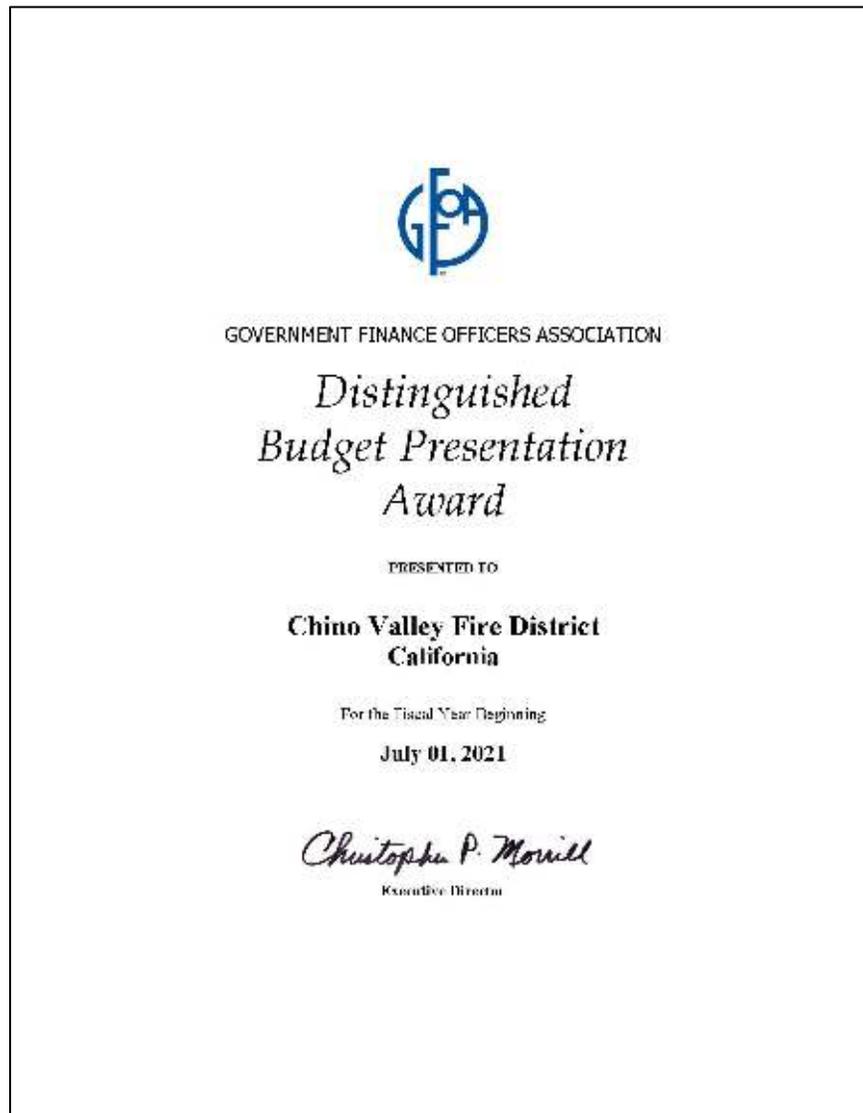
While General Fund balances are stable, as a result of continued budgetary growth, combined with changes in Fund balance classifications over time, the unassigned portion of Fund balance has decreased over the last decade in proportion to total annual expenditures. At June 30, 2014, Unassigned Fund balance amounted to nearly \$10.0 million, or about 33% of expenditures, in comparison to budgetary projections at June 30, 2023 of Unassigned Fund balance amounting to approximately \$7.8 million, or about 15% of total FY23 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, 2021. 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.

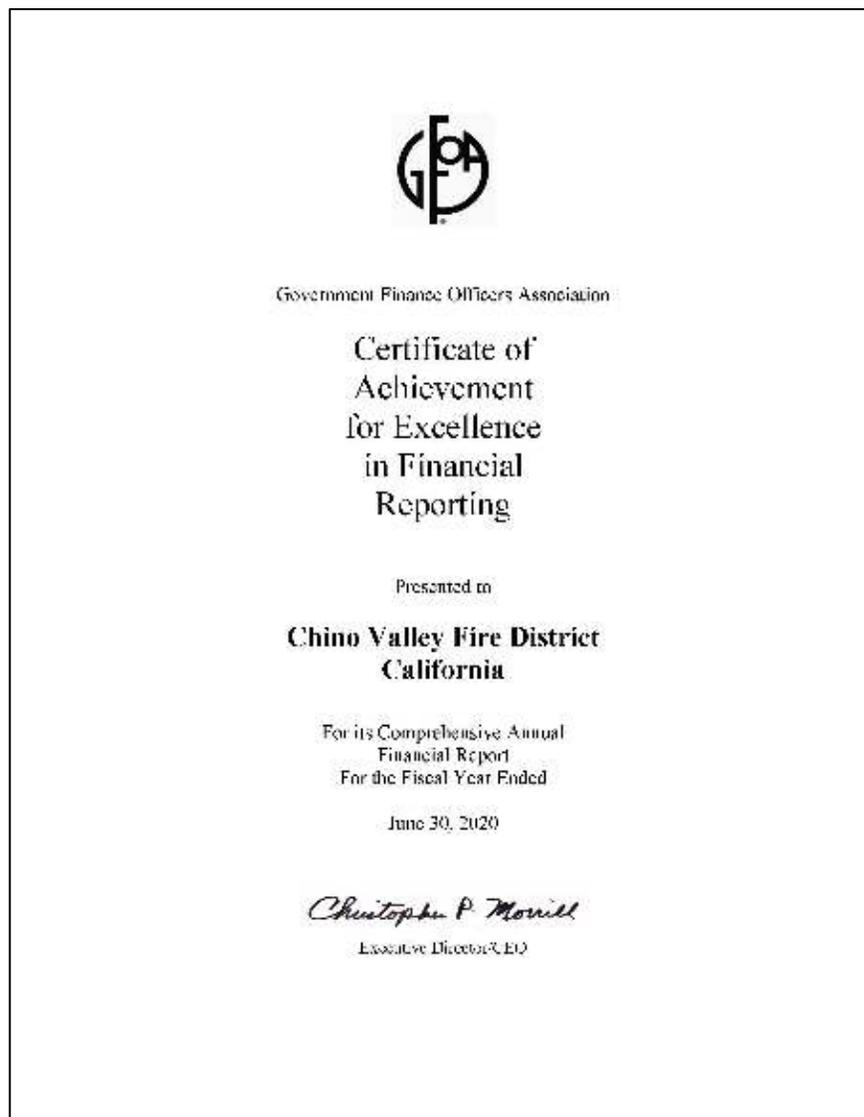


CHINO VALLEY FIRE DISTRICT

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, 2020. In order to be awarded a Certificate of Achievement, a government must publish and easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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



RESOLUTION NO. 2022-10

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CHINO VALLEY INDEPENDENT FIRE DISTRICT ADOPTING A BUDGET
FOR THE 2022-23 FISCAL YEAR**

WHEREAS, the Chino Valley Independent Fire District annual budget for the 2022-23 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 2022-23 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 2022-23 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 2022-23 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, 2022 and ending June 30, 2023, as approved and adopted by the Board of Directors of the Chino Valley Independent Fire District on June 8, 2022, is hereby formally adopted by resolution.

June 8, 2022

Original Budget Resolution No. 2022-10

Page 2

REVIEWED, APPROVED AND ADOPTED at a Board meeting held on the 8th day of June 2022, by the following vote, to wit:

AYES: BOARD MEMBERS: **Kreeger, DeMonaco, Luth, Ramos-Evinger and Williams.**

NOES: BOARD MEMBERS: **None.**

ABSENT: BOARD MEMBERS: **None.**

ABSTAIN: BOARD MEMBERS: **None.**



MIKE KREEGER, PRESIDENT

ATTEST:


SANDRA HENEY, CLERK OF THE BOARD

CHINO VALLEY FIRE DISTRICT

Mission, Vision & Values Policy Statement

MISSION

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

VISION

As an organization, we...

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

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

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

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

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

VALUES

- **FAITHFULNESS**

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

- **INTEGRITY**

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

- **RESPECT**

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

- **EXCELLENCE**

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

ORGANIZATIONAL & INTRODUCTORY INFORMATION



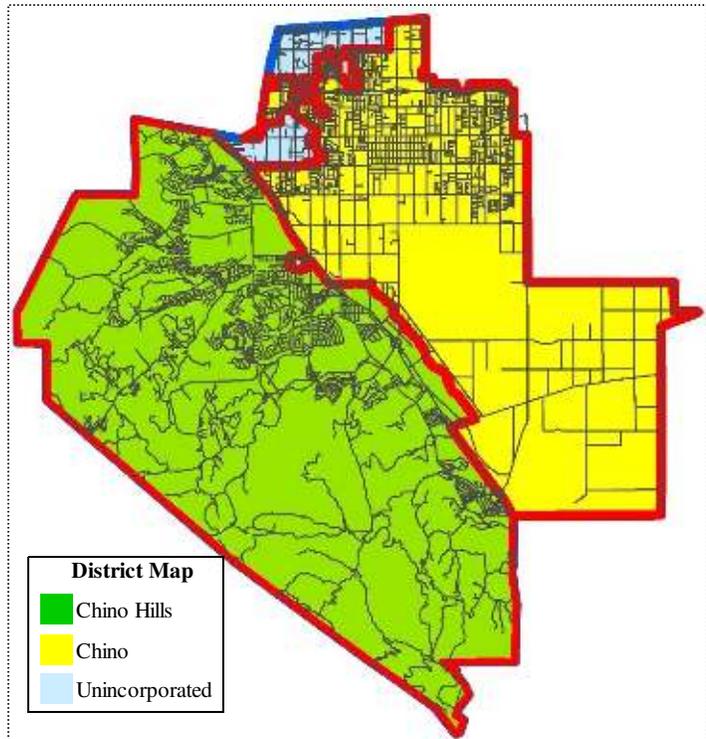
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CHINO VALLEY FIRE DISTRICT

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 176,868. 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 13,267 emergency calls in 2021.

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

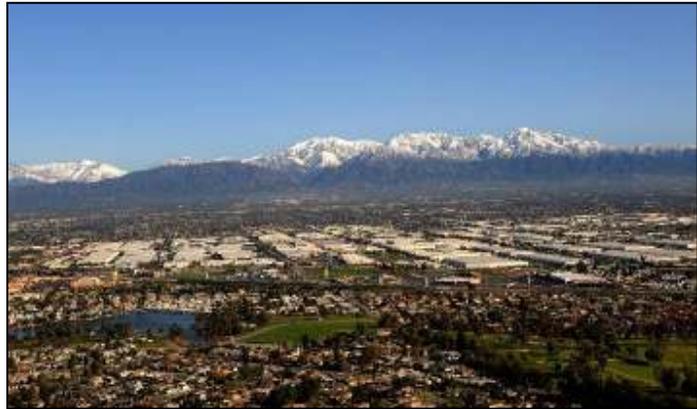


The Chino Valley community has a wide variety of development, which creates multiple fire problems. Approximately 48,000 residential units, from large single-family dwellings to apartment units, constitute the largest number of structure fires expected. This is due to the large number of residential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

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

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

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



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

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

A general aviation airport owned by the County of San Bernardino lies within the District. This airport had 194,101 aircraft operations for the twelve-month period ended December 31, 2021. 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

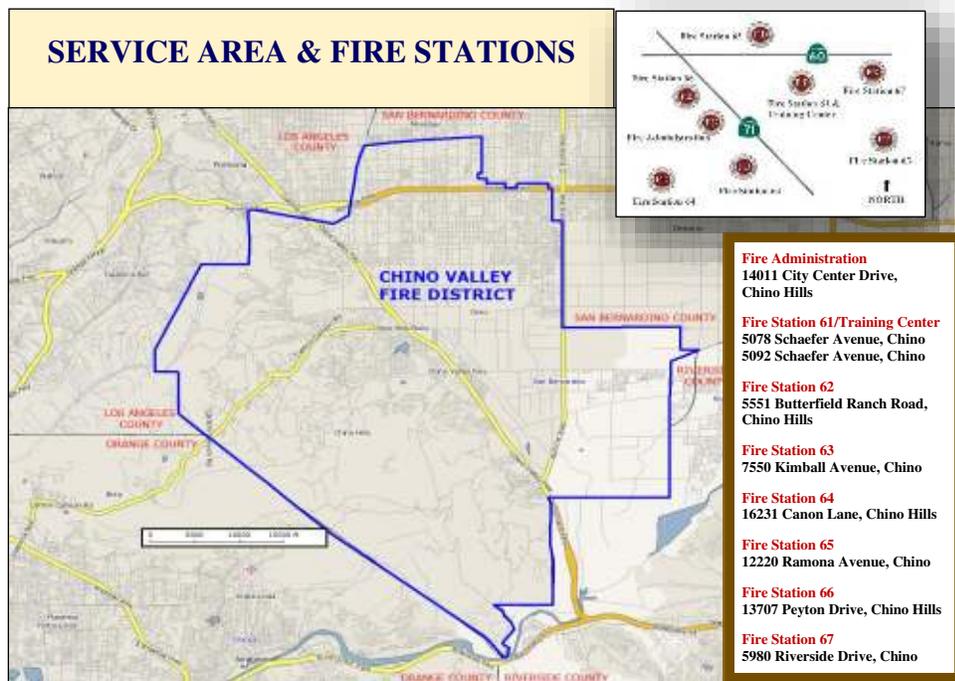
support, respond to incidents occurring in these rural areas, when needed.

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.

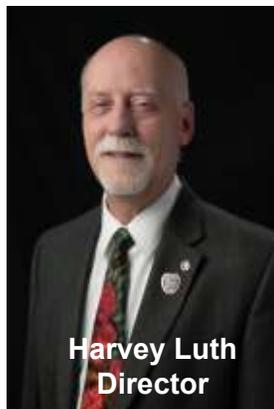
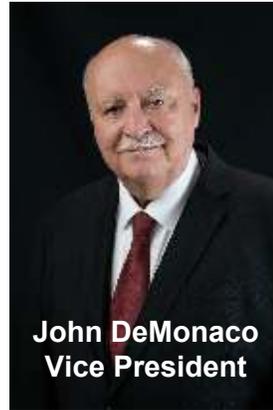


The District operates seven fire stations and employs approximately 155 full-time equivalent employees, including 116 sworn safety personnel. In addition to providing fire and emergency medical services within its jurisdiction, the District also provides fire and life safety

inspections, community education and community preparedness within the community.

CHINO VALLEY FIRE DISTRICT

Board of Directors & District Management



Contact: clerk@chofire.org

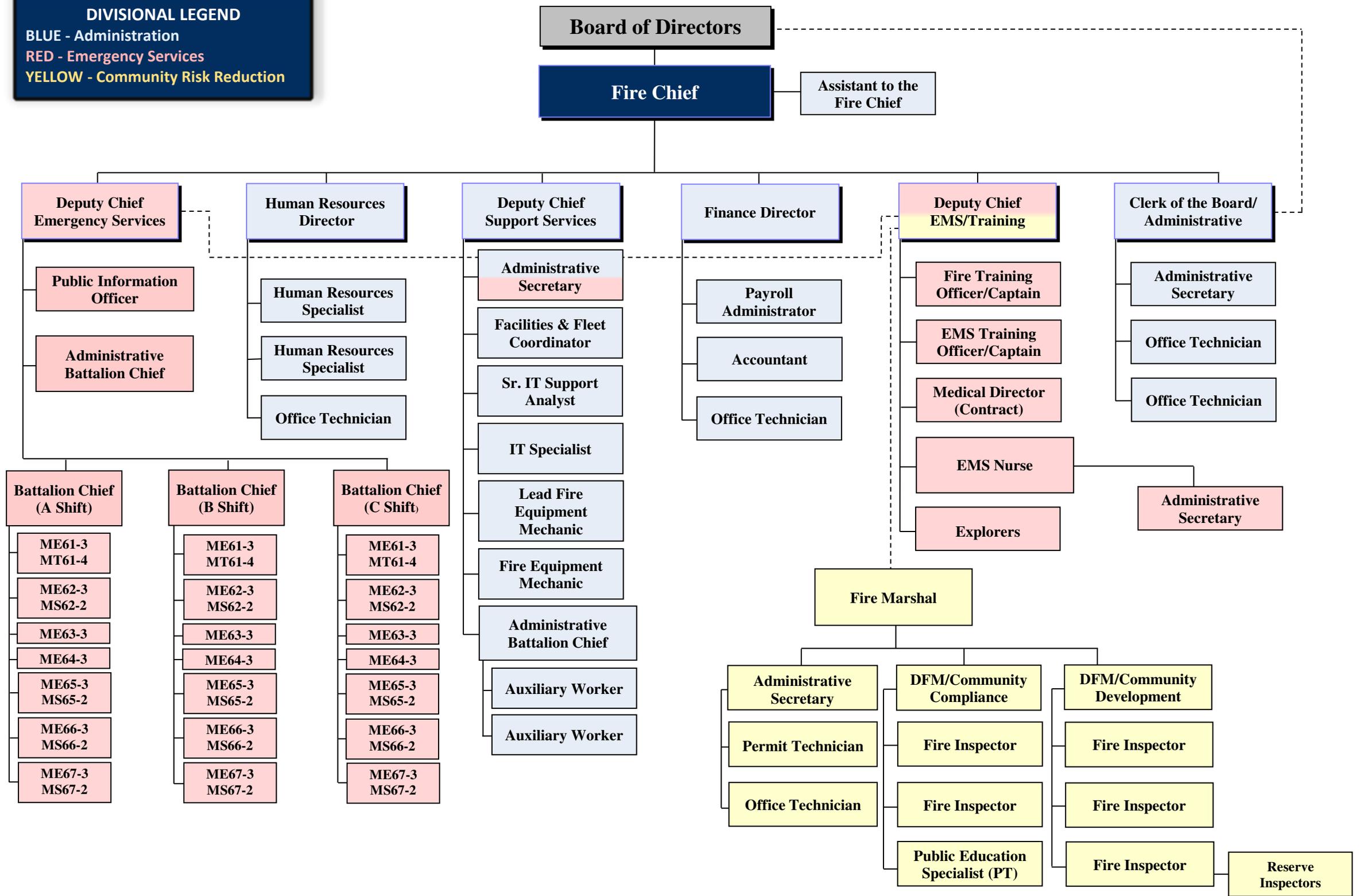


Senior Management Staff

Jeremy Ault	Deputy Chief
Nathan Cooke	Deputy Chief
Carlos Skibar	Deputy Chief
Mark Shaker	Finance Director
Sandra Heney	Clerk of the Board
OPEN	Human Resources Director

Chino Valley Fire District

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



Functional reporting as of 5/16/22

Chino Valley Fire District Personnel Listing

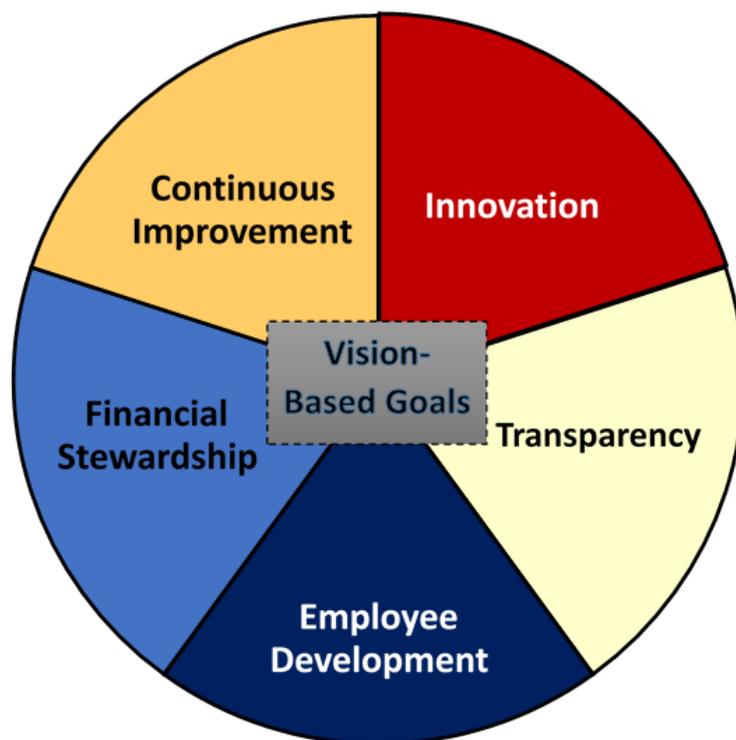
Full-Time Equivalent Staffing	FY19	FY20	FY21	FY22	FY23	Change FY22 to FY23
Administration						
Accountant	1.0	1.0	1.0	1.0	1.0	
Administrative Battalion Chief	2.0	2.0	2.0	2.0	2.0	
Administrative Secretary	1.5	1.5	1.5	1.5	1.5	
Assistant to the Fire Chief	-	-	-	-	1.0	1.0
Auxiliary Worker	2.0	2.0	2.0	2.0	2.0	*
Clerk of the Board/Administrative Manager	1.0	1.0	1.0	1.0	1.0	
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0	
Finance Director	1.0	1.0	1.0	1.0	1.0	
Fire Chief	1.0	1.0	1.0	1.0	1.0	
Fire Equipment Mechanic	-	-	-	-	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0	1.0	
Human Resources Specialist	2.0	2.0	2.0	2.0	2.0	
Lead Fire Equipment Mechanic	-	-	-	-	1.0	1.0
Office Technician	3.0	4.0	4.0	4.0	4.0	
Payroll Administrator (reclassification)	-	-	-	-	1.0	1.0
Payroll Coordinator (reclassification)	1.0	1.0	1.0	1.0	-	(1.0)
Receptionist	-	-	-	-	-	
Sr. IT Support Analyst	1.0	1.0	1.0	1.0	1.0	
IT Specialist	-	1.0	1.0	1.0	1.0	
Total Administration	19.5	21.5	21.5	21.5	24.5	3.0
Community Risk Reduction						
Administrative Secretary	1.0	1.0	1.0	1.0	1.0	
Deputy Fire Marshal	3.0	3.0	3.0	3.0	3.0	*
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
Fire Inspector	7.0	7.0	7.0	7.0	7.0	*
Fire Marshal	1.0	1.0	1.0	1.0	1.0	
Office Technician	1.0	1.0	1.0	1.0	1.0	
Permit Technician	1.0	1.0	1.0	1.0	1.0	
Public Education Specialist	0.6	0.6	0.6	0.6	0.6	
Public Information Officer (transfer to ES)	1.0	1.0	1.0	1.0	-	(1.0)
Total Community Risk Reduction	16.6	16.6	16.6	16.6	15.6	(1.0)
Emergency Services						
Administrative Secretary	0.5	0.5	0.5	1.5	1.5	
Battalion Chief	3.0	3.0	3.0	3.0	3.0	
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
EMS Coordinator	-	-	-	-	-	
EMS Nurse	1.0	1.0	1.0	1.0	1.0	
Fire Captain	24.0	24.0	24.0	24.0	24.0	
Fire Captain/EMS Training Officer	1.0	1.0	1.0	1.0	1.0	
Fire Captain/Fire Training Officer	1.0	1.0	1.0	1.0	1.0	
Fire Engineer	24.0	24.0	24.0	24.0	24.0	
Firefighter/Paramedic	51.0	51.0	51.0	51.0	57.0	6.0
Office Technician	0.7	0.7	0.7	-	-	
Public Information Officer (transfer from CRR)	-	-	-	-	1.0	1.0
Total Emergency Services	107.2	107.2	107.2	107.5	114.5	7.0
GRAND TOTAL	143.3	145.3	145.3	145.6	154.6	9.0

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

CHINO VALLEY FIRE DISTRICT

Vision Statement Based Goals

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



CHINO VALLEY FIRE DISTRICT

Staffing Overview & Departmental Reporting

STAFFING OVERVIEW

As a public safety agency, the vast majority of the District’s employees, about 76% of positions authorized in the FY23 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 FY23 budget, an addition of 9.0 FTE over FY22 staffing.

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

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

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

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

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

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

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

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

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

DEPARTMENTAL REPORTING

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

ADMINISTRATION

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

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



COMMUNITY RISK REDUCTION

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

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

EMERGENCY SERVICES

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

1. Administration
2. Training
3. Suppression

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10 Administration
Department: 01 ADMINISTRATION

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

FTE PERSONNEL					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Fire Chief	1.0	1.0	1.0	1.0	1.0
Assistant to the Fire Chief	0.0	0.0	0.0	0.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0	3.0

EXPENDITURES BY MAJOR CATEGORY*					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 845,439	\$ 839,104	\$ 865,165	\$ 979,119	\$ 1,105,671
Services and supplies	1,109,364	1,266,269	1,426,537	1,776,355	2,034,705
Capital Outlay	796,148	33,272	-	170,000	63,722
Total	\$2,750,951	\$2,138,644	\$2,291,702	\$2,925,474	\$3,204,098

*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 (requires bi-annual reaccreditation);
2. Maintain the California Special Districts Association District Transparency Certificate of Excellence (requires bi-annual renewal);
3. Automate Board member expense statement submission and approval process;
4. Continue to present the Fire District’s dedication of service to the community through the yearly State of the Fire District.
5. Conduct bi-annual Board elections.
6. Implement districting for bi-annual elections

FY23 BUDGET					
ADMINISTRATION DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Platinum accreditation (bi-annual)	#1	Ongoing – Renewal 10/22	Renewal process delayed until FY22	Further delayed until FY23	YES
Transparency Certificate of Excellence (bi-annual)	#2, #3	Ongoing – Renewal 10/22	Renewal process delayed until FY22	Further delayed until FY23	YES
Expense statement process	#1, #2	Original Target: 6/19, Revised to 12/22	In progress	In progress	YES
State of the Fire District Presentation	#1, #2, #3, #4, #5	Ongoing annually	YES	YES	YES
Board Election (bi-annual)	#1, #2, #3, #4, #5	Ongoing – Bi-annual (November of even years)	YES	N/A – Bi-annual	YES
Implement Election Districting	#2, #4	6/30/22	N/A – New Goal	YES	N/A – Completed

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0
Payroll Administrator[#]	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	4.0	4.0	4.0	4.0	4.0

[#]*Reclassified from Payroll Coordinator during FY22.*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 614,888	\$ 675,642	\$ 739,105	\$ 757,524	\$ 855,459
Services and supplies	96,565	121,281	75,944	146,645	129,360
Capital Outlay	-	-	-	-	-
Total	\$ 711,454	\$ 796,923	\$ 815,049	\$ 904,169	\$ 984,819

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 ERP consultant to work with staff in ensuring efficiencies in use of financial management software.
5. Procure consulting services to complete updated user fee study and indirect cost allocation plan.

FY23 BUDGET FINANCE DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
GFOA Budget award	#1, #2, #4, #5	Ongoing	YES	YES	YES
GFOA Comprehensive AFR award	#1, #2, #4, #5	Ongoing	YES	YES	YES
Employee development – staff training hours	#1, #3, #5	Ongoing	YES	YES	YES
Financial Management systems review	#1, #4, #5	6/30/23	N/A – New Goal	Defer to FY23	YES
Update user fee study & cost allocation plan	#1, #2, #4	6/30/23	N/A – New Goal	Project in process	YES – Project to be complete

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
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	0.0	1.0	1.0	1.0	1.0
Total	3.0	4.0	4.0	4.0	4.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2020	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 490,598	\$ 591,316	\$ 653,895	\$ 687,076	\$ 676,408
Services and supplies	127,776	101,771	77,181	149,080	128,135
Capital Outlay	-	-	-	-	-
Total	\$ 618,374	\$ 693,087	\$ 731,076	\$ 836,156	\$ 804,543

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. Update recruitment materials and job postings, focusing on marketing and advertising to align with District branding;
4. Full implementation of Benefits Administration to integrate with Open Enrollment;
5. Establish Diversity Committee to review District’s policies and procedures and make recommendations regarding diversity, equity, and inclusion.

FY23 BUDGET HR DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Update Personnel Rules	#2, #4	Ongoing	Review of rules by internal stakeholders	Continuation of legal review process	Provide recommendation for board approval
Document HR Procedures	#2, #3, #5	6/30/23	Documented at least 25% of HR processes and procedures	Document at least 50% of HR processes and procedures	Finalize guide by target date
Recruitment Marketing & Advertisement	#1, #2, #5	Ongoing	Implemented 50% of concepts from collaborative meetings	Evaluate concepts from collaborative meetings for effectiveness	Assist with the website rebuild regarding HR department
LOGO’s Benefits Administration Module	#1, #5	6/30/23	Implement in test site with Payroll Dept.	Continuous testing but not implemented with Payroll test	Complete by target date
Establish Diversity Committee	#1, #2, #5	Ongoing	Completed research and attended virtual meetings	Identity new Committee Chair	Reconvene Committee meetings to develop mission statement and vision

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Clerk of the Board/ Administrative Manager	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	3.0	3.0	3.0	3.0	3.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 389,463	\$ 438,866	\$ 533,548	\$ 557,799	\$ 562,968
Services and supplies	83,707	57,009	10,163	27,840	63,540
Capital Outlay	-	-	-	-	-
Total	\$ 473,170	\$ 495,875	\$ 543,711	\$ 585,639	\$ 626,508

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

COB DEPARTMENT GOALS & OBJECTIVES:

1. Update Conflict of Interest Code (bi-annually);
2. Continue employee staff development by collectively completing at least 80 hours of professional training and education;
3. Implement automation of public records requests;
4. Update Agenda Management Software system.

FY23 BUDGET COB DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Conflict of Interest Code (bi-annual)	#2, #4	12/31/22	Ongoing	YES	Ongoing
Employee development – staff training hours	#1, #3, #5	Ongoing	YES	YES	YES
Implement automation of public records requests	#1, #2, #5	3/31/22	N/A – New goal	Completed	N/A - complete
Update Agenda processing system	#2, #4	3/31/23	In Progress	In Progress	YES

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 15	SUPPORT SERVICES

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

FTE PERSONNEL					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Administrative Battalion Chief	2.0	2.0	2.0	2.0	2.0
Administrative Secretary	0.5 ¹	0.5	0.5	0.5	0.5
Auxiliary Worker	2.0	2.0	2.0	2.0	2.0
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0
Lead Fire Equipment Mechanic	0.0	0.0	0.0	0.0	1.0 ²
Fire Equipment Mechanic	0.0	0.0	0.0	0.0	1.0 ²
Senior IT Support Analyst	1.0	1.0	1.0	1.0	1.0
IT Specialist	0.0	1.0	1.0	1.0	1.0
Total	7.5	8.5	8.5	8.5	10.5

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

²New positions

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 1,603,242	\$ 1,797,546	\$ 1,191,050	\$ 1,222,431	\$ 1,501,610
Services and supplies	106,612	72,095	51,591	65,560	84,030
Capital Outlay	-	72,316	-	48,500	-
Total	\$ 1,709,853	\$ 1,941,957	\$ 1,242,641	\$ 1,336,491	\$ 1,585,640

SS DEPARTMENT GOALS & OBJECTIVES:

1. Replace and upgrade the exhaust removal system at all fire stations:
 - A. Receive grant for exhaust removal
 - B. Coordinate and work with the vendor to obtain quote for the replacement
 - C. Receive bids for the project and choose a contractor;
 - D. Complete the replacement and upgrade of the exhaust removal system;

2. Apparatus
 - A. Complete specification process for Fire Station 68 apparatus
 - B. Complete purchase order for Class 3 Firefighting Apparatus for Fire Station 63
 - C. Complete loose equipment purchases for apparatus
 - D. Update apparatus replacement schedule

3. Mechanic/Apparatus Program:
 - A. Establish and evaluate new program
 - B. Determine goals and objectives for new mechanics
 - C. Evaluate and purchase equipment for maintenance and repair
 - D. Complete mechanic program infrastructure
 - E. Evaluate mechanic program and provide an updated direction for 23/24

4. Strategic plan development for future fire stations and apparatus:
 - A. Perform an assessment of the future fire stations locations
 - B. Perform an assessment of the future apparatus needs for the District;
 - C. Establish working group to forecast and present the future needs of the District
 - D. Bolster current replacement fund
 - E. Establish a future facility (Capital Replacement) fund

5. Fire Station 68:
 - A. Complete design plans with the Internal Design Team and the Architect
 - B. Submit site/floor plans to begin General Plan amendments/Site Review
 - C. Complete CEQA process
 - D. Receive completed plans and submit to BOD for approval
 - E. Complete Construction bid process
 - F. Begin construction of Fire Station 68
 - G. Complete specification process for Fire Station 68 apparatus

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY23 BUDGET SS DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Exhaust removal system upgrade	#1, #5	6/23	N/A	New Goal	YES
Apparatus	#1, #4	6/23	N/A	New Goal	YES
Mechanic/Apparatus Program	#1, #3, #5	6/23	N/A	New Goal	YES
Strategic plan development for fire stations/apparatus	#1, #2, #4, #5	6/23	N/A	New Goal	YES
Fire Station 68	#1, #5	FY24	In Process	In Process	In Process

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
Total	3.0	3.0	3.0	3.0	3.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 778,359	\$ 947,626	\$ 714,367	\$ 735,914	\$ 775,039
Services and supplies	13,359	7,326	6,487	18,735	24,760
Capital Outlay	-	22,159	-	-	-
Total	\$ 791,718	\$ 977,111	\$ 720,854	\$ 754,649	\$ 799,799

CRR DIVISION-WIDE GOALS & OBJECTIVES:

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

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY23 BUDGET					
CRR DIVISION-WIDE PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Collection process on inspection fees	#1, #2, #4, #5	Ongoing	100%	95%	90-100%
Complete fire & life safety inspections and outreach (Results to exclude new construction inspections)	#1, #2, #4, #5	Ongoing	New Goal	1,250	1,250
Social media outreach/following (FY 2022 will be last year for reporting)	#2	Achieved	Accomplished a minimum of 5% growth for all SM platforms	Meet minimum increase	N/A
Electronic plan and permit submittal process	#1, #4, #5	Achieved	100% e-plan submittals Achieved	100%	N/A
Ensure efficiency with new technology changes	#1, #2, #4, #5	Ongoing	YES	YES	Implement new inspection software
Employee development- staff hours of training	#1, #3, #5	Ongoing	955.5 hours completed	400 hours	800 hours

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
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 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 928,043	\$ 1,118,393	\$ 1,397,962	\$ 1,549,954	\$ 1,649,998
Services and supplies	184,580	164,015	77,847	168,520	180,922
Capital Outlay	15,323	65,362	67,060	35,000	-
Total	\$ 1,127,945	\$ 1,347,770	\$ 1,542,869	\$ 1,753,474	\$ 1,830,920

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0
Public Education Specialist	0.6	0.6	0.6	0.6	0.6
Public Information Officer	1.0	1.0	1.0	1.0	0.0 ³
Total	2.6	2.6	2.6	2.6	1.6

³Transferred to 60 01, Emergency Services Administration

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 418,117	\$ 418,097	\$ 251,249	\$ 306,489	\$ 92,260
Services and supplies	54,222	52,019	35,704	62,920	58,865
Capital Outlay	-	-	-	-	-
Total	\$ 472,339	\$ 470,116	\$ 286,953	\$ 369,409	\$ 151,125

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60	Emergency Services
Department: 01	ADMINISTRATION

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

FTE PERSONNEL					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	0.5 ⁴	0.5	0.5	0.5	0.5
Public Information Officer	0.0	0.0	0.0	0.0	1.0 ⁵
Total	1.5	1.5	1.5	1.5	2.5

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

⁵Transferred from 20-22, CRR Preparedness

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 579,815	\$ 325,767	\$ 615,760	\$ 1,179,018	\$ 789,295
Services and supplies	46,847	52,666	34,248	33,825	60,175
Capital Outlay	13,907	-	-	-	-
Total	\$ 640,570	\$ 378,434	\$ 650,008	\$ 1,212,843	\$ 849,470

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Fire Captain/ EMS Training Officer	1.0	1.0	1.0	1.0	1.0
Fire Captain/ Fire Training Officer	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	0.0	0.0	0.0	0.0	1.0 ⁷
Office Technician	0.7	0.7	0.7	0.7	0.0
EMS Nurse	1.0 ⁶	1.0	1.0	1.0	1.0
Total	3.7	3.7	3.7	3.7	4.0

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

⁷Office Technician promoted to full-time Administrative Secretary

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$ 848,642	\$ 896,908	\$ 1,168,653	\$ 1,182,150	\$ 1,292,254
Services and supplies	76,296	62,664	58,651	149,655	127,234
Capital Outlay	106,710	-	-	14,000	14,000
Total	\$ 1,031,649	\$ 959,572	\$ 1,227,304	\$ 1,345,805	\$ 1,419,488

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

TRAINING DEPARTMENT GOALS & OBJECTIVES:

1. Continue to evaluate and improve the CVFD Cardiac Care Program and other EMS delivery services.
2. Support EMS QA/CQI processes that provide timely feedback to personnel for CPR and Cardiac Survivor metrics.
3. Engage with various stakeholders to ensure high level of service from existing SB County Ambulance provider and/or pursue ambulance transport opportunities within the Chino Valley.
4. Facilitate quality training to personnel at all levels for personal and professional development, across multiple forms of media and platforms; including Engineer, Captain, and BC academies and training.
5. Develop and maintain automated reporting methods for personnel to monitor compliance of District Key Performance Indicators, such as response times, NFIRS and ePCR compliance, and training records.
6. Conduct promotional exams, recruitments, and new hire orientations as necessary.

FY23 BUDGET					
TRAINING DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Evaluate and Improve Cardiac Care Program	#1, #5	Continuous	Top Tier Survivor KPIs	STEMI Center engagement	Continuous
Support EMS QA/QI Processes	#1, #2, #5	Continuous	Continuous	Image Trend	Continuous
Engage in Ambulance Transport opportunities	#1, #2, #3, #4, #5	Continuous	2 Ambulances deployed by ABH	ABH agreement in place	Continued Engagement
Seek innovative training opportunities	#1, #5	Continuous	Multiple classes and conferences	Continuous	Continuous
Develop Automated Reporting Methods	#1, #2, #5	12/22	N/A – New Goal	Reports to assist with divisional KPIs	Completion
Recruitments and New Hire Orientation	#1, #3, #5	Continuous	3 Promotionals 2 New FF Recruitments	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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Battalion Chief	3.0	3.0	3.0	3.0	3.0
Fire Captain	24.0	24.0	24.0	24.0	24.0
Fire Engineer	24.0	24.0	24.0	24.0	24.0
Firefighter/ Paramedic	51.0	51.0	51.0	51.0	57.0
Total	102.0	102.0	102.0	102.0	108.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2019	FY 2020	FY 2021	FY 2022 BUDGET	FY 2023 BUDGET
Salaries and benefits	\$28,103,904	\$28,757,184	\$32,049,690	\$36,457,979	\$35,031,554
Services and supplies	4,035,438	3,626,052	3,545,075	4,134,229	4,731,113
Capital Outlay	1,899,797	847,122	3,751,916	1,364,127	1,152,653
Total	\$34,039,140	\$33,230,359	\$39,346,681	\$41,956,355	\$40,915,320

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

1. Implement Chief Officer Succession Plan by filling all vacancies created by retirements and promotions.
2. Deploy our OES Type-3 Engine on mutual aid assignments, in support of the California Office of Emergency Services mission.
3. Initiate Tactical Paramedic Program in partnership with the Chino Police Department.
4. Achieve a Type-2 designation from the California Office of Emergency Services for Haz-Mat 61.
5. Initiate Unmanned Aircraft System (UAS-Drone) program to enhance CVFD’s situational awareness on emergency incidents.
6. Enhance our auto-aid agreements with Ontario Fire Department and Riverside County Fire (Eastvale).
7. Select, train, and equip new members for the USAR and Haz Mat Team.
8. Upgrade all Self-Contained Breathing Apparatus (SCBA) to comply with new industry standards.
9. Increase Haz-Mat team capabilities for detection, monitoring, and identification of hazardous materials, hazardous waste, and unknown substances.

FY23 BUDGET					
SUPPRESSION DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Chief Officer Succession Planning	#3	6/22	Ongoing	YES	N/A - Complete
Support OES mission with deployment of OES Type-3	#1, #5	Ongoing	Ongoing	Ongoing	Ongoing
Initiate Tactical Medic Program	#1, #5	6/23	N/A – New Goal	N/A – New Goal	YES
Achieve Type-2 OES Designation for Haz-Mat 61	#1, #5	6/23	Ongoing	Ongoing	YES
Initiate Unmanned Aircraft System (UAS-Drone) program	#1, #5	6/23	N/A – New Goal	N/A – New Goal	YES

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY23 BUDGET					
SUPPRESSION DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2021 RESULTS	FY 2022 ESTIMATE	FY 2023 TARGET
Enhance Auto-Aid agreements with area cooperators	#4	6/23	Ongoing	Ongoing	YES
Train new members for USAR and Haz-Mat Teams	#1, #3, #4, #5	Ongoing	Ongoing	Ongoing	Ongoing
Upgrade SCBA to comply with industry standards	#1	6/23	N/A – New Goal	N/A – New Goal	YES
Increase Haz-Mat team capabilities for detection, monitoring, and identification of unknown substances	#1, #5	6/23	N/A – New Goal	N/A – New Goal	YES



CHINO VALLEY FIRE DISTRICT

Account Code Structure

ACCOUNT CODE STRUCTURE

Division – Department

100-10-01-000	Administration – Admin
100-10-11-000	Administration – Finance
100-10-12-000	Administration – Human Resources
100-10-13-000	Administration – Clerk of the Board
100-10-15-000	Administration – Support Services
100-20-01-000	Community Risk Reduction – Admin
100-20-21-000	Community Risk Reduction – Compliance & Development
100-20-22-000	Community Risk Reduction – Preparedness
100-60-01-000	Emergency Services – Admin
100-60-61-000	Emergency Services – Training
100-60-62-000	Emergency Services – Suppression

FUND	DIVISION	DEPARTMENT	PROJECT	ACCOUNT
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Example:

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

Fund (this field will always be 100)

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

Department (varies within Division)

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

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

Common Accounts

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

CHINO VALLEY FIRE DISTRICT

District Facilities

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

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

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

CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES

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

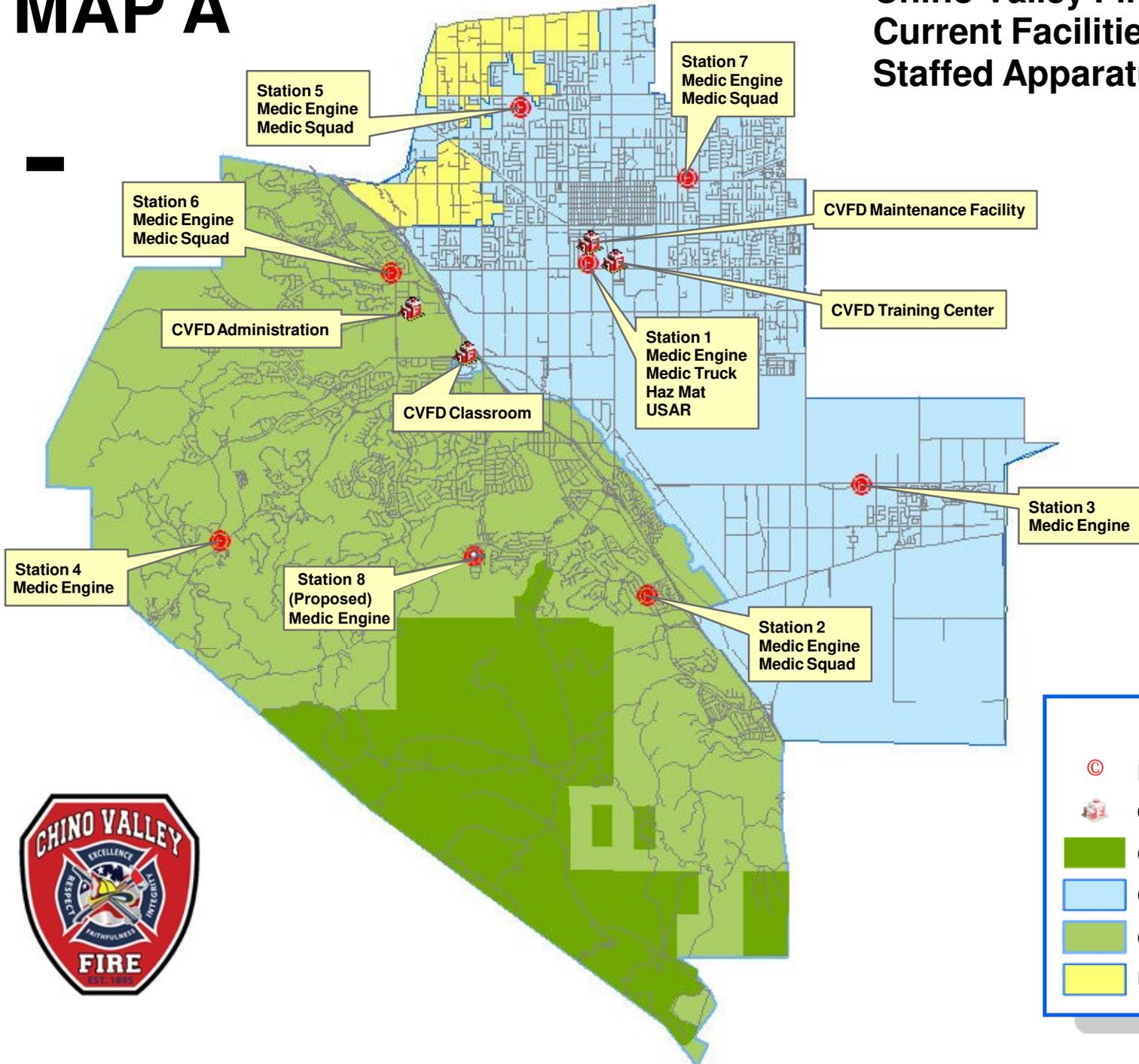
CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES

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)	
CVFD Classrooms (Old Training Center)	4040 Eucalyptus Avenue Chino	

MAP A

Chino Valley Fire District Current Facilities and Staffed Apparatus



LEGEND

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



CHINO VALLEY FIRE DISTRICT

2022-23 Budget Calendar

DATE	ACTIVITY
December 15, 2021	Budget Kick-Off
January 21, 2022	Completed Requests to BCs & DFMs
February 18	Input Due to Deputy Chiefs & Managers
March 18	Budget Input Due to Finance Department
April 20	Management Review
May 11	Draft Budget to Board
May 25	Budget Workshop
June 8	Original Budget Adoption
February 8, 2023	Mid-Year (Amended) Budget Review

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

FINAL (Rev 2) 4/12/22

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):

2022-23 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 8 	<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.

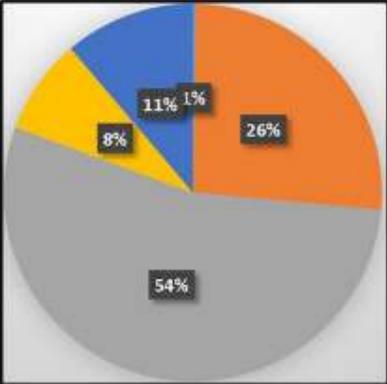
CHINO VALLEY FIRE DISTRICT
BUDGETARY PRACTICES & FINANCIAL POLICIES



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 FY23 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.

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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 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. **Glossary of Terms** – Definition of the various terms listed in budgetary documents.
12. **Glossary of Acronyms** – Definition of the various acronyms (abbreviated terms) listed in budgetary documents.

BUDGET SUMMARY INFORMATION



CHINO VALLEY FIRE DISTRICT

Budget Summary

	Operating Budget	Capital Replacement		TOTALS
Fund: 100 / 500 General Fund				
Revenue	\$ 53,173,310	\$ -	\$	53,173,310
Expenditures				
6000 - Salaries and benefits	\$ 44,332,516		\$	44,332,516
7000 - Services and supplies	7,622,839			7,622,839
8000 - Capital outlay	1,152,653	\$ 63,722		1,216,375
Total Expenditures	\$ 53,108,008	\$ 63,722	\$	53,171,730
Net Change in Fund Balance	\$ 65,302	\$ (63,722)	\$	1,580
Transfers In				
From Equipment Replacement Fund	\$ -	\$ 63,722	\$	63,722

CHINO VALLEY FIRE DISTRICT

Budget Summary - Multi-Year Comparison

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Original Budget
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 30,904,228	\$ 32,907,802	\$ 35,001,556	\$ 36,443,436	\$ 38,242,619
4100 - Contract revenue	9,976,808	10,236,270	11,042,545	11,255,485	11,788,511
4200 - Other revenue	3,068,599	2,277,003	5,237,353	9,970,855	3,142,180
Revenue Totals	\$ 43,949,635	\$ 45,421,075	\$ 51,281,454	\$ 57,669,776	\$ 53,173,310
Expenditures					
6000 - Salaries and benefits	\$ 35,600,510	\$ 36,806,449	\$ 40,180,442	\$ 45,615,453	\$ 44,332,516
7000 - Services and supplies	5,938,153	5,583,169	5,399,428	6,733,364	7,622,839
8000 - Capital outlay	2,828,500	1,040,230	3,818,977	1,631,627	1,216,375
Expenditure Totals	\$ 44,367,163	\$ 43,429,848	\$ 49,398,847	\$ 53,980,444	\$ 53,171,730
Net Change in Fund Balance	\$ (417,528)	\$ 1,991,227	\$ 1,882,607	\$ 3,689,332	\$ 1,580
Transfers In - Capital Replacement	\$ 110,911	\$ 89,000	\$ 2,010,749	\$ 150,135	\$ 63,722
Net Operating Revenue	\$ (306,617)	\$ 2,080,227	\$ 3,893,356	\$ 3,839,467	\$ 65,302

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Changes in Fund Balance

	FY22 AMENDED BUDGET				
	Fund Balance 7-1-2021	Revenues	Expenditures	Transfers	Fund Balance 6-30-2022
Nonspendable:					
Deposits and Prepaid Items	\$ 70,134			\$ -	\$ 70,134
Restricted:					
Section 115 Trust	8,127,679			-	8,127,679
Committed:					
Workers' Comp Reserve	4,076,565			-	4,076,565
Equipment Replacement	754,438			-	754,438
Facility Acquisition & Maintenance	57,799			1,734	59,533
Compensated Absences	2,338,183			70,145	2,408,328
Emergency Contingency	7,847,106			1,149,635	8,996,741
Assigned:					
Budget Transfers & Pension Funding	740,036			(740,036)	-
Unassigned:					
Minimum Fund Balance	7,960,000			1,764,332	9,724,332
Available	-	\$ 51,281,454	\$ 49,398,847	(2,245,810)	-
TOTAL	\$ 31,971,940	\$ 51,281,454	\$ 49,398,847	\$ -	\$ 34,217,750

	FY23 ORIGINAL BUDGET				
	Fund Balance 7-1-2022	Revenues	Expenditures	Transfers	Fund Balance 6-30-2023
Nonspendable:					
Deposits and Prepaid Items	\$ 70,134			\$ -	\$ 70,134
Restricted:					
Section 115 Trust	8,127,679			-	8,127,679
Committed:					
Workers' Comp Reserve	4,076,565			-	4,076,565
Equipment Replacement	754,438			875,853	1,630,291
Facility Acquisition & Maintenance	59,533			1,786	61,319
Compensated Absences	2,408,328			72,250	2,480,578
Emergency Contingency	8,996,741			(134,786)	8,861,955
Assigned:					
Budget Transfers & Pension Funding	-			521	521
Unassigned:					
Minimum Fund Balance	9,724,332			(814,044)	8,910,288
Available	-	\$ 53,173,310	\$ 53,171,730	(1,580)	-
TOTAL	\$ 34,217,750	\$ 53,173,310	\$ 53,171,730	\$ -	\$ 34,219,330

BUDGET DETAIL INFORMATION



CHINO VALLEY FIRE DISTRICT

Revenue History

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Original Budget
Fund: 100 / 500 - General Fund					
Revenues					
4000 - Property tax revenue					
4010	\$ 27,509,218	\$ 29,533,154	\$ 31,039,216	\$ 33,118,827	\$ 34,609,174
4020	1,235,078	1,302,522	1,403,249	1,380,609	1,376,720
4030	477,556	526,336	681,037	400,541	681,836
4040	789,938	785,199	964,168	800,000	800,000
4050	252,102	252,503	244,526	300,962	314,505
4080	630,061	461,434	598,330	397,497	415,384
4090	10,275	46,654	71,030	45,000	45,000
Account Classification Total: 4000 - Property tax revenue	\$ 30,904,228	\$ 32,907,802	\$ 35,001,556	\$ 36,443,436	\$ 38,242,619
4100 - Contract revenue					
4110	\$ 9,976,808	\$ 10,236,270	\$ 11,042,545	\$ 11,255,485	\$ 11,788,511
Account Classification Total: 4100 - Contract revenue	\$ 9,976,808	\$ 10,236,270	\$ 11,042,545	\$ 11,255,485	\$ 11,788,511
4200 - Other revenue					
4200	\$ 1,280,526	\$ 1,354,350	\$ 1,356,952	\$ 1,316,800	\$ 1,572,597
4202	26,982	27,106	10,643	30,000	30,000
4210	3,510	3,605	1,456	3,000	3,000
4215	90,749	119,330	90,650	90,000	90,000
4220	923,753	377,934	3,665,909	5,068,599	500,000
4225	30,215	-	-	3,325,209	30,000
4230	238,758	43,749	27,450	-	-
4235	1,196	-	1,021	1,000	1,000
4240	-	-	-	121,247	790,583
4245	472,910	350,929	83,272	15,000	125,000
Account Classification Total: 4200 - Other revenue	\$ 3,068,599	\$ 2,277,003	\$ 5,237,353	\$ 9,970,855	\$ 3,142,180
Revenues Total	\$ 43,949,635	\$ 45,421,075	\$ 51,281,454	\$ 57,669,776	\$ 53,173,310

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Expenditure History

		2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Original Budget
Fund: 100 / 500 - General Fund						
<u>Expenditures</u>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 16,667,434	\$ 16,562,545	\$ 17,259,108	\$ 19,236,576	\$ 20,723,832
6015	Salaries - part time	112,421	92,933	92,218	117,103	71,586
6030	Uniform allowance	48,900	47,079	46,643	46,450	48,850
6035	Coverage - training and support	496,570	547,614	938,410	3,038,139	1,073,826
6036	Coverage - emergency response and	5,068,526	4,620,833	6,331,289	5,249,104	3,997,468
6037	Coverage - worker's compensation	553,908	1,081,368	944,040	1,275,000	1,200,000
6040	Call back or standby	9,455	9,135	8,978	11,315	11,315
6045	Separation payments	149,483	337,183	215,698	320,000	404,000
6050	Special compensation	686,190	671,927	681,432	776,760	806,791
6090	Annual leave buyback	819,405	657,747	619,912	600,000	600,000
6125	PERS retirement	5,697,438	6,075,097	7,346,084	8,563,522	8,561,905
6130	Survivor's benefits	10,838	10,924	11,783	11,401	12,398
6210	Long term disability	18,128	18,807	19,500	29,144	33,468
6215	Unemployment insurance	16,618	17,444	16,066	16,016	17,024
6220	Health and dental insurance	2,728,875	2,883,945	3,087,629	2,999,815	3,625,760
6225	Social security medicare	338,709	351,923	387,720	313,117	339,068
6230	State disability insurance	24,110	28,576	34,439	36,714	38,160
6235	Worker's compensation expense	1,624,682	2,108,881	1,283,294	1,900,000	1,550,000
6240	Life insurance	79,040	80,608	78,208	84,317	91,141
6318	Deferred comp benefit	412,121	574,409	729,190	858,000	914,044
6340	Technology allowance	-	-	-	65,460	64,380
6350	Tuition reimbursement	37,659	27,471	48,801	67,500	147,500
Account Classification Total: 6000 - Salaries and benefits		\$ 35,600,510	\$ 36,806,449	\$ 40,180,442	\$ 45,615,453	\$ 44,332,516
7000 - Services and supplies						
7025	Clothing	\$ 489,607	\$ 178,131	\$ 176,010	\$ 506,871	\$ 303,287
7035	Telephone	277,880	260,865	258,103	262,436	274,080
7042	Cellular phones	56,107	91,448	112,255	62,100	74,160
7043	Electronic equipment maintenance	237,828	337,907	389,018	485,812	527,774
7070	Food	9,172	5,303	5,430	12,750	13,750
7075	Memberships	18,375	20,555	19,229	32,210	40,697
7080	Publications	6,153	8,805	5,369	12,180	16,140
7085	Legal postings	1,655	7,177	6,902	10,800	11,800
7120	Small tools and equipment	122,086	226,530	184,598	191,950	275,717
7125	Inventory equipment	58,959	85,896	93,459	82,200	190,050
7130	Non-inventory equipment	319,462	216,664	328,849	126,335	275,180
7135	Special department expenses	50,775	43,267	28,345	64,025	78,125
7140	Training	157,401	126,488	77,301	288,541	383,624
7180	Utilities	235,182	253,677	269,284	281,796	305,664
7250	General liability insurance	158,076	209,071	345,029	430,100	500,000
7305	Office supplies	38,901	38,774	38,858	53,200	56,000
7310	Postage	21,350	15,390	13,798	20,000	20,000
7323	Printing	18,301	8,685	11,296	29,700	42,700
7405	Services - auditing	24,020	10,020	18,905	20,475	21,000
7415	County services	231,481	241,454	298,024	250,000	370,000
7440	Services - legal	761,840	185,769	249,135	350,000	350,000
7445	Services - dispatch	680,460	934,197	572,740	645,148	704,588
7450	Services - other	964,982	874,965	668,866	993,684	1,193,378
7535	General household expense	29,581	41,419	24,422	24,000	27,420
7540	Medical supplies	104,402	82,277	152,514	224,671	259,827
7550	Vehicle maintenance	427,531	582,490	505,738	533,550	355,400
7555	Equipment maintenance	55,058	56,589	58,330	106,800	127,403
7560	Fuel	192,506	176,849	166,760	200,000	300,000
7570	Structure maintenance	189,022	262,507	319,968	430,050	525,075
7597	Structure rent/lease	-	-	893	1,980	-
Account Classification Total: 7000 - Services and supplies		\$ 5,938,153	\$ 5,583,169	\$ 5,399,428	\$ 6,733,364	\$ 7,622,839

CHINO VALLEY FIRE DISTRICT

Expenditure History

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Original Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	1,476,393	101,321	620,342	327,747	810,583
8840 Capital - equipment	639,015	82,504	88,175	251,054	342,070
8850 Capital - vehicles	713,092	856,405	3,110,460	1,052,826	63,722
8970 Capital - lease purchase equipment			-	-	-
Account Classification Total: 8000 - Capital outlay	\$ 2,828,500	\$ 1,040,230	\$ 3,818,977	\$ 1,631,627	\$ 1,216,375
Expenditures Total	\$ 44,367,163	\$ 43,429,848	\$ 49,398,847	\$ 53,980,444	\$ 53,171,730

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2019 Actual	2020 Actual	2021 Actual	2022	2023 Original
		Amount	Amount	Amount	Amended Budget	Budget
Fund: 100 / 500 - General Fund						
Expenditures						
Division: 10 - Administration						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 2,377,046	\$ 2,632,669	\$ 2,359,019	\$ 2,544,629	\$ 2,728,370
6015	Salaries - part time	23,704	181	-	-	-
6030	Uniform allowance	6,700	6,075	4,525	4,525	4,575
6035	Coverage - training and support	31,111	91,740	39,044	59,019	89,300
6036	Coverage - emergency response and leave	41,231	28,403	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	80,453	-	28,766	-	120,000
6050	Special compensation	21,185	27,864	-	28,162	23,466
6090	Annual leave buyback	229,799	200,939	236,783	72,000	72,000
6125	PERS retirement	526,750	655,870	598,044	639,295	712,445
6130	Survivor's benefits	8,076	8,236	8,959	8,459	9,288
6210	Long term disability	18,128	18,808	19,501	15,975	18,857
6215	Unemployment insurance	2,201	2,703	2,184	2,184	2,520
6220	Health and dental insurance	399,266	459,862	472,779	542,447	613,597
6225	Social security medicare	45,777	47,809	43,708	45,093	49,522
6230	State disability insurance	12,210	14,847	18,257	19,381	22,078
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	14,326	16,800	14,794	15,260	17,733
6318	Deferred comp benefit	94,383	125,280	131,828	147,300	159,225
6340	Technology allowance	-	-	-	35,220	34,140
6350	Tuition reimbursement	11,284	4,388	4,571	25,000	25,000
Account Classification Total: 6000 - Salaries and benefits		\$ 3,943,630	\$ 4,342,474	\$ 3,982,762	\$ 4,203,949	\$ 4,702,116
7000 - Services and supplies						
7025	Clothing	\$ 6,236	\$ 2,237	\$ 1,097	\$ 3,050	\$ 3,600
7035	Telephone	26,756	32,149	31,867	37,140	37,620
7042	Cellular phones	24,696	30,552	34,485	-	3,060
7043	Electronic equipment maintenance	190,512	207,456	220,794	314,660	341,930
7070	Food	9,063	4,988	5,053	11,500	11,500
7075	Memberships	15,697	15,507	16,014	23,460	28,705
7080	Publications	884	766	841	2,440	2,440
7085	Legal postings	699	4,147	2,523	5,000	6,000
7120	Small tools and equipment	21,544	19,284	7,995	17,500	17,500
7125	Inventory equipment	11,911	9,419	1,554	5,000	7,000
7130	Non-inventory equipment	5,249	69,933	4,331	15,000	9,500
7135	Special department expenses	11,812	3,785	627	6,500	6,500
7140	Training	91,230	60,442	14,612	112,690	130,540
7180	Utilities	61,997	68,332	72,296	72,300	84,240
7250	General liability insurance	158,076	209,071	345,028	430,100	500,000
7305	Office supplies	24,788	21,170	27,407	29,500	33,000
7310	Postage	21,350	15,377	13,798	20,000	20,000
7323	Printing	11,688	4,129	4,714	12,000	12,000
7405	Services - auditing	24,020	10,020	18,905	20,475	21,000
7415	County services	231,481	241,454	298,024	250,000	370,000
7440	Services - legal	136,840	185,769	249,135	350,000	350,000
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	379,800	327,318	198,441	331,355	331,905
7535	General household expense	-	-	-	-	-
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	15,021	13,287	12,318	13,600	14,100
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	42,674	61,833	58,665	80,230	97,630
7597	Structre rent/lease	-	-	892	1,980	-
Account Classification Total: 7000 - Services and supplies		\$ 1,524,024	\$ 1,618,425	\$ 1,641,416	\$ 2,165,480	\$ 2,439,770

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2019 Actual	2020 Actual	2021 Actual	2022	2023 Original
		Amount	Amount	Amount	Amended Budget	Budget
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	663,460	14,539	-	28,500	-
8840	Capital - equipment	9,275	-	-	170,000	-
8850	Capital - vehicles	123,413	91,048	-	20,000	63,722
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 796,148	\$ 105,587	\$ -	\$ 218,500	\$ 63,722

Division Total: 10 - Administration	\$ 6,263,802	\$ 6,066,486	\$ 5,624,178	\$ 6,587,929	\$ 7,205,608
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Division: 20 - Prevention

6000 - Salaries and benefits						
6010	Salaries regular	\$ 1,251,849	\$ 1,385,283	\$ 1,303,290	\$ 1,419,316	\$ 1,296,062
6015	Salaries - part time	48,859	52,269	51,238	74,872	71,586
6030	Uniform allowance	4,250	4,450	3,946	3,600	3,625
6035	Coverage - training and support	34,202	58,673	57,602	54,243	82,515
6036	Coverage - emergency response and leave	-	-	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	9,351	9,135	8,978	11,315	11,315
6045	Separation payments	-	87,357	-	-	-
6050	Special compensation	15,618	17,713	22,975	23,699	20,101
6090	Annual leave buyback	71,185	87,226	33,510	42,000	36,000
6125	PERS retirement	383,788	440,907	505,462	512,653	522,532
6130	Survivor's benefits	308	329	327	326	305
6210	Long term disability	-	-	-	11,189	10,769
6215	Unemployment insurance	1,547	1,904	1,512	1,512	1,400
6220	Health and dental insurance	218,473	234,033	244,827	283,190	267,552
6225	Social security medicare	20,905	23,293	21,227	22,689	21,460
6230	State disability insurance	10,371	12,042	13,945	15,220	11,740
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	6,998	7,634	7,014	7,273	6,715
6318	Deferred comp benefit	40,736	60,005	69,429	78,000	73,200
6340	Technology allowance	-	-	-	8,760	7,920
6350	Tuition reimbursement	6,078	1,863	18,295	22,500	72,500
Account Classification Total: 6000 - Salaries and benefits		\$ 2,124,518	\$ 2,484,116	\$ 2,363,577	\$ 2,592,357	\$ 2,517,297

7000 - Services and supplies

7025	Clothing	\$ 25,244	\$ 2,778	\$ 5,485	\$ 6,075	\$ 7,650
7035	Telephone	-	-	-	-	-
7042	Cellular phones	9,443	10,194	8,785	-	-
7043	Electronic equipment maintenance	8,607	8,686	3,598	16,105	24,255
7070	Food	-	-	-	-	-
7075	Memberships	825	3,103	2,140	4,635	6,072
7080	Publications	2,370	4,556	1,939	2,410	6,370
7085	Legal postings	956	3,030	4,379	5,800	5,800
7120	Small tools and equipment	2,961	2,264	3,474	3,500	3,500
7125	Inventory equipment	-	-	-	5,000	-
7130	Non-inventory equipment	8,168	2,422	5,116	8,000	5,000
7135	Special department expenses	30,891	34,680	24,597	35,700	43,200
7140	Training	25,630	16,121	13,358	36,500	44,500
7180	Utilities	-	-	-	-	-
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	5,611	7,685	5,370	12,500	12,500
7310	Postage	-	-	-	-	-
7323	Printing	5,680	4,125	1,916	8,500	8,500
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	-	-	-	-
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	125,776	123,716	39,882	105,450	97,200
7535	General household expense	-	-	-	-	-

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2019 Actual	2020 Actual	2021 Actual	2022	2023 Original
		Amount	Amount	Amount	Amended Budget	Budget
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	-	-	-	-	-
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 252,162	\$ 223,360	\$ 120,039	\$ 250,175	\$ 264,547
8000 - Capital outlay						
8830	Capital - structure improvements	\$ -	\$ -	\$ -	\$ -	\$ -
8840	Capital - equipment	15,323	-	-	-	-
8850	Capital - vehicles	-	87,521	67,060	35,000	-
Account Classification Total: 8000 - Capital outlay		15,323	87,521	67,060	35,000	-
Division Total: 20 - Prevention		\$ 2,392,003	\$ 2,794,997	\$ 2,550,676	\$ 2,877,532	\$ 2,781,844
Division: 60 - Operations						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 13,038,539	\$ 12,544,593	\$ 13,596,799	\$ 15,272,631	\$ 16,699,400
6015	Salaries - part time	39,857	40,483	40,980	42,231	-
6030	Uniform allowance	37,950	36,554	38,171	38,325	40,650
6035	Coverage - training and support	431,257	397,201	841,765	2,924,877	902,011
6036	Coverage - emergency response and leave	5,027,295	4,592,430	6,331,289	5,249,104	3,997,468
6037	Coverage - worker's compensation	553,908	1,081,368	944,040	1,275,000	1,200,000
6040	Call back or standby	104	-	-	-	-
6045	Separation payments	69,030	249,825	215,698	320,000	284,000
6050	Special compensation	649,387	626,349	629,692	724,899	763,224
6090	Annual leave buyback	518,420	369,582	349,618	486,000	492,000
6125	PERS retirement	4,786,900	4,978,320	6,242,578	7,411,574	7,326,928
6130	Survivor's benefits	2,454	2,359	2,496	2,616	2,805
6210	Long term disability	-	-	-	1,980	3,842
6215	Unemployment insurance	12,870	12,837	12,371	12,320	13,104
6220	Health and dental insurance	2,111,135	2,190,049	2,370,023	2,174,178	2,744,611
6225	Social security medicare	272,028	280,821	322,785	245,335	268,086
6230	State disability insurance	1,528	1,688	2,237	2,113	4,342
6235	Worker's compensation expense	1,624,682	2,108,881	1,283,294	1,900,000	1,550,000
6240	Life insurance	57,715	56,175	56,400	61,784	66,693
6318	Deferred comp benefit	277,002	389,124	527,932	632,700	681,619
6340	Technology allowance	-	-	-	21,480	22,320
6350	Tuition reimbursement	20,300	21,220	25,935	20,000	50,000
Account Classification Total: 6000 - Salaries and benefits		\$ 29,532,361	\$ 29,979,859	\$ 33,834,103	\$ 38,819,147	\$ 37,113,103
7000 - Services and supplies						
7025	Clothing	\$ 458,128	\$ 173,116	\$ 169,429	\$ 497,746	\$ 292,037
7035	Telephone	251,124	228,715	226,236	225,296	236,460
7042	Cellular phones	21,967	50,703	68,986	62,100	71,100
7043	Electronic equipment maintenance	38,710	121,766	164,626	155,047	161,589
7070	Food	109	315	377	1,250	2,250
7075	Memberships	1,853	1,945	1,075	4,115	5,920
7080	Publications	2,900	3,483	2,589	7,330	7,330
7085	Legal postings	-	-	-	-	-
7120	Small tools and equipment	97,581	204,979	173,128	170,950	254,717
7125	Inventory equipment	47,047	76,477	91,905	72,200	183,050
7130	Non-inventory equipment	306,044	144,310	319,403	103,335	260,680
7135	Special department expenses	8,072	4,802	3,121	21,825	28,425
7140	Training	40,542	49,925	49,330	139,351	208,584
7180	Utilities	173,185	185,345	196,989	209,496	221,424
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	8,502	9,919	6,082	11,200	10,500
7310	Postage	-	13	-	-	-
7323	Printing	933	431	4,666	9,200	22,200
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	625,000	-	-	-	-

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2019 Actual	2020 Actual	2021 Actual	2022	2023 Original
		Amount	Amount	Amount	Amended Budget	Budget
7445	Services - dispatch	680,460	934,197	572,740	645,148	704,588
7450	Services - other	459,406	423,931	430,543	556,879	764,273
7535	General household expense	29,581	41,419	24,422	24,000	27,420
7540	Medical supplies	104,402	82,277	152,514	224,671	259,827
7550	Vehicle maintenance	427,531	582,490	505,738	533,550	355,400
7555	Equipment maintenance	40,036	43,302	46,012	93,200	113,303
7560	Fuel	192,506	176,849	166,760	200,000	300,000
7570	Structure maintenance	146,348	200,674	261,304	349,820	427,445
7597	Structure rent/lease	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 4,161,967	\$ 3,741,383	\$ 3,637,975	\$ 4,317,709	\$ 4,918,522
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	812,933	86,783	620,341	299,247	810,583
8840	Capital - equipment	614,418	82,505	8,174	81,054	342,070
8850	Capital - vehicles	589,679	677,835	3,043,400	997,826	-
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 2,017,030	\$ 847,123	\$ 3,671,915	\$ 1,378,127	\$ 1,152,653
Division Total: 60 - Operations		\$ 35,711,358	\$ 34,568,365	\$ 41,143,993	\$ 44,514,983	\$ 43,184,278
Expenditures Total		\$ 44,367,163	\$ 43,429,848	\$ 49,318,847	\$ 53,980,444	\$ 53,171,730

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Year-over-Year Budget Comparisons

	2022 Amended Budget		2023 Original Budget	Variance	Change
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 36,443,436	\$	38,242,619	\$ 1,799,183	4.9%
4100 - Contract revenue	11,255,485		11,788,511	533,026	4.7%
4200 - Other revenue	9,970,855		3,142,180	(6,828,675)	-68.5%
Revenue Totals	\$ 57,669,776	\$	53,173,310	\$ (4,496,466)	-7.8%
Expenditures					
6000 - Salaries and benefits	\$ 45,615,453	\$	44,332,516	\$ (1,282,937)	-2.8%
7000 - Services and supplies	6,733,364		7,622,839	889,475	13.2%
8000 - Capital outlay	1,631,627		1,216,375	(415,252)	-25.5%
Operating & Capital Expenditures	\$ 53,980,444	\$	53,171,730	\$ (808,714)	-1.5%
Net Change in Fund Balance	\$ 3,689,332	\$	1,580	\$ (3,687,752)	
Transfers In - Capital Replacement	\$ 2,010,749	\$	63,722	\$ (1,947,027)	
Net Operating Revenue	\$ 5,700,081	\$	65,302	\$ (5,634,779)	

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2022 Amended Budget	2023 Original Budget
Fund: 100 / 500 - General Fund			
<u>Expenditures</u>			
6000 - Salaries and benefits			
6010	Salaries regular	\$ 19,236,576	\$ 20,723,832
6035	Coverage - training and support	3,038,139	1,073,826
6036	Coverage - emergency response and leave	5,249,104	3,997,468
6037	Coverage - worker's compensation	1,275,000	1,200,000
6045	Separation payments	320,000	404,000
6220	Health and dental insurance	2,999,815	3,625,760
6225	Social security medicare	313,117	339,068
6235	Worker's compensation expense	1,900,000	1,550,000

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	\$ 1,487,256	7.7%	Nine new positions plus negotiated salary increases.
6035	Coverage - training and support	(1,964,313)	-64.7%	Non-recurring overtime expenditures in FY22 associated with ambulance transport and pandemic-related illness coverage.
6036	Coverage - emergency response and leave	(1,251,636)	-23.8%	Substantial overtime expenditures in FY22 associated with mutual aid incidents, not anticipated to recur in FY23.
6037	Coverage - worker's compensation	(75,000)	-5.9%	Based on favorable trend in reduced level of worker's compensation activity.
6045	Separation payments	84,000	26.3%	Based on projected retirements in FY23.
6220	Health and dental insurance	625,945	20.9%	New positions plus fewer projected vacant positions in FY23.
6225	Social security medicare	25,951	8.3%	Impact of new positions.
6235	Worker's compensation expense	(350,000)	-18.4%	Based on favorable trend in reduced level of worker's compensation activity.

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2022 Amended Budget	2023 Original Budget
6318	Deferred comp benefit	858,000	914,044
6350	Tuition reimbursement	67,500	147,500
Total: 6000 - Salaries and benefits		\$ 45,615,453	\$ 44,332,516
7000 - Services and supplies			
7025	Clothing	\$ 506,871	\$ 303,287
7043	Electronic equipment maintenance	\$ 485,812	\$ 527,774
7120	Small tools and equipment	191,950	275,717
7125	Inventory equipment	82,200	190,050
7130	Non-inventory equipment	126,335	275,180
7140	Training	288,541	383,624

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
6318	Deferred comp benefit	56,044	6.5%	New positions plus negotiated benefit increase.
6350	Tuition reimbursement	80,000	118.5%	Primarily due to negotiated benefit increase.
Total: 6000 - Salaries and benefits		\$ (1,282,937)	-2.8%	
7000 - Services and supplies				
7025	Clothing	\$ (203,584)	-40.2%	Triennial uniform replacement in FY22.
7043	Electronic equipment maintenance	41,962	8.6%	General increase in information technology & licensing agreements.
7120	Small tools and equipment	83,767	43.6%	Significant increases in material costs needed for emergency response.
7125	Inventory equipment	107,850	131.2%	Mattresses for all stations, vehicle mounted TIC's, & large tools for mechanics.
7130	Non-inventory equipment	148,845	117.8%	Apparatus & EPCR cyclical replacement (all apparatus) and mandated retrofit to all SCBA's.
7140	Training	95,083	33.0%	Training budget in FY23 restored to normal post-pandemic levels.

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2022 Amended Budget	2023 Original Budget
7250	General liability insurance	430,100	500,000
7415	County services	250,000	370,000
7445	Services - dispatch	645,148	704,588
7450	Services - other	993,684	1,193,378
7540	Medical supplies	224,671	259,827
7550	Vehicle maintenance	533,550	355,400
7560	Fuel	200,000	300,000
7570	Structure maintenance	430,050	525,075

Total: 7000 - Services and supplies	\$ 6,733,364	\$ 7,622,839
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Note: Account classification totals are presented for comparative illustration purposes only.

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
7250	General liability insurance	69,900	16.3%	Industry-wide increases due to reinsurance reforms and large catastrophic losses suffered by insurers in recent years.
7415	County services	120,000	48.0%	Bi-annual election costs in FY23.
7445	Services - dispatch	59,440	9.2%	General cost increases plus fiscal impact of continuing service enhancement.
7450	Services - other	199,694	20.1%	District absorbing full cost of wildland agreement, previously partially funded by City of Chino Hills.
7540	Medical supplies	35,156	15.6%	Increased medical supplies necessary to stock ambulances.
7550	Vehicle maintenance	(178,150)	-33.4%	Anticipated reduction in outside costs of starting internal mechanic shop.
7560	Fuel	100,000	50.0%	Increasing fuel prices.
7570	Structure maintenance	95,025	22.1%	Necessary repairs to floors in various fire stations.
Total: 7000 - Services and supplies		\$ 889,475	13.2%	

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

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2023 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	2,000.00	2,000.00
	Account 6035 - Coverage - training and support Totals			\$2,000.00
Account 7025 - Clothing				
100-10-01-000-7025	Board member clothing - District logo	5	300.00	1,500.00
100-10-01-000-7025	Board member clothing - miscellaneous	2	300.00	600.00
100-10-01-000-7025	Chief clothing	1	500.00	500.00
	Account 7025 - Clothing Totals			\$2,600.00
Account 7035 - Telephone				
100-10-01-000-7035	Backup internet - disaster recovery plan	12	360.00	4,320.00
100-10-01-000-7035	District Spectrum internet service	12	1,400.00	16,800.00
100-10-01-000-7035	District Spectrum phone service	12	840.00	10,080.00
100-10-01-000-7035	Phones lines - fire, security, backup	12	350.00	4,200.00
	Account 7035 - Telephone Totals			\$35,400.00
Account 7043 - Electronic equipment maintenance				
100-10-01-000-7043	Agenda management software - maintenance	1	22,000.00	22,000.00
100-10-01-000-7043	Antivirus software	1	6,000.00	6,000.00
100-10-01-000-7043	Application patch management & support	1	800.00	800.00
100-10-01-000-7043	Audio visual - annual maintenance	1	7,500.00	7,500.00
100-10-01-000-7043	Barracuda backup server maintenance - disaster recovery plan	1	35,000.00	35,000.00
100-10-01-000-7043	Barracuda email filter	1	7,500.00	7,500.00
100-10-01-000-7043	Computer imaging software & maintenance	100	7.50	750.00
100-10-01-000-7043	CVFD website - annual maintenance	1	5,000.00	5,000.00
100-10-01-000-7043	Data room remote monitoring - disaster recovery plan	1	120.00	120.00
100-10-01-000-7043	Digital media player - content management	1	750.00	750.00
100-10-01-000-7043	FTP plans/mapping - annual maintenance	1	250.00	250.00
100-10-01-000-7043	Laserfiche software - annual maintenance	1	24,500.00	24,500.00
100-10-01-000-7043	Microsoft Enterprise - annual maintenance	1	25,000.00	25,000.00
100-10-01-000-7043	Mobile device management subscription & support	250	240.00	60,000.00
100-10-01-000-7043	Network management software & maintenance	1	240.00	240.00
100-10-01-000-7043	Network monitoring software & maintenance	1	240.00	240.00
100-10-01-000-7043	NextRequest - records management system	1	8,000.00	8,000.00
100-10-01-000-7043	Package delivery tracking software	1	1,910.00	1,910.00
100-10-01-000-7043	PlanetBid - annual license	1	4,000.00	4,000.00
100-10-01-000-7043	Tyler ERP - annual maintenance	1	56,000.00	56,000.00
100-10-01-000-7043	Video management software	1	6,500.00	6,500.00
100-10-01-000-7043	Visitor digital check-in software - administration lobby	1	4,650.00	4,650.00
100-10-01-000-7043	Vmware software - annual maintenance	1	8,500.00	8,500.00
100-10-01-000-7043	VOIP Smartnet - annual maintenance	1	30,000.00	30,000.00
	Account 7043 - Electronic equipment maintenance Totals			\$315,210.00
Account 7070 - Food				
100-10-01-000-7070	Food - Fire Board meetings	1	3,500.00	3,500.00
100-10-01-000-7070	Food - special meetings	1	3,000.00	3,000.00
	Account 7070 - Food Totals			\$6,500.00
Account 7075 - Memberships				

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2023 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-10-01-000-7075	CFA membership	1	2,500.00	2,500.00
100-10-01-000-7075	CSDA membership	1	10,000.00	10,000.00
100-10-01-000-7075	FDAC membership	1	1,000.00	1,000.00
100-10-01-000-7075	IAFC membership	1	350.00	350.00
100-10-01-000-7075	Miscellaneous membership	1	1,200.00	1,200.00
100-10-01-000-7075	Service club membership	6	800.00	4,800.00
	Account 7075 - Memberships Totals			\$19,850.00
	Account 7080 - Publications			
100-10-01-000-7080	Chino Champion - digital & printed subscriptions	3	75.00	225.00
100-10-01-000-7080	Daily Bulletin - digital subscription	2	120.00	240.00
100-10-01-000-7080	Miscellaneous publications	1	200.00	200.00
	Account 7080 - Publications Totals			\$665.00
	Account 7085 - Legal postings			
100-10-01-000-7085	Legal notices - agenda postings	1	5,000.00	5,000.00
	Account 7085 - Legal postings Totals			\$5,000.00
	Account 7120 - Small tools and equipment			
100-10-01-000-7120	Disaster prep supplies - Administration	1	5,000.00	5,000.00
100-10-01-000-7120	Facility supplies	1	5,000.00	5,000.00
	Account 7120 - Small tools and equipment Totals			\$10,000.00
	Account 7125 - Inventory equipment			
100-10-01-000-7125	Furniture replacement - administration	1	7,000.00	7,000.00
	Account 7125 - Inventory equipment Totals			\$7,000.00
	Account 7130 - Non-inventory equipment			
100-10-01-000-7130	Computer-related equipment - administration	1	2,000.00	2,000.00
100-10-01-000-7130	PA system	1	3,500.00	3,500.00
	Account 7130 - Non-inventory equipment Totals			\$5,500.00
	Account 7135 - Special department expenses			
100-10-01-000-7135	Community support/sponsorships/Salute to Public Safety	1	3,000.00	3,000.00
100-10-01-000-7135	District promotional items	1	3,000.00	3,000.00
100-10-01-000-7135	Quest donation	1	500.00	500.00
	Account 7135 - Special department expenses Totals			\$6,500.00
	Account 7140 - Training			
100-10-01-000-7140	Board & staff workshops	1	5,500.00	5,500.00
100-10-01-000-7140	Board of Directors - training & travel	5	6,000.00	30,000.00
100-10-01-000-7140	Fire Chief - training & travel	1	10,000.00	10,000.00
	Account 7140 - Training Totals			\$45,500.00
	Account 7180 - Utilities			
100-10-01-000-7180	Utilities - Admin	12	6,075.00	72,900.00
	Account 7180 - Utilities Totals			\$72,900.00
	Account 7250 - General liability insurance			
100-10-01-000-7250	District wide liability insurance	1	500,000.00	500,000.00
	Account 7250 - General liability insurance Totals			\$500,000.00
	Account 7305 - Office supplies			
100-10-01-000-7305	Office supplies - general	1	10,000.00	10,000.00
100-10-01-000-7305	Recognition items	1	3,000.00	3,000.00
100-10-01-000-7305	Toner - administration desktop printers	1	5,000.00	5,000.00
	Account 7305 - Office supplies Totals			\$18,000.00
	Account 7310 - Postage			
100-10-01-000-7310	Postage - all facilities & weed abatement	1	20,000.00	20,000.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2023 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
Account 7310 - Postage Totals				\$20,000.00
Account 7323 - Printing				
100-10-01-000-7323	Special awards/plaques/tiles/certificates	1	5,000.00	5,000.00
100-10-01-000-7323	Stationary & miscellaneous printing	1	5,000.00	5,000.00
Account 7323 - Printing Totals				\$10,000.00
Account 7415 - County services				
100-10-01-000-7415	County administrative services - property tax	1	250,000.00	250,000.00
100-10-01-000-7415	Election costs	1	120,000.00	120,000.00
Account 7415 - County services Totals				\$370,000.00
Account 7440 - Services - legal				
100-10-01-000-7440	District wide legal services	1	350,000.00	350,000.00
Account 7440 - Services - legal Totals				\$350,000.00
Account 7450 - Services - other				
100-10-01-000-7450	Bank & credit card monthly fees	12	2,000.00	24,000.00
100-10-01-000-7450	Board & staff development	1	10,000.00	10,000.00
100-10-01-000-7450	Climatec HVAC quarterly training agreement	4	2,500.00	10,000.00
100-10-01-000-7450	DI system - monthly service	1	400.00	400.00
100-10-01-000-7450	LAFCO	1	20,000.00	20,000.00
100-10-01-000-7450	Law enforcement services - Board meetings	24	600.00	14,400.00
100-10-01-000-7450	Paper shredder service	1	1,000.00	1,000.00
100-10-01-000-7450	SCAQMD permits	1	500.00	500.00
100-10-01-000-7450	State of the District - event & video	1	35,000.00	35,000.00
100-10-01-000-7450	West End FERC	1	25,000.00	25,000.00
Account 7450 - Services - other Totals				\$140,300.00
Account 7555 - Equipment maintenance				
100-10-01-000-7555	Climatec air handling system maintenance	1	2,500.00	2,500.00
100-10-01-000-7555	Copier - monthly lease & usage	4	2,400.00	9,600.00
Account 7555 - Equipment maintenance Totals				\$12,100.00
Account 7570 - Structure maintenance				
100-10-01-000-7570	Alarm maintenance - fire & security	1	2,500.00	2,500.00
100-10-01-000-7570	Alarm monitoring - fire & security	12	130.00	1,560.00
100-10-01-000-7570	Backflow testing	4	75.00	300.00
100-10-01-000-7570	Carpet cleaning	4	300.00	1,200.00
100-10-01-000-7570	Floor polishing	4	350.00	1,400.00
100-10-01-000-7570	General repairs	1	2,500.00	2,500.00
100-10-01-000-7570	Generator - repair & maintenance	1	2,000.00	2,000.00
100-10-01-000-7570	HVAC - repair & maintenance	1	6,500.00	6,500.00
100-10-01-000-7570	Ice machine - repair & maintenance	1	500.00	500.00
100-10-01-000-7570	Janitorial services	12	2,500.00	30,000.00
100-10-01-000-7570	Landscape services	12	350.00	4,200.00
100-10-01-000-7570	Painting - Admin exterior	1	18,500.00	18,500.00
100-10-01-000-7570	Pest control	12	80.00	960.00
100-10-01-000-7570	Plumbing	1	3,000.00	3,000.00
100-10-01-000-7570	Rolling gates - repair & maintenance	2	500.00	1,000.00
100-10-01-000-7570	Roof - repair & maintenance	1	1,000.00	1,000.00
100-10-01-000-7570	Window washing	1	1,500.00	1,500.00
Account 7570 - Structure maintenance Totals				\$78,620.00
Account 8850 - Capital - vehicles				
100-10-01-000-8850	Fire Chief vehicle - F150	118	63,722.00	63,722.00

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G/L Account	Transaction	Units	Unit Cost	Total
	Account 8850 - Capital - vehicles Totals			\$63,722.00
	Department 01 - Administration Totals			\$2,097,367.00
Department	11 - Finance			
	Account 6035 - Coverage - training and support			
100-10-11-000-6035	Project overtime	1	20,000.00	20,000.00
	Account 6035 - Coverage - training and support Totals			\$20,000.00
	Account 7075 - Memberships			
100-10-11-000-7075	AFSS membership	1	60.00	60.00
100-10-11-000-7075	CSMFO membership (4)	1	445.00	445.00
100-10-11-000-7075	GFOA membership (2)	1	430.00	430.00
100-10-11-000-7075	Miscellaneous membership	1	500.00	500.00
	Account 7075 - Memberships Totals			\$1,435.00
	Account 7080 - Publications			
100-10-11-000-7080	Manuals & reference guides	1	1,000.00	1,000.00
	Account 7080 - Publications Totals			\$1,000.00
	Account 7120 - Small tools and equipment			
100-10-11-000-7120	Miscellaneous supplies	1	500.00	500.00
	Account 7120 - Small tools and equipment Totals			\$500.00
	Account 7130 - Non-inventory equipment			
100-10-11-000-7130	Miscellaneous equipment	1	1,000.00	1,000.00
	Account 7130 - Non-inventory equipment Totals			\$1,000.00
	Account 7140 - Training			
100-10-11-000-7140	AFSS quarterly meetings	1	140.00	140.00
100-10-11-000-7140	CalPERS conference	2	1,450.00	2,900.00
100-10-11-000-7140	CPA license renewal	1	500.00	500.00
100-10-11-000-7140	CSMFO chapter meetings	4	120.00	480.00
100-10-11-000-7140	CSMFO conference	4	1,500.00	6,000.00
100-10-11-000-7140	General training	4	1,000.00	4,000.00
100-10-11-000-7140	GFOA conference	1	2,000.00	2,000.00
100-10-11-000-7140	Tyler conference	2	2,500.00	5,000.00
	Account 7140 - Training Totals			\$21,020.00
	Account 7305 - Office supplies			
100-10-11-000-7305	Office supplies	1	4,000.00	4,000.00
	Account 7305 - Office supplies Totals			\$4,000.00
	Account 7405 - Services - auditing			
100-10-11-000-7405	Annual financial audit	1	21,000.00	21,000.00
	Account 7405 - Services - auditing Totals			\$21,000.00
	Account 7450 - Services - other			
100-10-11-000-7450	GFOA - ACFR award program review fees	1	460.00	460.00
100-10-11-000-7450	GFOA - budget award program review fees	1	445.00	445.00
100-10-11-000-7450	GovInvest pension software services	1	6,500.00	6,500.00
100-10-11-000-7450	Other financial consultation & support	1	20,000.00	20,000.00
100-10-11-000-7450	PERS GASB 68 statement fees	4	350.00	1,400.00
100-10-11-000-7450	Property tax revenue consultant	4	4,750.00	19,000.00
100-10-11-000-7450	Sec115 trust investment fees (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			\$79,405.00
	Department 11 - Finance Totals			\$149,360.00

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G/L Account	Transaction	Units	Unit Cost	Total
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	21,000.00	21,000.00
	Account 7043 - Electronic equipment maintenance Totals			\$21,000.00
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 7075 - Memberships				
100-10-12-000-7075	AFSS membership	1	60.00	60.00
100-10-12-000-7075	CalPELRA membership	1	370.00	370.00
100-10-12-000-7075	SHRM membership	1	230.00	230.00
	Account 7075 - Memberships Totals			\$660.00
Account 7080 - Publications				
100-10-12-000-7080	Labor law posters	1	775.00	775.00
	Account 7080 - Publications Totals			\$775.00
Account 7085 - Legal postings				
100-10-12-000-7085	Recruitment ads & legal notices	1	1,000.00	1,000.00
	Account 7085 - Legal postings Totals			\$1,000.00
Account 7120 - Small tools and equipment				
100-10-12-000-7120	Miscellaneous office equipment	1	2,000.00	2,000.00
	Account 7120 - Small tools and equipment Totals			\$2,000.00
Account 7130 - Non-inventory equipment				
100-10-12-000-7130	Miscellaneous equipment	1	500.00	500.00
	Account 7130 - Non-inventory equipment Totals			\$500.00
Account 7140 - Training				
100-10-12-000-7140	AFSS conference & quarterly meetings	1	1,600.00	1,600.00
100-10-12-000-7140	CalPERS conference	2	1,450.00	2,900.00
100-10-12-000-7140	Labor law training	2	2,000.00	4,000.00
100-10-12-000-7140	LCW conference	2	2,000.00	4,000.00
100-10-12-000-7140	NEOGOV conference	1	1,600.00	1,600.00
100-10-12-000-7140	SDRMA claims education day	2	2,100.00	4,200.00
100-10-12-000-7140	SHRM training	1	700.00	700.00
100-10-12-000-7140	Tyler conference	1	2,500.00	2,500.00
100-10-12-000-7140	Tyler in-house training	1	2,000.00	2,000.00
	Account 7140 - Training Totals			\$23,500.00
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 7323 - Printing				
100-10-12-000-7323	Recruitment materials & business cards	1	1,500.00	1,500.00
	Account 7323 - Printing Totals			\$1,500.00
Account 7450 - Services - other				
100-10-12-000-7450	Consulting services - personnel (Messina)	1	21,600.00	21,600.00
100-10-12-000-7450	Employee counseling - Counseling Team	1	12,550.00	12,550.00
100-10-12-000-7450	Investigative services	120	12,000.00	12,000.00

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G/L Account	Transaction	Units	Unit Cost	Total
100-10-12-000-7450	Legal consortium membership - LCW	1	4,350.00	4,350.00
100-10-12-000-7450	Miscellaneous	1	500.00	500.00
100-10-12-000-7450	SEC125 administrative fees	1	5,600.00	5,600.00
100-10-12-000-7450	Transcription services - investigation interviews	1		5,600.00
	Account 7450 - Services - other Totals			\$62,200.00
	Department 12 - Human Resources Totals			\$138,135.00
Department 13 - Office of the Clerk				
Account 6035 - Coverage - training and support				
100-10-13-000-6035	Overtime - Board meetings	1	6,000.00	6,000.00
100-10-13-000-6035	Overtime - Special events	1	2,000.00	2,000.00
	Account 6035 - Coverage - training and support Totals			\$8,000.00
Account 7043 - Electronic equipment maintenance				
100-10-13-000-7043	Adobe electronic signature subscription	4	180.00	720.00
100-10-13-000-7043	Archive social media - cloud software	12	250.00	3,000.00
100-10-13-000-7043	Form 700 automation - cloud software	1	2,000.00	2,000.00
	Account 7043 - Electronic equipment maintenance Totals			\$5,720.00
Account 7075 - Memberships				
100-10-13-000-7075	Miscellaneous memberships	1	1,000.00	1,000.00
	Account 7075 - Memberships Totals			\$1,000.00
Account 7140 - Training				
100-10-13-000-7140	AFSS, CCAC, CSDA, IIMC, TCC conferences	7	2,000.00	14,000.00
100-10-13-000-7140	Local training & webinars	8	65.00	520.00
	Account 7140 - Training Totals			\$14,520.00
Account 7323 - Printing				
100-10-13-000-7323	Miscellaneous printing	1	500.00	500.00
	Account 7323 - Printing Totals			\$500.00
Account 7450 - Services - other				
100-10-13-000-7450	Legal consortium - BBK	1	4,600.00	4,600.00
100-10-13-000-7450	Temporary help	1	37,200.00	37,200.00
	Account 7450 - Services - other Totals			\$41,800.00
	Department 13 - Office of the Clerk Totals			\$71,540.00
Department 15 - Support Services				
Account 6035 - Coverage - training and support				
100-10-15-000-6035	Administrative Secretary - half time	1	500.00	500.00
100-10-15-000-6035	Auxilliary Workers	2	2,000.00	4,000.00
100-10-15-000-6035	Facilities & Fleet Coordinator	1	6,000.00	6,000.00
100-10-15-000-6035	IT Specialist	1	6,000.00	6,000.00
100-10-15-000-6035	Mechanics	2	10,000.00	20,000.00
100-10-15-000-6035	Senior IT Support Analyst	1	12,800.00	12,800.00
	Account 6035 - Coverage - training and support Totals			\$49,300.00
Account 7025 - Clothing				
100-10-15-000-7025	Work boots	5	200.00	1,000.00
	Account 7025 - Clothing Totals			\$1,000.00
Account 7035 - Telephone				
100-10-15-000-7035	Phone lines - fire, security, backup	12	185.00	2,220.00
	Account 7035 - Telephone Totals			\$2,220.00
Account 7075 - Memberships				

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G/L Account	Transaction	Units	Unit Cost	Total
100-10-15-000-7075	AFSS membership	1	60.00	60.00
100-10-15-000-7075	Deputy Chief - miscellaneous memberships	1	2,000.00	2,000.00
100-10-15-000-7075	Facilities & Fleet Coordinator - miscellaneous memberships	1	700.00	700.00
100-10-15-000-7075	IT Specialist - miscellaneous memberships	1	500.00	500.00
100-10-15-000-7075	Mechanics - miscellaneous memberships	2	1,000.00	2,000.00
100-10-15-000-7075	Senior IT Support Analyst - miscellaneous memberships	1	500.00	500.00
	Account 7075 - Memberships Totals			\$5,760.00
	Account 7120 - Small tools and equipment			
100-10-15-000-7120	Specialty tools & equipment - Facilities & Fleet Coordinator	1	5,000.00	5,000.00
	Account 7120 - Small tools and equipment Totals			\$5,000.00
	Account 7130 - Non-inventory equipment			
100-10-15-000-7130	Specialty tools & equipment - IT support	1	2,500.00	2,500.00
	Account 7130 - Non-inventory equipment Totals			\$2,500.00
	Account 7140 - Training			
100-10-15-000-7140	Administrative Secretary - training & travel	1	2,500.00	2,500.00
100-10-15-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-10-15-000-7140	Facilities & Fleet Coordinator - training & travel	1	500.00	500.00
100-10-15-000-7140	IT Specialist - training & travel	1	3,500.00	3,500.00
100-10-15-000-7140	Mechanics - training & travel	2	2,500.00	5,000.00
100-10-15-000-7140	Senior IT Support Analyst - training & travel	1	7,000.00	7,000.00
	Account 7140 - Training Totals			\$26,000.00
	Account 7180 - Utilities			
100-10-15-000-7180	Utilities - Carter	12	945.00	11,340.00
	Account 7180 - Utilities Totals			\$11,340.00
	Account 7305 - Office supplies			
100-10-15-000-7305	Office supplies	1	1,000.00	1,000.00
	Account 7305 - Office supplies Totals			\$1,000.00
	Account 7450 - Services - other			
100-10-15-000-7450	County/CUPA fees	1	1,000.00	1,000.00
100-10-15-000-7450	IT intern program	12	500.00	6,000.00
100-10-15-000-7450	Shop towel service	12	100.00	1,200.00
	Account 7450 - Services - other Totals			\$8,200.00
	Account 7555 - Equipment maintenance			
100-10-15-000-7555	Forklift/floor cleaner/scissor lift - repair & maintenance	1	2,000.00	2,000.00
	Account 7555 - Equipment maintenance Totals			\$2,000.00
	Account 7570 - Structure maintenance			
100-10-15-000-7570	Alarm maintenance - fire & security	1	500.00	500.00
100-10-15-000-7570	Alarm monitoring - fire & security	12	130.00	1,560.00
100-10-15-000-7570	Alarm system - annual inspection	1	700.00	700.00
100-10-15-000-7570	Backflow testing	2	75.00	150.00
100-10-15-000-7570	Fire sprinkler systems - annual testing & maintenance	1	500.00	500.00
100-10-15-000-7570	General repairs	1	1,500.00	1,500.00
100-10-15-000-7570	Generator - repair & maintenance	1	500.00	500.00
100-10-15-000-7570	HVAC - repair & maintenance	1	2,000.00	2,000.00
100-10-15-000-7570	Landscape - miscellaneous projects	1	5,000.00	5,000.00
100-10-15-000-7570	Pest control	12	50.00	600.00
100-10-15-000-7570	Rolling gates - repair & maintenance	1	500.00	500.00
100-10-15-000-7570	Roof - 5 year maintenance service	1	500.00	500.00
100-10-15-000-7570	Roof - repair & maintenance	1	500.00	500.00

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G/L Account	Transaction	Units	Unit Cost	Total
100-10-15-000-7570	Security upgrades	1	4,500.00	4,500.00
	Account 7570 - Structure maintenance Totals			<u>\$19,010.00</u>
	Department 15 - Support Services Totals			<u>\$133,330.00</u>
	Division 10 - Administration Totals			<u>\$2,589,732.00</u>
Division 20 - Community Risk Reduction				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-20-01-000-6035	Project overtime	2	570.00	1,140.00
	Account 6035 - Coverage - training and support Totals			<u>\$1,140.00</u>
Account 7025 - Clothing				
100-20-01-000-7025	Clothing & work boots	1	400.00	400.00
	Account 7025 - Clothing Totals			<u>\$400.00</u>
Account 7075 - Memberships				
100-20-01-000-7075	AFSS membership	1	60.00	60.00
100-20-01-000-7075	Deputy Chief - miscellaneous memberships	1	2,000.00	2,000.00
100-20-01-000-7075	Fire Marshal - miscellaneous memberships	1	700.00	700.00
100-20-01-000-7075	Pryor Career Track membership	2	200.00	400.00
	Account 7075 - Memberships Totals			<u>\$3,160.00</u>
Account 7135 - Special department expenses				
100-20-01-000-7135	CLO supplies	1	200.00	200.00
	Account 7135 - Special department expenses Totals			<u>\$200.00</u>
Account 7140 - Training				
100-20-01-000-7140	AFSS conference	1	1,500.00	1,500.00
100-20-01-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-20-01-000-7140	Fire Marshal - training & travel	1	5,000.00	5,000.00
100-20-01-000-7140	Training classes	1	1,000.00	1,000.00
	Account 7140 - Training Totals			<u>\$15,000.00</u>
Account 7305 - Office supplies				
100-20-01-000-7305	Office supplies	1	3,000.00	3,000.00
100-20-01-000-7305	Toner - CRR desktop printers	1	2,500.00	2,500.00
	Account 7305 - Office supplies Totals			<u>\$5,500.00</u>
Account 7323 - Printing				
100-20-01-000-7323	Printing	1	500.00	500.00
	Account 7323 - Printing Totals			<u>\$500.00</u>
	Department 01 - Administration Totals			<u>\$25,900.00</u>
Department 21 - Compliance and Development				
Account 6035 - Coverage - training and support				
100-20-21-000-6035	CCFSC liaison coverage	24	75.00	1,800.00
100-20-21-000-6035	CERT training partnership	64	75.00	4,800.00
100-20-21-000-6035	CLO response	40	75.00	3,000.00
100-20-21-000-6035	Compliance after-hours inspections	24	75.00	1,800.00
100-20-21-000-6035	Fire investigations	150	75.00	11,250.00
100-20-21-000-6035	July 4th fireworks enforcement	253	75.00	18,975.00
100-20-21-000-6035	Office Technician - general overtime	1	75.00	75.00
100-20-21-000-6035	Outreach booth	448	75.00	33,600.00
100-20-21-000-6035	Permit Technician - general overtime	1	75.00	75.00
100-20-21-000-6035	Weed abatement	80	75.00	6,000.00

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G/L Account	Transaction	Units	Unit Cost	Total
Account 6035 - Coverage - training and support Totals				\$81,375.00
Account 7025 - Clothing				
100-20-21-000-7025	Uniform - reserve inspectors	6	400.00	2,400.00
100-20-21-000-7025	Work boots	10	375.00	3,750.00
Account 7025 - Clothing Totals				\$6,150.00
Account 7043 - Electronic equipment maintenance				
100-20-21-000-7043	Adobe standard desktop licenses	2	180.00	360.00
100-20-21-000-7043	ArcGIS & ArcPAD annual maintenance	1	2,350.00	2,350.00
100-20-21-000-7043	ArcGIS survey 123	1	1,500.00	1,500.00
100-20-21-000-7043	Fire Files annual maintenance	1	8,485.00	8,485.00
100-20-21-000-7043	Iplan & Ipad Bluebeam licenses	5	120.00	600.00
100-20-21-000-7043	Mobile inspection software	1	10,000.00	10,000.00
Account 7043 - Electronic equipment maintenance Totals				\$23,295.00
Account 7075 - Memberships				
100-20-21-000-7075	CalChief FPO membership	5	55.00	275.00
100-20-21-000-7075	CCAI membership	6	75.00	450.00
100-20-21-000-7075	ICC membership	1	972.00	972.00
100-20-21-000-7075	Pryor Career Track membership	4	200.00	800.00
100-20-21-000-7075	SB County Arson Task Force membership	15	20.00	300.00
100-20-21-000-7075	SB County FPO membership	2	30.00	60.00
Account 7075 - Memberships Totals				\$2,857.00
Account 7080 - Publications				
100-20-21-000-7080	CA penal code	1	115.00	115.00
100-20-21-000-7080	CA vehicle code	1	130.00	130.00
100-20-21-000-7080	Fire code books	1	3,150.00	3,150.00
100-20-21-000-7080	Miscellaneous publications	1	75.00	75.00
100-20-21-000-7080	NFCSS update service	1	1,500.00	1,500.00
100-20-21-000-7080	NFPA standards	4	350.00	1,400.00
Account 7080 - Publications Totals				\$6,370.00
Account 7085 - Legal postings				
100-20-21-000-7085	CRR legal postings	8	725.00	5,800.00
Account 7085 - Legal postings Totals				\$5,800.00
Account 7120 - Small tools and equipment				
100-20-21-000-7120	Tools & equipment - fire investigation	1	1,500.00	1,500.00
100-20-21-000-7120	Tools & equipment - general	1	500.00	500.00
100-20-21-000-7120	Tools & equipment - weed abatement	1	1,500.00	1,500.00
Account 7120 - Small tools and equipment Totals				\$3,500.00
Account 7140 - Training				
100-20-21-000-7140	CalChief FPO local training	5	300.00	1,500.00
100-20-21-000-7140	CCAI conference	5	1,500.00	7,500.00
100-20-21-000-7140	CFPI annual workshop	3	1,500.00	4,500.00
100-20-21-000-7140	Deputy Fire Marshal - training & travel	2	2,000.00	4,000.00
100-20-21-000-7140	Fire investigator training	2	500.00	1,000.00
100-20-21-000-7140	General training	1	2,000.00	2,000.00
100-20-21-000-7140	Permit Technician - training	1	1,500.00	1,500.00
100-20-21-000-7140	Tyler conference	2	2,500.00	5,000.00
Account 7140 - Training Totals				\$27,000.00
Account 7305 - Office supplies				
100-20-21-000-7305	Office supplies	124	5,000.00	5,000.00

CHINO VALLEY FIRE DISTRICT

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G/L Account	Transaction	Units	Unit Cost	Total
100-20-21-000-7305	Weed abatement supplies	1	2,000.00	2,000.00
	Account 7305 - Office supplies Totals			<u>\$7,000.00</u>
	Account 7323 - Printing			
100-20-21-000-7323	Miscellaneous printing	1	1,000.00	1,000.00
100-20-21-000-7323	Weed abatement printing	1	3,000.00	3,000.00
	Account 7323 - Printing Totals			<u>\$4,000.00</u>
	Account 7450 - Services - other			
100-20-21-000-7450	Data Ticket - citation programs	12	450.00	5,400.00
100-20-21-000-7450	Laserfiche - scanning	1	8,000.00	8,000.00
100-20-21-000-7450	Sprinkler system license renewal - inspectors	9	150.00	1,350.00
100-20-21-000-7450	Tyler - custom report services	2	800.00	1,600.00
100-20-21-000-7450	Weed abatement - contract services	1	70,000.00	70,000.00
100-20-21-000-7450	Weed abatement - DW Consulting	1	8,000.00	8,000.00
100-20-21-000-7450	Weed abatement - SB County lien correction fees	1	500.00	500.00
100-20-21-000-7450	Weed abatement - SB County PIMS inquiries	1	100.00	100.00
	Account 7450 - Services - other Totals			<u>\$94,950.00</u>
	Department 21 - Compliance and Development Totals			<u>\$262,297.00</u>
	Department 22 - Preparedness			
	Account 7025 - Clothing			
100-20-22-000-7025	Uniform sets - Public Education Specialist	2	400.00	800.00
100-20-22-000-7025	Work boots	1	300.00	300.00
	Account 7025 - Clothing Totals			<u>\$1,100.00</u>
	Account 7043 - Electronic equipment maintenance			
100-20-22-000-7043	Adobe creative cloud maintenance	1	960.00	960.00
	Account 7043 - Electronic equipment maintenance Totals			<u>\$960.00</u>
	Account 7075 - Memberships			
100-20-22-000-7075	SoCal Public Education Committee membership	1	55.00	55.00
	Account 7075 - Memberships Totals			<u>\$55.00</u>
	Account 7130 - Non-inventory equipment			
100-20-22-000-7130	Public outreach display equipment	1	5,000.00	5,000.00
	Account 7130 - Non-inventory equipment Totals			<u>\$5,000.00</u>
	Account 7135 - Special department expenses			
100-20-22-000-7135	Annual open house - fire prevention week	1	3,500.00	3,500.00
100-20-22-000-7135	Community preparedness outreach programs	1	12,500.00	12,500.00
100-20-22-000-7135	Public education - community distribution items	1	20,000.00	20,000.00
100-20-22-000-7135	Public service announcements	1	7,000.00	7,000.00
	Account 7135 - Special department expenses Totals			<u>\$43,000.00</u>
	Account 7140 - Training			
100-20-22-000-7140	Public Education Specialist - training & travel	1	2,500.00	2,500.00
	Account 7140 - Training Totals			<u>\$2,500.00</u>
	Account 7323 - Printing			
100-20-22-000-7323	Printing - community preparedness	1	4,000.00	4,000.00
	Account 7323 - Printing Totals			<u>\$4,000.00</u>
	Account 7450 - Services - other			
100-20-22-000-7450	Sparky costume cleaning	3	750.00	2,250.00
	Account 7450 - Services - other Totals			<u>\$2,250.00</u>
	Department 22 - Preparedness Totals			<u>\$58,865.00</u>
	Division 20 - Community Risk Reduction Totals			<u>\$347,062.00</u>

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G/L Account	Transaction	Units	Unit Cost	Total
Division 60 - Emergency Services				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-60-01-000-6035	PIO coverage callback	1	4,380.00	4,380.00
			<u>4,380.00</u>	
Account 6035 - Coverage - training and support Totals				
Account 7025 - Clothing				
100-60-01-000-7025	Clothing	1	500.00	500.00
100-60-01-000-7025	Workboots - PIO	1	300.00	300.00
			<u>800.00</u>	
Account 7025 - Clothing Totals				
Account 7043 - Electronic equipment maintenance				
100-60-01-000-7043	Social media application - RIPL	1	450.00	450.00
100-60-01-000-7043	Video editing software	1	1,400.00	1,400.00
			<u>1,850.00</u>	
Account 7043 - Electronic equipment maintenance Totals				
Account 7075 - Memberships				
100-60-01-000-7075	Deputy Chief - membership	1	2,000.00	2,000.00
100-60-01-000-7075	NIOA membership	1	100.00	100.00
			<u>2,100.00</u>	
Account 7075 - Memberships Totals				
Account 7130 - Non-inventory equipment				
100-60-01-000-7130	Equipment	1	5,000.00	5,000.00
			<u>5,000.00</u>	
Account 7130 - Non-inventory equipment Totals				
Account 7135 - Special department expenses				
100-60-01-000-7135	Chaplain - event refreshments	1	500.00	500.00
100-60-01-000-7135	Chaplain - memberships	6	290.00	1,740.00
100-60-01-000-7135	Chaplain - training	6	665.00	3,990.00
100-60-01-000-7135	Chaplain - uniforms & safety equipment	1	3,000.00	3,000.00
100-60-01-000-7135	Explorer - advisor IEFEA Leadership Academy hotel	2	600.00	1,200.00
100-60-01-000-7135	Explorer - assistant uniforms	3	125.00	375.00
100-60-01-000-7135	Explorer - CPR/first aid certifications	20	70.00	1,400.00
100-60-01-000-7135	Explorer - miscellaneous supplies	1	120.00	120.00
100-60-01-000-7135	Explorer - recharter & program fees	1	1,500.00	1,500.00
100-60-01-000-7135	Explorer - recognition & appreciation dinner	1	600.00	600.00
100-60-01-000-7135	Honor Guard - Class A uniforms & accessories	1	5,000.00	5,000.00
100-60-01-000-7135	Honor Guard - medals & equipment	1	2,500.00	2,500.00
100-60-01-000-7135	Pipes & drums - travel	1	2,500.00	2,500.00
100-60-01-000-7135	Pipes & drums - uniforms & band equipment	1	4,000.00	4,000.00
			<u>28,425.00</u>	
Account 7135 - Special department expenses Totals				
Account 7140 - Training				
100-60-01-000-7140	CA Behavioral Health Task Force - travel expenses	5	300.00	1,500.00
100-60-01-000-7140	CalChiefs meetings	1	2,500.00	2,500.00
100-60-01-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-60-01-000-7140	NIOA conference	1	2,250.00	2,250.00
100-60-01-000-7140	PIO - training & travel	1	250.00	250.00
			<u>14,000.00</u>	
Account 7140 - Training Totals				
Account 7305 - Office supplies				
100-60-01-000-7305	Office supplies	1	500.00	500.00
			<u>500.00</u>	
Account 7305 - Office supplies Totals				
Account 7323 - Printing				
100-60-01-000-7323	Printing	1	500.00	500.00

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G/L Account	Transaction	Units	Unit Cost	Total
	Account 7323 - Printing Totals			\$500.00
	Account 7450 - Services - other			
100-60-01-000-7450	Media monitor service	1	7,000.00	7,000.00
	Account 7450 - Services - other Totals			\$7,000.00
	Department 01 - Administration Totals			\$64,555.00
	Department 61 - Training			
	Account 6035 - Coverage - training and support			
100-60-61-000-6035	Fresno Training Captain conference	20	107.00	2,140.00
100-60-61-000-6035	Image Trend conference	24	107.00	2,568.00
100-60-61-000-6035	Night drills	40	107.00	4,280.00
100-60-61-000-6035	Tower maintenance	16	107.00	1,712.00
	Account 6035 - Coverage - training and support Totals			\$10,700.00
	Account 7025 - Clothing			
100-60-61-000-7025	Clothing	1	300.00	300.00
	Account 7025 - Clothing Totals			\$300.00
	Account 7035 - Telephone			
100-60-61-000-7035	Phone lines - fire, security, backup	12	185.00	2,220.00
	Account 7035 - Telephone Totals			\$2,220.00
	Account 7043 - Electronic equipment maintenance			
100-60-61-000-7043	Adobe license - Adobe, Illustrator, Photoshop	1	960.00	960.00
100-60-61-000-7043	Digital media player - content management	2	800.00	1,600.00
100-60-61-000-7043	GoToRoom training maintenance	8	350.00	2,800.00
100-60-61-000-7043	Target Solutions - annual license	1	3,000.00	3,000.00
	Account 7043 - Electronic equipment maintenance Totals			\$8,360.00
	Account 7070 - Food			
100-60-61-000-7070	Food - training events	1	750.00	750.00
	Account 7070 - Food Totals			\$750.00
	Account 7075 - Memberships			
100-60-61-000-7075	EMS Nurse - memberships	1	1,000.00	1,000.00
100-60-61-000-7075	Miscellaneous memberships	2	800.00	1,600.00
100-60-61-000-7075	QR code subscription	1	720.00	720.00
100-60-61-000-7075	SBCTOA membership	1	50.00	50.00
	Account 7075 - Memberships Totals			\$3,370.00
	Account 7080 - Publications			
100-60-61-000-7080	Firehouse & JEMS subscription	2	75.00	150.00
100-60-61-000-7080	IFSTA Essentials of Firefighting	1	1,500.00	1,500.00
	Account 7080 - Publications Totals			\$1,650.00
	Account 7120 - Small tools and equipment			
100-60-61-000-7120	OSB pallet for Class A burn rooms	1	8,000.00	8,000.00
100-60-61-000-7120	Propane tank refill	1	1,800.00	1,800.00
100-60-61-000-7120	Roof prop - lumber & supplies	1	6,000.00	6,000.00
100-60-61-000-7120	Simulated training house supplies	10	70.00	700.00
100-60-61-000-7120	Tools & supplies - miscellaneous	1	3,000.00	3,000.00
100-60-61-000-7120	Training tower equipment	1	3,000.00	3,000.00
100-60-61-000-7120	USAR - drills lumber	1	3,000.00	3,000.00
100-60-61-000-7120	USAR - prop maintenance materials	1	3,500.00	3,500.00
	Account 7120 - Small tools and equipment Totals			\$29,000.00
	Account 7140 - Training			

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100-60-61-000-7140	CFED West conference	2	1,000.00	2,000.00
100-60-61-000-7140	EMS Nurse - training & travel	1	4,000.00	4,000.00
100-60-61-000-7140	Fire Engineering video training subscription	1	500.00	500.00
100-60-61-000-7140	Firehouse World conference	3	500.00	1,500.00
100-60-61-000-7140	Fresno Training Officer conference	2	1,500.00	3,000.00
100-60-61-000-7140	Training Captain - training & travel	2	2,000.00	4,000.00
	Account 7140 - Training Totals			\$15,000.00
	Account 7180 - Utilities			
100-60-61-000-7180	Utilities - TC	12	552.00	6,624.00
	Account 7180 - Utilities Totals			\$6,624.00
	Account 7305 - Office supplies			
100-60-61-000-7305	Office supplies	1	2,500.00	2,500.00
	Account 7305 - Office supplies Totals			\$2,500.00
	Account 7323 - Printing			
100-60-61-000-7323	Miscellaneous printing	1	1,700.00	1,700.00
	Account 7323 - Printing Totals			\$1,700.00
	Account 7450 - Services - other			
100-60-61-000-7450	Key codes - CPR classes	1	5,500.00	5,500.00
100-60-61-000-7450	Mannequin & training equipment repairs	1	2,000.00	2,000.00
100-60-61-000-7450	Videographer - digital training program	2	2,500.00	5,000.00
	Account 7450 - Services - other Totals			\$12,500.00
	Account 7555 - Equipment maintenance			
100-60-61-000-7555	Air compressor - repair & maintenance	2	300.00	600.00
100-60-61-000-7555	Copier - monthly lease & usage	12	225.00	2,700.00
	Account 7555 - Equipment maintenance Totals			\$3,300.00
	Account 7570 - Structure maintenance			
100-60-61-000-7570	Alarm maintenance - fire & security	1	500.00	500.00
100-60-61-000-7570	Alarm monitoring - fire & security	12	130.00	1,560.00
100-60-61-000-7570	Backflow - quarterly testing	4	75.00	300.00
100-60-61-000-7570	Backflow - repair & maintenance	1	700.00	700.00
100-60-61-000-7570	Carpet cleaning	4	300.00	1,200.00
100-60-61-000-7570	Elevator - maintenance & certification	1	1,000.00	1,000.00
100-60-61-000-7570	Fire props - annual maintenance	1	9,500.00	9,500.00
100-60-61-000-7570	Fire sprinkler system - annual testing & maintenance	1	500.00	500.00
100-60-61-000-7570	Floor polishing	4	250.00	1,000.00
100-60-61-000-7570	General repairs	1	1,500.00	1,500.00
100-60-61-000-7570	HVAC - repair & maintenance	1	1,500.00	1,500.00
100-60-61-000-7570	Janitorial - monthly service	12	1,200.00	14,400.00
100-60-61-000-7570	Landscape - maintenance & tree trimming	1	1,000.00	1,000.00
100-60-61-000-7570	Landscape - miscellaneous projects	1	1,500.00	1,500.00
100-60-61-000-7570	Landscape - monthly service	1	1,100.00	1,100.00
100-60-61-000-7570	Landscape - planter maintenance	1	500.00	500.00
100-60-61-000-7570	Pest control	12	100.00	1,200.00
100-60-61-000-7570	Rolling gates - repair & maintenance	1	500.00	500.00
100-60-61-000-7570	Roof - repair & maintenance	1	500.00	500.00
	Account 7570 - Structure maintenance Totals			\$39,960.00
	Department 61 - Training Totals			\$137,934.00

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G/L Account	Transaction	Units	Unit Cost	Total
Account 6035 - Coverage - training and support				
100-60-62-000-6035	ACLS/CPR instructor coverage	40	71.00	2,840.00
100-60-62-000-6035	Active shooter - community First Care Provider classes	40	71.00	2,840.00
100-60-62-000-6035	Active shooter - training cadre	170	71.00	12,070.00
100-60-62-000-6035	Airport instructor training	40	71.00	2,840.00
100-60-62-000-6035	Apparatus & equipment committee meeting coverage	150	71.00	10,650.00
100-60-62-000-6035	BA fit testing coverage	24	71.00	1,704.00
100-60-62-000-6035	Cardiac Arrest Survival summit	48	71.00	3,408.00
100-60-62-000-6035	Cardiac Care program training	600	71.00	42,600.00
100-60-62-000-6035	CCAI conference coverage	144	71.00	10,224.00
100-60-62-000-6035	CERT partnership training	144	71.00	10,224.00
100-60-62-000-6035	CFED West conference - HLS personnel	30	71.00	2,130.00
100-60-62-000-6035	CFED West conference - suppression personnel	48	71.00	3,408.00
100-60-62-000-6035	Confire meetings	48	71.00	3,408.00
100-60-62-000-6035	Corona auto extrication training	288	71.00	20,448.00
100-60-62-000-6035	CTECC/ALERRT conference	96	71.00	6,816.00
100-60-62-000-6035	Dispatch working group	48	71.00	3,408.00
100-60-62-000-6035	District airport training	120	71.00	8,520.00
100-60-62-000-6035	Diversity committee participation	96	71.00	6,816.00
100-60-62-000-6035	Driver training	90	71.00	6,390.00
100-60-62-000-6035	Drone training	40	71.00	2,840.00
100-60-62-000-6035	EMS committee meetings	48	71.00	3,408.00
100-60-62-000-6035	EMS equipment maintenance	48	71.00	3,408.00
100-60-62-000-6035	Engineer development training coverage	72	71.00	5,112.00
100-60-62-000-6035	EPCR/QI committee meetings	120	71.00	8,520.00
100-60-62-000-6035	ESRI Fire Summit conference	128	71.00	9,088.00
100-60-62-000-6035	EVOC coverage	48	71.00	3,408.00
100-60-62-000-6035	Explorers - academy coverage	160	71.00	11,360.00
100-60-62-000-6035	Explorers - supervisor coverage - meetings & events	240	71.00	17,040.00
100-60-62-000-6035	Fire station#68 working group	150	71.00	10,650.00
100-60-62-000-6035	Firescope meetings	40	71.00	2,840.00
100-60-62-000-6035	First Due - training & support	48	71.00	3,408.00
100-60-62-000-6035	First Watch - training coverage	24	71.00	1,704.00
100-60-62-000-6035	Fresno training symposium	80	71.00	5,680.00
100-60-62-000-6035	Fresno training symposium- training committee	96	71.00	6,816.00
100-60-62-000-6035	Hazmat - assistant safety officer class	160	71.00	11,360.00
100-60-62-000-6035	Hazmat - Continuing Challenge - coverage	128	71.00	9,088.00
100-60-62-000-6035	Hazmat - coordinator meetings & seminars	90	71.00	6,390.00
100-60-62-000-6035	Hazmat - CSTI local tech school coverage	352	71.00	24,992.00
100-60-62-000-6035	Hazmat - CTSI 6 week training - 2 (not local)	528	71.00	37,488.00
100-60-62-000-6035	Hazmat - rail class - coverage	144	71.00	10,224.00
100-60-62-000-6035	Hazmat - team training - WEHAT, SBCHMRA, CVFD	486	71.00	34,506.00
100-60-62-000-6035	Homeland security classes	50	71.00	3,550.00
100-60-62-000-6035	Homeland security meetings	50	71.00	3,550.00
100-60-62-000-6035	Honor Guard - annual memorial event - coverage	190	71.00	13,490.00
100-60-62-000-6035	Honor Guard - event participation coverage	211	71.00	14,981.00
100-60-62-000-6035	Honor Guard - training coverage	129	71.00	15,052.00

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100-60-62-000-6035	Inside instructors	90	71.00	6,390.00
100-60-62-000-6035	Instructors & burn cadre	240	71.00	17,040.00
100-60-62-000-6035	Kronos/Telestaff administrative duties	60	71.00	4,260.00
100-60-62-000-6035	Kronos/Telestaff conference coverage	160	71.00	11,360.00
100-60-62-000-6035	Lexipol - administrative duties	24	71.00	1,704.00
100-60-62-000-6035	Marketing committee	100	71.00	7,100.00
100-60-62-000-6035	New hire - skills day instructor coverage	150	71.00	10,650.00
100-60-62-000-6035	New hire academy	443	71.00	31,453.00
100-60-62-000-6035	New hire FF extrication instructor coverage	20	71.00	1,420.00
100-60-62-000-6035	New hire FF survival/search & rescue instructor coverage	20	71.00	1,420.00
100-60-62-000-6035	New hire skills day - rookie coverage	90	71.00	6,390.00
100-60-62-000-6035	New hire testing	300	71.00	21,300.00
100-60-62-000-6035	New hire ventilation instructor coverage	20	71.00	1,420.00
100-60-62-000-6035	Off road EVOC Type 3 coverage	144	71.00	10,224.00
100-60-62-000-6035	Peer support group class	240	71.00	17,040.00
100-60-62-000-6035	Promotional exams	300	71.00	21,300.00
100-60-62-000-6035	Response technology integration team	96	71.00	6,816.00
100-60-62-000-6035	RIC safety, survival, operations classes	60	71.00	4,260.00
100-60-62-000-6035	Rio Hondo truck academy coverage	80	71.00	5,680.00
100-60-62-000-6035	SB County ER medical care committee - BC	6	107.00	642.00
100-60-62-000-6035	SCBA flow testing	32	71.00	2,272.00
100-60-62-000-6035	Shift investigator training coverage - continuing education	211	71.00	14,981.00
100-60-62-000-6035	Shift investigator training coverage - new investigators	400	71.00	28,400.00
100-60-62-000-6035	Solar meetings - BC coverage	48	107.00	5,136.00
100-60-62-000-6035	Staffing procedures committee	4	71.00	284.00
100-60-62-000-6035	Succession & professional development training	120	71.00	8,520.00
100-60-62-000-6035	Tablet command - training & development	24	71.00	1,704.00
100-60-62-000-6035	Tactical ER medical services training	960	76.00	72,960.00
100-60-62-000-6035	Tactical paramedic - monthly training	40	71.00	2,840.00
100-60-62-000-6035	Terrorism liason officer training	4	71.00	284.00
100-60-62-000-6035	Training committee meeting coverage	24	71.00	1,704.00
100-60-62-000-6035	Training task force coverage	200	71.00	14,200.00
100-60-62-000-6035	Training video project staff support	48	71.00	3,408.00
100-60-62-000-6035	TriTech/Central square conference	40	71.00	2,840.00
100-60-62-000-6035	U&E committee meetings & inspections	60	71.00	4,260.00
100-60-62-000-6035	USAR - Regional task force quarterly training coverage	200	71.00	14,200.00
100-60-62-000-6035	USAR - River & Flood rescue boat tech - coverage	80	71.00	5,680.00
100-60-62-000-6035	USAR core classes coverage	500	71.00	35,500.00
100-60-62-000-6035	USAR team training	360	71.00	25,560.00
100-60-62-000-6035	VHF/UHF radio programming & training	24	71.00	1,704.00
100-60-62-000-6035	Wellness committee meetings	120	71.00	8,520.00
100-60-62-000-6035	Wildland firefighting classes	48	71.00	3,408.00
Account 6035 - Coverage - training and support Totals				886,931.00
Account 7025 - Clothing				
100-60-62-000-7025	Badges/brass/nameplates	1	2,500.00	2,500.00
100-60-62-000-7025	Boots - station	100	275.00	27,500.00

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100-60-62-000-7025	Boots - structure	40	385.00	15,400.00
100-60-62-000-7025	Boots - wildland	30	385.00	11,550.00
100-60-62-000-7025	CVFD baseball caps	1	500.00	500.00
100-60-62-000-7025	Flash hoods	95	100.00	9,500.00
100-60-62-000-7025	Gloves - structure	75	110.00	8,250.00
100-60-62-000-7025	Gloves - wildland	50	110.00	5,500.00
100-60-62-000-7025	Goggles - structure	50	110.00	5,500.00
100-60-62-000-7025	Goggles - wildland	50	94.00	4,700.00
100-60-62-000-7025	Helmet leather shields - structure	25	88.00	2,200.00
100-60-62-000-7025	Helmet liners - structure	50	140.00	7,000.00
100-60-62-000-7025	Helmets - structure	45	342.00	15,390.00
100-60-62-000-7025	Helmets - wildland	25	60.50	1,512.50
100-60-62-000-7025	Hose straps	15	27.50	412.50
100-60-62-000-7025	Hot shields - wildland	25	154.00	3,850.00
100-60-62-000-7025	Patches	1	1,000.00	1,000.00
100-60-62-000-7025	Tshirts - annual	1	8,000.00	8,000.00
100-60-62-000-7025	Turnouts - new hires	20	3,300.00	66,000.00
100-60-62-000-7025	Uniform - class A - new hires	16	1,400.00	22,400.00
100-60-62-000-7025	Uniform - class B - new hires	30	500.00	15,000.00
100-60-62-000-7025	USAR uniforms - new members	10	678.15	6,781.50
100-60-62-000-7025	Web gear & fire shelters - wildland	15	1,430.00	21,450.00
100-60-62-000-7025	Wildland pants - single layer	120	187.00	22,440.00
100-60-62-000-7025	Wildland PPE - replacements	33	200.00	6,600.00
Account 7025 - Clothing Totals				\$290,936.50
Account 7035 - Telephone				
100-60-62-000-7035	Kronos/Telestaff - IVR minute per usage	12	120.00	1,440.00
100-60-62-000-7035	Message Media - event based staffing text service	12	200.00	2,400.00
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	Satellite phone - annual service	3	800.00	2,400.00
100-60-62-000-7035	Station/dispatch monthly connectivity	12	5,800.00	69,600.00
Account 7035 - Telephone Totals				\$234,240.00
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	Active911 mobile device alerting - phones & IPADS	250	13.00	3,250.00
100-60-62-000-7043	Airlink modem - annual support & warranty	1	9,500.00	9,500.00
100-60-62-000-7043	ARC/GIS online	1	5,000.00	5,000.00
100-60-62-000-7043	Fire apparatus diagnostic software - annual renewal	1	4,500.00	4,500.00
100-60-62-000-7043	Fire mapper software	9	306.00	2,754.00
100-60-62-000-7043	First Watch - data analytics	1	40,000.00	40,000.00
100-60-62-000-7043	FTP mapping server - support & maintenance	1	300.00	300.00
100-60-62-000-7043	GoToMeeting - annual license	30	250.00	7,500.00
100-60-62-000-7043	Kronos/Telestaff - annual maintenance	1	7,500.00	7,500.00
100-60-62-000-7043	Kronos/Telestaff - bidding license	115	15.00	1,725.00
100-60-62-000-7043	PS Traxx - annual license fee	1	18,500.00	18,500.00

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100-60-62-000-7043	Station first arriving signage software	15	750.00	11,250.00
100-60-62-000-7043	Zoll autopulse - annual warranty	16	375.00	6,000.00
100-60-62-000-7043	Zoll xseries - annual warranty	16	1,500.00	24,000.00
100-60-62-000-7043	Zoll xseries - case review maintenance software	16	600.00	9,600.00
	Account 7043 - Electronic equipment maintenance Totals			\$151,379.00
	Account 7070 - Food			
100-60-62-000-7070	Food	1	1,500.00	1,500.00
	Account 7070 - Food Totals			\$1,500.00
	Account 7075 - Memberships			
100-60-62-000-7075	SBCHMRA annual membership	30	15.00	450.00
	Account 7075 - Memberships Totals			\$450.00
	Account 7080 - Publications			
100-60-62-000-7080	AHA 2021 student manuals - ACLS	30	42.00	1,260.00
100-60-62-000-7080	AHA 2021 student manuals - BLS/CPR	30	43.00	1,290.00
100-60-62-000-7080	Hazmat technical reference books	1	1,000.00	1,000.00
100-60-62-000-7080	Homeland security publications	3	200.00	600.00
100-60-62-000-7080	Incident response pocket guides	120	4.00	480.00
100-60-62-000-7080	Newspaper subscriptions - Champion & Daily Bulletin	7	150.00	1,050.00
	Account 7080 - Publications Totals			\$5,680.00
	Account 7120 - Small tools and equipment			
100-60-62-000-7120	Active shooter - CBRN adaptor & canister	10	133.00	1,330.00
100-60-62-000-7120	Active shooter - supplies	1	6,000.00	6,000.00
100-60-62-000-7120	Chainsaw/rotary saw/portable light replacements	4	2,000.00	8,000.00
100-60-62-000-7120	DECON after-incident turnout bags	20	72.00	1,440.00
100-60-62-000-7120	Decontamination safety wipes	25	110.00	2,750.00
100-60-62-000-7120	Disaster preparation - locker supplies	1	6,000.00	6,000.00
100-60-62-000-7120	Flags - US & CA	50	100.00	5,000.00
100-60-62-000-7120	Flashlights	40	80.00	3,200.00
100-60-62-000-7120	Foam - class A&B	1	10,000.00	10,000.00
100-60-62-000-7120	Fuel - Trufuel small engine	50	40.00	2,000.00
100-60-62-000-7120	Hazmat - equipment replacement	1	10,000.00	10,000.00
100-60-62-000-7120	Hazmat - HM61 - absorbents	1	2,500.00	2,500.00
100-60-62-000-7120	Hazmat - wireless 5-gas monitor	2	3,500.00	7,000.00
100-60-62-000-7120	Helmet ID magnets	1	17,000.00	17,000.00
100-60-62-000-7120	Helmet lights - tactical	35	66.00	2,310.00
100-60-62-000-7120	Helmet lights - wildland	35	66.00	2,310.00
100-60-62-000-7120	Lawn & garden equipment	1	3,200.00	3,200.00
100-60-62-000-7120	Light boxes	6	375.00	2,250.00
100-60-62-000-7120	Major incidents - supply cache	1	25,000.00	25,000.00
100-60-62-000-7120	PAS - system parts	1	2,000.00	2,000.00
100-60-62-000-7120	PPE extractor - cleaning supplies	3	3,300.00	9,900.00
100-60-62-000-7120	Rope rescue hardware replacement - front line apparatus	1	11,718.89	11,718.89
100-60-62-000-7120	Sandbags	2000	.50	1,000.00
100-60-62-000-7120	Station repair supplies	1	26,000.00	26,000.00
100-60-62-000-7120	SWR NRS R1400 rescue raft	1	4,350.00	4,350.00
100-60-62-000-7120	TICS personal - BE62 & OES brush engine	4	1,650.00	6,600.00
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 - shore trench kit	1	31,857.26	31,857.26

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G/L Account	Transaction	Units	Unit Cost	Total
Account 7120 - Small tools and equipment Totals				\$225,716.15
Account 7125 - Inventory equipment				
100-60-62-000-7125	Appliance replacement - stations	1	20,000.00	20,000.00
100-60-62-000-7125	Chairs - kitchen - #61, 63, 67	30	350.00	10,500.00
100-60-62-000-7125	Furniture replacement - stations	1	20,000.00	20,000.00
100-60-62-000-7125	Mattress - all stations	40	862.00	34,480.00
100-60-62-000-7125	Nozzles - replacement	2	2,000.00	4,000.00
100-60-62-000-7125	Stair chairs - squads	2	4,845.00	9,690.00
100-60-62-000-7125	TIC - vehicle mounted - BC, ME65, OES, BE62	4	2,595.00	10,380.00
100-60-62-000-7125	Tools for mechanics	1	59,000.00	59,000.00
100-60-62-000-7125	Water heater replacement - stations	1	15,000.00	15,000.00
Account 7125 - Inventory equipment Totals				\$183,050.00
Account 7130 - Non-inventory equipment				
100-60-62-000-7130	Apparatus - MDC Ipads & cases	15	1,600.00	24,000.00
100-60-62-000-7130	Apparatus mounts - MDC Ipads	25	700.00	17,500.00
100-60-62-000-7130	Computer-related equipment	1	3,500.00	3,500.00
100-60-62-000-7130	CPR/first aid equipment - community	1	2,000.00	2,000.00
100-60-62-000-7130	Dorm remote - #61 day room	1	4,500.00	4,500.00
100-60-62-000-7130	Drones	2	3,750.00	7,500.00
100-60-62-000-7130	EPCR Ipads & cases - front lines	15	600.00	9,000.00
100-60-62-000-7130	Hose - general replacement	1	20,000.00	20,000.00
100-60-62-000-7130	Radio - antenna - VHF & 800 Mhz	10	70.00	700.00
100-60-62-000-7130	Radio - AV communication repair & parts	1	5,000.00	5,000.00
100-60-62-000-7130	Radio - batteries - VHF & 800 Mhz	1	4,580.00	4,580.00
100-60-62-000-7130	Radio - microphones - VHF & 800 Mhz portable	1	9,500.00	9,500.00
100-60-62-000-7130	SCBA - 45 minute cylinders	5	1,600.00	8,000.00
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	10,000.00	10,000.00
100-60-62-000-7130	SCBA - UBESS retrofit	1	60,000.00	60,000.00
100-60-62-000-7130	Station alerting - UPS battery replacement	24	350.00	8,400.00
100-60-62-000-7130	Station first arriving signage - hardware	15	1,100.00	16,500.00
100-60-62-000-7130	Wildland equipment & supplies	1	10,000.00	10,000.00
100-60-62-000-7130	Workout equipment - replacement	1	30,000.00	30,000.00
Account 7130 - Non-inventory equipment Totals				\$255,680.00
Account 7140 - Training				
100-60-62-000-7140	AHA/BLS/CPR instructor course	2	352.00	704.00
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	3	5,000.00	15,000.00
100-60-62-000-7140	Bi-annual paramedic/EMT recertifications	1	16,000.00	16,000.00
100-60-62-000-7140	C-TECC/ALEERT conference	2	2,500.00	5,000.00
100-60-62-000-7140	Cardiac Care symposium	2	3,000.00	6,000.00
100-60-62-000-7140	CFED West conference - HLS personnel	2	1,000.00	2,000.00
100-60-62-000-7140	CFED West conference - suppression personnel	2	1,000.00	2,000.00
100-60-62-000-7140	Corona auto extrication	12	700.00	8,400.00
100-60-62-000-7140	Deployment expenses	1	10,000.00	10,000.00
100-60-62-000-7140	Drone training	1	1,000.00	1,000.00
100-60-62-000-7140	EMS training classes	1	2,000.00	2,000.00
100-60-62-000-7140	EVOC offroad Type 3 tuition	2	1,000.00	2,000.00
100-60-62-000-7140	EVOC training fees	10	300.00	3,000.00

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100-60-62-000-7140	Firescope training	1	1,500.00	1,500.00
100-60-62-000-7140	Fresno training symposium - tuition/travel	2	2,000.00	4,000.00
100-60-62-000-7140	Hazmat - assistant safety officer - Red Helmet	10	225.00	2,250.00
100-60-62-000-7140	Hazmat - Continuing Challenge class/travel	2	2,430.00	4,860.00
100-60-62-000-7140	Hazmat - outside instructors	1	5,000.00	5,000.00
100-60-62-000-7140	Hazmat - tech/spec tuition	2	4,700.00	9,400.00
100-60-62-000-7140	Image Trend conference	2	1,500.00	3,000.00
100-60-62-000-7140	Instructor training classes - training committee	1	5,000.00	5,000.00
100-60-62-000-7140	Kronos/Telestaff conference	2	3,000.00	6,000.00
100-60-62-000-7140	Marketing committee - social media training	4	425.00	1,700.00
100-60-62-000-7140	Outside instructors	1	5,000.00	5,000.00
100-60-62-000-7140	Peer support group classes	1	7,000.00	7,000.00
100-60-62-000-7140	PS Traxx training	1	1,500.00	1,500.00
100-60-62-000-7140	RIC safety, survival & operations classes	4	400.00	1,600.00
100-60-62-000-7140	Rio Hondo truck academy	2	1,500.00	3,000.00
100-60-62-000-7140	Shift investigator - training classes	1	5,300.00	5,300.00
100-60-62-000-7140	Shift investigator classes - new members	10	350.00	3,500.00
100-60-62-000-7140	Shift investigators - CCAI conference	3	1,500.00	4,500.00
100-60-62-000-7140	TriTech conference	1	2,500.00	2,500.00
100-60-62-000-7140	USAR - advanced rope rescue tech	1	2,000.00	2,000.00
100-60-62-000-7140	USAR - confined space rescue	1	2,000.00	2,000.00
100-60-62-000-7140	USAR - core classes	1	6,000.00	6,000.00
100-60-62-000-7140	USAR - heavy rescue training	1	2,000.00	2,000.00
100-60-62-000-7140	USAR - lodging for river/flood rescue	5	174.00	870.00
100-60-62-000-7140	USAR - river & flood rescue	1	2,000.00	2,000.00
100-60-62-000-7140	Wildland firefighting classes	1	5,000.00	5,000.00
	Account 7140 - Training Totals			\$179,584.00
	Account 7180 - Utilities			
100-60-62-000-7180	Utilities - 7 stations	12	17,900.00	214,800.00
	Account 7180 - Utilities Totals			\$214,800.00
	Account 7305 - Office supplies			
100-60-62-000-7305	Mapping - miscellaneous office supplies	1	1,000.00	1,000.00
100-60-62-000-7305	Office supplies	1	3,000.00	3,000.00
100-60-62-000-7305	Toner - station/tc desktop printers	1	3,500.00	3,500.00
	Account 7305 - Office supplies Totals			\$7,500.00
	Account 7323 - Printing			
100-60-62-000-7323	Active shooter/terrorism brochures	1	1,500.00	1,500.00
100-60-62-000-7323	Business cards - suppression	1	500.00	500.00
100-60-62-000-7323	First Due/Community Connect - marketing materials	1	2,000.00	2,000.00
100-60-62-000-7323	Mapping - as needed printing	40	400.00	16,000.00
	Account 7323 - Printing Totals			\$20,000.00
	Account 7445 - Services - dispatch			
100-60-62-000-7445	Dispatch - quarterly	4	176,147.00	704,588.00
	Account 7445 - Services - dispatch Totals			\$704,588.00
	Account 7450 - Services - other			
100-60-62-000-7450	Background investigations - District wide	1	21,400.00	21,400.00
100-60-62-000-7450	Department events - bi-annual	2	15,000.00	30,000.00
100-60-62-000-7450	DI systems - monthly service	1	2,500.00	2,500.00
100-60-62-000-7450	DI systems - repairs & maintenance	1	1,500.00	1,500.00

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100-60-62-000-7450	Drug screenings	130	136.50	17,745.00
100-60-62-000-7450	Ergometrics services - promotional testing	1	4,000.00	4,000.00
100-60-62-000-7450	Fingerprinting	20	75.00	1,500.00
100-60-62-000-7450	GIS mapping services	1	5,000.00	5,000.00
100-60-62-000-7450	Hearing testing - suppression & management	2	63.50	127.00
100-60-62-000-7450	Hepatitis B inoculation	10	157.50	1,575.00
100-60-62-000-7450	HIV screenings	2	126.00	252.00
100-60-62-000-7450	ICEMA/medical control/compliance fees	1	6,800.00	6,800.00
100-60-62-000-7450	Kronos/Telestaff - position/vacation auction hours	30	130.00	3,900.00
100-60-62-000-7450	Kronos/Telestaff - support plus hours	50	139.00	6,950.00
100-60-62-000-7450	Lexipol - annual SOP contract	1	8,600.00	8,600.00
100-60-62-000-7450	Medical director - quarterly	4	3,750.00	15,000.00
100-60-62-000-7450	Medical waste pickup	12	100.00	1,200.00
100-60-62-000-7450	Physicals - Class B license	20	115.50	2,310.00
100-60-62-000-7450	Physicals - pre employment	12	745.00	8,940.00
100-60-62-000-7450	Polygraphs	12	250.00	3,000.00
100-60-62-000-7450	Psychological exams	12	325.00	3,900.00
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
100-60-62-000-7450	SCAQMD/OSHA/CUPA FEES	1	7,000.00	7,000.00
100-60-62-000-7450	Shop towel service	1	3,000.00	3,000.00
100-60-62-000-7450	TB testing - suppression & management	50	63.00	3,150.00
100-60-62-000-7450	Turnout - repair & cleaning	65	220.00	14,300.00
100-60-62-000-7450	Turnout/PPE - advanced cleaning	226	275.00	62,150.00
100-60-62-000-7450	Uniform adjustments - Class A&B	1	6,000.00	6,000.00
100-60-62-000-7450	Wellness exams	114	595.00	67,830.00
100-60-62-000-7450	Westnet station alerting - repair costs	1	5,000.00	5,000.00
100-60-62-000-7450	Wildland contract - Cal Fire	1	414,361.35	414,361.35
Account 7450 - Services - other Totals				\$744,772.35
Account 7535 - General household expense				
100-60-62-000-7535	General household supplies	12	2,285.00	27,420.00
Account 7535 - General household expense Totals				\$27,420.00
Account 7540 - Medical supplies				
100-60-62-000-7540	EMS supplies - restock	1	200,000.00	200,000.00
100-60-62-000-7540	First Care Provider - active shooter community EMS supplies	1	6,000.00	6,000.00
100-60-62-000-7540	Flu vaccines	12	175.00	2,100.00
100-60-62-000-7540	Hepatitis A vaccines	2	700.00	1,400.00
100-60-62-000-7540	Xseries advanced cables/case	1	2,636.00	2,636.00
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
100-60-62-000-7540	Zoll monitor carry case	10	462.00	4,620.00
100-60-62-000-7540	Zoll pediatric defib pads	4	527.00	2,108.00
Account 7540 - Medical supplies Totals				\$259,827.00
Account 7550 - Vehicle maintenance				
100-60-62-000-7550	Detail & wax vehicles	90	100.00	9,000.00
100-60-62-000-7550	Electric Polaris - battery repair & maintenance	1	1,200.00	1,200.00
100-60-62-000-7550	Gas Ranger - repair & maintenance	1	1,000.00	1,000.00
100-60-62-000-7550	General vehicle maintenance	1	260,000.00	260,000.00
100-60-62-000-7550	New logos - District wide	80	465.00	37,200.00

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100-60-62-000-7550	Tire & wheel replacement	1	47,000.00	47,000.00
	Account 7550 - Vehicle maintenance Totals			\$355,400.00
	Account 7555 - Equipment maintenance			
100-60-62-000-7555	Appliance repair - stations	1	5,500.00	5,500.00
100-60-62-000-7555	EPCR, MDC, modem maintenance & support	1	2,500.00	2,500.00
100-60-62-000-7555	Fire extinguisher maintenance	1	2,500.00	2,500.00
100-60-62-000-7555	Gurney - annual maintenance	1	11,503.00	11,503.00
100-60-62-000-7555	Hazmat air monitor - maintenance	1	12,000.00	12,000.00
100-60-62-000-7555	Hurst equipment - repair & maintenance	1	7,000.00	7,000.00
100-60-62-000-7555	Ladders - aerial - annual testing	1	6,500.00	6,500.00
100-60-62-000-7555	Ladders - ground - annual testing	1	6,000.00	6,000.00
100-60-62-000-7555	Nozzles - repair & maintenance	1	2,500.00	2,500.00
100-60-62-000-7555	Posi-check flow tester - annual calibration	1	2,000.00	2,000.00
100-60-62-000-7555	SCBA & oxygen cylinders - hydrostatic testing	1	10,000.00	10,000.00
100-60-62-000-7555	SCBA - air compressor maintenance	1	10,000.00	10,000.00
100-60-62-000-7555	SCBA - fit test machine calibration	1	4,000.00	4,000.00
100-60-62-000-7555	SCBA - flow testing	1	6,500.00	6,500.00
100-60-62-000-7555	Small engine - repair & maintenance	1	6,500.00	6,500.00
100-60-62-000-7555	USAR equipment - maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - preventable maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - repairs	1	5,000.00	5,000.00
	Account 7555 - Equipment maintenance Totals			\$110,003.00
	Account 7560 - Fuel			
100-60-62-000-7560	Fuel - all apparatus	1	300,000.00	300,000.00
	Account 7560 - Fuel Totals			\$300,000.00
	Account 7570 - Structure maintenance			
100-60-62-000-7570	Alarm maintenance - fire & security	1	3,500.00	3,500.00
100-60-62-000-7570	Alarm monitoring - fire & security	7	780.00	5,460.00
100-60-62-000-7570	Apparatus bay floor repair/coating - #66	1	51,800.00	51,800.00
100-60-62-000-7570	Backflow testing	35	125.00	4,375.00
100-60-62-000-7570	Bed-framed cabinets - #64	4	1,800.00	7,200.00
100-60-62-000-7570	Carpet & upholstery cleaning	7	1,300.00	9,100.00
100-60-62-000-7570	Electrical services	1	3,000.00	3,000.00
100-60-62-000-7570	Fire sprinkler sys - annual testing & maint	1	5,000.00	5,000.00
100-60-62-000-7570	Floor polishing - #62 entrance	2	400.00	800.00
100-60-62-000-7570	Fuel systems - maintenance	7	650.00	4,550.00
100-60-62-000-7570	Fuel systems - vapor recovery testing - unleaded tanks	2	1,500.00	3,000.00
100-60-62-000-7570	General repairs	1	25,000.00	25,000.00
100-60-62-000-7570	Generators & compressors - repair & maintenance	7	1,500.00	10,500.00
100-60-62-000-7570	Hood exhaust - annual cleaning	7	350.00	2,450.00
100-60-62-000-7570	HVAC - repair & maintenance	7	1,500.00	10,500.00
100-60-62-000-7570	Ice machines - repair & maintenance	7	500.00	3,500.00
100-60-62-000-7570	Landscape - maintenance & tree trimming	7	750.00	5,250.00
100-60-62-000-7570	Landscape - miscellaneous projects	1	9,000.00	9,000.00
100-60-62-000-7570	Landscape - monthly maintenance	12	1,500.00	18,000.00
100-60-62-000-7570	Locker room ventilation - #64	1	1,200.00	1,200.00
100-60-62-000-7570	Overhead doors - repair & maintenance	1	10,000.00	10,000.00
100-60-62-000-7570	Painting - #62 interior	1	16,500.00	16,500.00
100-60-62-000-7570	Painting - #67 exterior	1	14,500.00	14,500.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2023 Original Budget

G/L Account	Transaction	Units	Unit Cost	Total
100-60-62-000-7570	Painting - general	1	5,000.00	5,000.00
100-60-62-000-7570	Patio upgrade - all stations	7	2,000.00	14,000.00
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	Plymovent - repair & maintenance	1	3,500.00	3,500.00
100-60-62-000-7570	Rolling gates - repair & maintenance	7	300.00	2,100.00
100-60-62-000-7570	Roofs - miscellaneous repairs	1	6,000.00	6,000.00
100-60-62-000-7570	Tiger tower - repair & maintenance	6	800.00	4,800.00
100-60-62-000-7570	Tile - annual deep cleaning - all stations	1	4,000.00	4,000.00
100-60-62-000-7570	Tile replacement - #64 bathrooms	2	15,000.00	30,000.00
100-60-62-000-7570	Tile replacement - #66 bathrooms	1	76,000.00	76,000.00
100-60-62-000-7570	Vacuum systems - repair & maintenance	1	500.00	500.00
100-60-62-000-7570	Video security/VOIP cabling - maintenance	1	5,000.00	5,000.00
Account 7570 - Structure maintenance Totals				\$387,485.00
Account 8830 - Capital - structure improvements				
100-60-62-000-8830	Air conditioner replacement - general	1	20,000.00	20,000.00
100-60-62-000-8830	Architect & survey fees - #68	1	790,583.00	790,583.00
Account 8830 - Capital - structure improvements Totals				\$810,583.00
Account 8840 - Capital - equipment				
100-60-62-000-8840	Hazmat Raman spectroscopy monitor	1	140,000.00	140,000.00
100-60-62-000-8840	SCBA units - Chief Officer	6	9,600.00	57,600.00
100-60-62-000-8840	Xseries advanced - monitor/defibrillator	2	46,795.00	93,590.00
100-60-62-000-8840	Xseries advanced - upgrade BVM	8	6,360.00	50,880.00
Account 8840 - Capital - equipment Totals				\$342,070.00
Department 62 - Suppression Totals				\$6,770,695.00
Division 60 - Emergency Services Totals				\$6,973,184.00
Fund 100 - General Fund Totals				\$9,909,978.00

CHINO VALLEY FIRE DISTRICT

Long-Range Financial Planning Overview

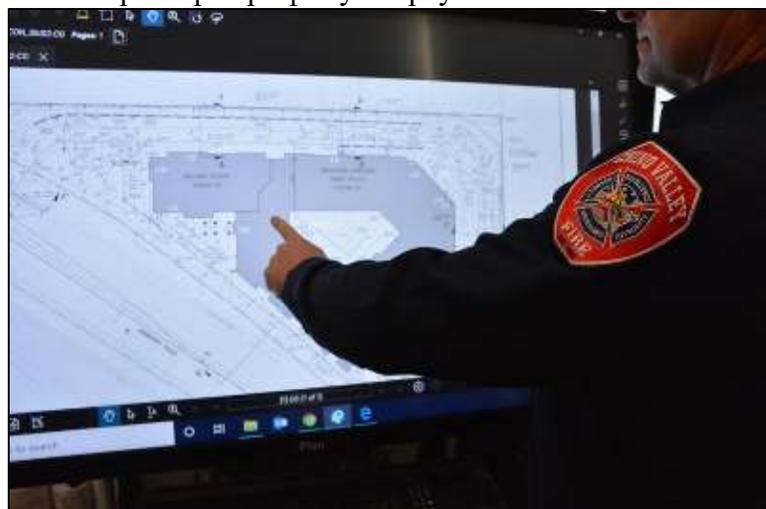
The District's 10-year LRFP has been updated to incorporate the long-term financial implications of the FY23 budget, as well as known and projected significant revenues and expenditures over the next decade, including capital replacement, the projected impacts of budgetary and financial policies, cash 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-FY24 and Station No. 69 being operational in FY29.

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 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



CHINO VALLEY FIRE DISTRICT

LONG-RANGE FINANCIAL PLANNING OVERVIEW

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 \$17.0 million at the end of FY31, 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 LRFP as applicable to the 10-year period.

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

KEY LRFP ASSUMPTIONS								
Year	FY24 3	FY25 4	FY26 5	FY27 6	FY28 7	FY29 8	FY30 9	FY31 10
Revenues								
Property tax share/Current services	4.0%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other revenue	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Expenses								
Salaries and benefits	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Services and supplies	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

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

CHINO VALLEY FIRE DISTRICT

Long-Range Financial Plan

10-Year Outlook	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	YEAR	1	2	3	4	5	6	7	8	9
Revenues										
Property Tax Share (4% Yr 3, 3.5 % Yr 4, 3% after)	\$ 36,443,436	\$ 38,242,619	\$ 39,772,324	\$ 41,164,355	\$ 42,399,286	\$ 43,671,264	\$ 44,981,402	\$ 46,330,844	\$ 47,720,770	\$ 49,152,393
Current Services (4% Yr 3, 3.5 % Yr 4, 3% after)	11,255,485	11,788,511	12,260,051	12,689,153	13,069,828	13,461,923	13,865,780	14,281,754	14,710,206	15,151,513
Other Revenue (3% annual increase)	9,970,855	3,142,180	2,445,862	2,519,238	2,594,815	2,672,660	2,752,840	2,835,425	2,920,488	3,008,102
Total Revenue	\$ 57,669,776	\$ 53,173,310	\$ 54,478,238	\$ 56,372,747	\$ 58,063,929	\$ 59,805,847	\$ 61,600,022	\$ 63,448,023	\$ 65,351,464	\$ 67,312,008
Expenditures										
Salaries and benefits (2% annual increase)	\$ 45,615,453	\$ 44,332,516	\$ 45,219,166	\$ 46,123,550	\$ 47,046,021	\$ 47,986,941	\$ 48,946,680	\$ 49,925,613	\$ 50,924,126	\$ 51,942,608
Services and supplies (2% annual increase)	6,733,364	7,622,839	7,775,296	7,930,802	8,089,418	8,251,206	8,416,230	8,584,555	8,756,246	8,931,371
Capital Outlay	1,631,627	1,216,375	2,154,801	1,830,790	146,152	866,006	305,104	608,602	1,916,167	4,024,994
Pension Obligation UAL Pymt Incremental Increase			382,254	768,690	1,014,599	1,244,139	1,377,964	1,515,465	1,656,756	1,801,925
Station No. 8 Add'l Staffing - Opening in mid-FY24			436,157	898,484	925,439	953,202	981,798	1,011,252	1,041,589	1,072,837
Third BC for Second Battalion in mid-FY24			146,651	299,167	308,142	314,305	320,591	327,003	333,543	340,214
Station No. 9 - Opening in FY29								2,816,786	2,901,290	2,988,328
Accelerated Pension Funding (1/3 Prior Yr Surplus)			521	-	-	176,272	4,546	411,546	-	-
Total Expenditures	\$ 53,980,444	\$ 53,171,730	\$ 56,114,846	\$ 57,851,483	\$ 57,529,771	\$ 59,792,071	\$ 60,352,913	\$ 65,200,822	\$ 67,529,716	\$ 71,102,277
Net Operating Revenues over (under) Expenditures	\$ 5,320,959	\$ 1,217,955	\$ 518,714	\$ 352,054	\$ 680,311	\$ 1,056,054	\$ 1,556,759	\$ (732,651)	\$ (262,086)	\$ 234,724
ALL Revenues over (under) Expenditures	\$ 3,689,332	\$ 1,580	\$ (1,636,608)	\$ (1,478,736)	\$ 534,158	\$ 13,776	\$ 1,247,110	\$ (1,752,799)	\$ (2,178,253)	\$ (3,790,269)
Net Revenues	\$ 3,689,332	\$ 1,580	\$ (1,636,608)	\$ (1,478,736)	\$ 534,158	\$ 13,776	\$ 1,247,110	\$ (1,752,799)	\$ (2,178,253)	\$ (3,790,269)
Carryover of Available Unassigned Fund Balance	7,960,000	8,617,596	7,803,551	4,850,607	3,536,821	4,041,606	3,138,692	2,666,950	-	-
Other Fund Balance Changes	\$ 438,579	\$ 950,411	\$ 825,816	\$ (454,390)	\$ 82,993	\$ 539,640	\$ 1,625,377	\$ 2,229,551	\$ 91,649	\$ (590,565)
Cost of New Station(s)										
Base salaries & benefits per station			\$ 674,800	\$ 695,044	\$ 715,895	\$ 737,372	\$ 759,493	\$ 782,278	\$ 805,746	\$ 829,919
Staffing Coverage			124,096	127,818	131,653	135,603	139,671	143,861	148,177	152,622
Extra employees per admin/safety ratio			73,419	75,622	77,890	80,227	82,634	85,113	87,666	90,296
Total est. cost of staffing new station			<u>\$ 872,315</u>	<u>\$ 898,484</u>	<u>\$ 925,439</u>	<u>\$ 953,202</u>	<u>\$ 981,798</u>	<u>\$ 1,011,252</u>	<u>\$ 1,041,589</u>	<u>\$ 1,072,837</u>
Third BC for Second Battalion			\$ 293,301	\$ 299,167	\$ 308,142	\$ 314,305	\$ 320,591	\$ 327,003	\$ 333,543	\$ 340,214
Fund Balances										
Nonspendable - Deposits	70,134	70,134	70,134	70,134	70,134	70,134	70,134	70,134	70,134	70,134
Restricted - Section 115 Trust	8,127,679	8,127,679	8,127,679	8,127,679	8,127,679	8,127,679	8,127,679	8,127,679	8,127,679	8,127,679
Committed - Workers Comp Reserve	4,076,565	4,076,565	4,076,565	4,076,565	4,076,565	4,076,565	4,076,565	4,076,565	4,076,565	4,076,565
Committed - Equipment Replacement	754,438	1,630,291	743,762	368,698	1,673,254	2,301,291	3,433,839	4,233,733	3,808,873	1,512,504
Committed - Facility Acquisition & Maintenance	1,166,269	1,168,056	1,169,897	1,171,792	1,173,745	1,175,756	1,177,827	1,179,961	1,182,159	1,184,422
Committed - Compensated Absences	2,408,328	2,480,578	2,554,996	2,631,646	2,710,595	2,791,913	2,875,670	2,961,940	3,050,798	3,142,322
Committed - Emergency Contingency	8,996,741	8,861,955	9,352,474	9,641,914	9,588,295	9,965,345	10,058,819	8,743,420	6,473,518	3,273,814
Assigned - Budget Transfers & Pension Funding	-	521	1,636,608	1,478,736	176,272	4,546	411,546	1,752,799	2,178,253	3,790,269
Unassigned	8,617,596	7,803,551	4,850,607	3,536,821	4,041,606	3,138,692	2,666,950	-	-	-
Total Ending Fund Balance	\$ 34,217,750	\$ 34,219,330	\$ 32,582,722	\$ 31,103,986	\$ 31,638,144	\$ 31,651,920	\$ 32,899,030	\$ 31,146,231	\$ 28,967,979	\$ 25,177,709

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STATISTICAL INFORMATION



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

Fiscal Year Ended June 30,	Secured	Unsecured	Nonunitary
2021	\$ 28,289,230,138	\$ 1,032,424,863	\$ 1,113,040
2020	26,849,912,707	1,003,873,389	1,113,040
2019	25,323,627,013	915,136,844	454,331
2018	23,476,040,134	858,556,171	456,218
2017	21,880,783,822	788,902,117	456,298
2016	20,730,162,389	873,281,186	456,510
2015	19,592,774,341	828,556,750	456,577
2014	18,158,498,438	766,240,217	643,432
2013	17,520,212,890	803,615,470	643,468
2012	17,366,144,814	847,033,973	643,448

Source: HdL Companies, San Bernardino County Assessor

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

Fiscal Year Ended June 30,	Taxable Assessed Value ^{1,2}	Total Direct Tax Rate ³
2021	\$ 29,322,768,041	0.1070
2020	27,854,899,136	0.1085
2019	26,239,218,188	0.1068
2018	24,335,052,523	0.1073
2017	22,670,142,237	0.1078
2016	21,603,900,085	0.1079
2015	20,421,787,668	0.1086
2014	18,925,382,087	0.1085
2013	18,324,471,828	0.1082
2012	18,213,822,235	0.1082

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,

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percent of Levy
2021	\$ 31,368,050	\$ 31,324,169	99.9%
2020	29,884,674	29,700,359	99.4%
2019	28,028,268	27,922,146	99.6%
2018	26,118,608	25,810,952	98.8%
2017	24,430,730	24,343,181	99.6%
2016	23,239,766	22,922,296	98.6%
2015	22,110,866	21,650,626	97.9%
2014	20,475,397	20,416,058	99.7%
2013	19,746,015	19,060,834	96.5%
2012	19,598,814	18,818,908	96.0%

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,

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
2021	\$ -	\$ 598,330	\$ 31,922,499	101.8%
2020	964,168	461,434	31,125,961	104.2%
2019	785,199	630,061	29,337,406	104.7%
2018	789,939	528,430	27,129,321	103.9%
2017	914,072	406,206	25,663,459	105.0%
2016	830,489	275,418	24,028,203	103.4%
2015	810,929	277,829	22,739,384	102.8%
2014	828,747	201,930	21,446,735	104.7%
2013	878,793	45,777	19,985,404	101.2%
2012	979,976	17,597	19,816,481	101.1%

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
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²					
School Tax Rate					
Chaffey Community College Bond	0.01110	0.02410	0.01530	0.00880	0.01130
Chaffey High School Bond	0.03520	0.03750	0.04020	0.02790	0.04090
Chino Unified School Bond	0.08970	0.07900	0.08490	0.09340	0.03310
Mt. View Elementary	0.01830	0.00350	0.02060	0.02630	0.03140
Metropolitan Water Agency	0.00350	0.01800	0.00350	0.00350	0.00350
Total Direct and Overlapping Tax Rates	<u>1.15780</u>	<u>1.16210</u>	<u>1.16450</u>	<u>1.15990</u>	<u>1.12020</u>
District's Share of 1% Levy ³	0.06487	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate ⁴	0.10698	0.10847	0.10682	0.10733	0.10777

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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²					
School Tax Rate					
Chaffey Community College Bond	0.01130	0.01090	0.01570	0.01110	0.01530
Chaffey High School Bond	0.04090	0.02940	0.03710	0.01010	0.01940
Chino Unified School Bond	0.03310	0.03310	0.03580	0.03570	0.03460
Mt. View Elementary	0.03140	0.03360	0.03510	0.03280	0.03570
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.00350	0.00370
Total Direct and Overlapping Tax Rates	<u>1.12020</u>	<u>1.11050</u>	<u>1.12720</u>	<u>1.09320</u>	<u>1.10870</u>
District's Share of 1% Levy ³	0.06487	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate ⁴	0.10791	0.10858	0.10849	0.10817	0.10818

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 largest net taxable value within the jurisdiction.

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

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District Basic Rate ²	0.06487	0.06487	0.06487	0.06487	0.06487
Overlapping Rates: ³					
School Tax Rate					
Chaffey Community College Bond	0.01110	0.02410	0.01530	0.00880	0.01130
Chaffey High School Bond	0.03520	0.03750	0.04020	0.02790	0.04090
Chino Unified School Bond	0.08970	0.07900	0.08490	0.09340	0.03310
Mt. View Elementary	0.01830	0.00350	0.02060	0.02630	0.03140
Metropolitan Water Agency	0.00350	0.01800	0.00350	0.00350	0.00350
	<u>0.15780</u>	<u>0.16210</u>	<u>0.16450</u>	<u>0.15990</u>	<u>0.12020</u>
County Rates:					
Chino Unified School District	0.31030	0.31030	0.31030	0.31030	0.31030
Education Revenue Augmentation Fund	0.22440	0.22440	0.22440	0.22440	0.22440
County General Fund	0.14820	0.14820	0.14820	0.14820	0.14820
Chino General Fund	0.10800	0.10800	0.10800	0.10800	0.10800
Chaffey Community College	0.04290	0.04290	0.04290	0.04290	0.04290
Inland Empire Utilities Agency - Imp C	0.02920	0.02920	0.02920	0.02920	0.02920
Flood Control Zone 1	0.02610	0.02610	0.02610	0.02610	0.02610
Inland Empire Utilities Agency - Original	0.01683	0.01683	0.01683	0.01683	0.01683
County Free Library	0.01435	0.01435	0.01435	0.01435	0.01435
Superintendent of Schools - Countywide	0.00508	0.00508	0.00508	0.00508	0.00508
Chino Basin Water Conservation District	0.00334	0.00334	0.00334	0.00334	0.00334
Superintendent of Schools - Phys Handicap	0.00200	0.00200	0.00200	0.00200	0.00200
Flood Control Admin. 1 & 2	0.00185	0.00185	0.00185	0.00185	0.00185
Superintendent of Schools - Ment Handicap	0.00161	0.00161	0.00161	0.00161	0.00161
Inland Empire Joint Resources Cons. District	0.00057	0.00057	0.00057	0.00057	0.00057
Superintendent of Schools - Dev Center	0.00052	0.00052	0.00052	0.00052	0.00052
	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
Total Direct and Overlapping Tax Rates	<u>1.15792</u>	<u>1.16222</u>	<u>1.16462</u>	<u>1.16002</u>	<u>1.12032</u>

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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
District Basic Rate ²	0.06487	0.06487	0.06487	0.06487	0.06487
Overlapping Rates: ³					
School Tax Rate					
Chaffey Community College Bond	0.01130	0.01090	0.01570	0.01110	0.01530
Chaffey High School Bond	0.04090	0.02940	0.03710	0.01010	0.01940
Chino Unified School Bond	0.03310	0.03310	0.03580	0.03570	0.03460
Mt. View Elementary	0.03140	0.03360	0.03510	0.03280	0.03570
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.00350	0.00370
	<u>0.12020</u>	<u>0.11050</u>	<u>0.12720</u>	<u>0.09320</u>	<u>0.10870</u>
County Rates:					
Chino Unified School District	0.31030	0.31030	0.31030	0.31030	0.31030
Education Revenue Augmentation Fund	0.22440	0.22440	0.22440	0.22440	0.22440
County General Fund	0.14820	0.14820	0.14820	0.14820	0.14820
Chino General Fund	0.10800	0.10800	0.10800	0.10800	0.10800
Chaffey Community College	0.04290	0.04290	0.04290	0.04290	0.04290
Inland Empire Utilities Agency - Imp C	0.02920	0.02920	0.02920	0.02920	0.02920
Flood Control Zone 1	0.02610	0.02610	0.02610	0.02610	0.02610
Inland Empire Utilities Agency - Original	0.01683	0.01683	0.01683	0.01683	0.01683
County Free Library	0.01435	0.01435	0.01435	0.01435	0.01435
Superintendent of Schools - Countywide	0.00508	0.00508	0.00508	0.00508	0.00508
Chino Basin Water Conservation District	0.00334	0.00334	0.00334	0.00334	0.00334
Superintendent of Schools - Phys Handicap	0.00200	0.00200	0.00200	0.00200	0.00200
Flood Control Admin. 1 & 2	0.00185	0.00185	0.00185	0.00185	0.00185
Superintendent of Schools - Ment Handicap	0.00161	0.00161	0.00161	0.00161	0.00161
Inland Empire Joint Resources Cons. District	0.00057	0.00057	0.00057	0.00057	0.00057
Superintendent of Schools - Dev Center	0.00052	0.00052	0.00052	0.00052	0.00052
	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
Total Direct and Overlapping Tax Rates	<u>1.12032</u>	<u>1.11062</u>	<u>1.12732</u>	<u>1.09332</u>	<u>1.10882</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

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
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2021		2012	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Majestic Realty Company	\$ 467,525,000	1.59%	\$ 334,150,298	1.83%
Watson Land Company	305,780,071	1.04%	137,725,572	0.76%
Walmart/Sams	212,964,408	0.72%		
Homecoming I at the Preserve LLC	181,232,672	0.62%		
John Hancock Life Insurance Co.	172,680,161	0.59%	147,404,098	0.81%
Chino Dunhill LLC	159,342,804	0.54%		
MLM Chino Property Inc	142,037,441	0.48%		
Majestic Chino Gateway LLC	133,973,440	0.46%		
Spectrum South LLC	129,852,929	0.44%	116,495,600	0.64%
Chino Kimball Industrial LLC	129,533,880	0.44%		
Chino Hills Mall LLC			117,475,352	0.64%
VESTAR - CHINO LLC			114,281,767	0.63%
PK I Chino Town Square LP			102,678,311	0.56%
BRE Properties INC.			92,241,202	0.51%
CRCH LLC			78,878,464	0.43%
SY VENTURES LLC			74,556,561	0.41%
	<u>\$ 2,034,922,806</u>	<u>6.92%</u>	<u>\$ 1,315,887,225</u>	<u>7.22%</u>

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

Source: HdL Companies, San Bernardino County Assessor

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

Calendar Year	Population¹	Per Capita Personal Income²	Personal Income²	Unemployment Rate²
2021	176,868	\$ 31,947	\$ 2,646,252,898	6.2%
2020	177,564	30,194	2,485,046,138	9.8%
2019	180,363	29,678	2,567,318,394	3.3%
2018	175,991	28,081	2,376,042,507	3.5%
2017	174,786	28,789	2,408,844,354	4.1%
2016	170,845	29,056	2,376,750,794	4.7%
2015	169,405	28,080	2,265,952,694	4.9%
2014	164,956	26,809	2,112,825,175	6.0%
2013	162,583	30,276	2,358,445,738	7.4%
2012	161,183	26,672	2,066,497,920	8.7%

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.

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

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

Employer	2021		Rank
	Number of Employees¹	Percent of Total Employment²	
Chino Valley Unified School District	2,678	3.03%	1
Walmart Fulfillment Center #8103	1,998	2.26%	2
FedEx Ground Package Systems Inc. (Flight Avenue)	1,400	1.58%	3
California Institution for Men	1,148	1.30%	4
Amazon.com Services Inc.	761	0.86%	5
California Institution for Women	734	0.83%	6
Chino Valley Medical Center	684	0.77%	7
FedEx Ground Package Systems Inc. (Fern Avenue)	662	0.75%	8
City of Chino	558	0.63%	9
Hussman Corporation	513	0.58%	10
	<u>11,135</u>	<u>12.59%</u>	

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

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

Source: Cities of Chino and Chino Hills
Employment Development Department
Chino Valley Unified School District

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

Employer	2012		Rank
	Number of Employees	Percent of Total Employment	
Chino Valley Unified School District	n/a	n/a	n/a
Walmart Fulfillment Center #8103	n/a	n/a	n/a
FedEx Ground Package Systems Inc. (Flight Avenue)	n/a	n/a	n/a
California Institution for Men	n/a	n/a	n/a
Amazon.com Services Inc.	n/a	n/a	n/a
California Institution for Women	n/a	n/a	n/a
Chino Valley Medical Center	n/a	n/a	n/a
FedEx Ground Package Systems Inc. (Fern Avenue)	n/a	n/a	n/a
City of Chino	n/a	n/a	n/a
Hussman Corporation	n/a	n/a	n/a
	<u>n/a</u>	<u>n/a</u>	
	<u>n/a</u>	<u>n/a</u>	

Note: Data for FY12 not available.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u> ¹	<u>2017</u>
Administration	21.5	21.5	19.5	19.5	14.0
Community Risk Reduction					
Support Personnel	5.6	5.6	5.6	5.6	4.6
Inspection Personnel	11.0	11.0	11.0	11.0	11.0
Emergency Services					
Support Personnel	3.2	3.2	3.2	3.2	3.7
Fire Personnel	104.0	104.0	104.0	104.0	107.0
Total	<u>145.3</u>	<u>145.3</u>	<u>143.3</u>	<u>143.3</u>	<u>140.3</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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Administration	14.0	10.5	9.5	9.5	9.5
Community Risk Reduction					
Support Personnel	4.6	3.5	3.5	3.5	3.5
Inspection Personnel	11.0	11.0	11.0	11.0	11.0
Emergency Services					
Support Personnel	3.7	3.5	3.5	3.5	3.5
Fire Personnel	107.0	107.5	104.5	104.5	104.5
Total	<u>140.3</u>	<u>136.0</u>	<u>132.0</u>	<u>132.0</u>	<u>132.0</u>

Source: Chino Valley Fire Human Resources Department

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Facilities					
Fire Stations	7	7	7	7	7
Administration	1	1	1	1	1
Other District Facilities	3	3	3	3	3
Total Facilities	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Fire Apparatus					
Engines	15	15	14	13	13
Trucks	2	2	2	3	3
Paramedic Squads	6	6	6	6	6
Other (Ambulances Included)	12	8	8	8	8
Total Fire Appartus	<u>35</u>	<u>31</u>	<u>30</u>	<u>30</u>	<u>30</u>
Other Fleet & Support Services	<u>35</u>	<u>34</u>	<u>34</u>	<u>36</u>	<u>33</u>
Total Vehicles	<u>70</u>	<u>65</u>	<u>64</u>	<u>66</u>	<u>63</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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Facilities					
Fire Stations	7	7	7	7	7
Administration	1	1	1	1	1
Other District Facilities	3	2	2	2	2
Total Facilities	<u>11</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
Fire Apparatus					
Engines	13	13	13	12	12
Trucks	2	2	2	2	2
Paramedic Squads	5	5	5	-	-
Other (Ambulances Included)	6	6	6	6	6
Total Fire Appartus	<u>26</u>	<u>26</u>	<u>26</u>	<u>20</u>	<u>20</u>
Other Fleet & Support Services	<u>29</u>	<u>29</u>	<u>27</u>	<u>24</u>	<u>21</u>
Total Vehicles	<u>55</u>	<u>55</u>	<u>53</u>	<u>44</u>	<u>41</u>

Source: Chino Valley Fire Support Services Department

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u> ¹	<u>2017</u> ²
NUMBER OF TOTAL CALLS					
Incident Type					
Fire	304	325	308	298	265
Rupture/Explosion	4	8	2	8	-
Emergency Medical Service/Rescue	9,435	8,981	9,326	9,002	8,774
Hazardous Condition	212	263	203	192	-
Service Call	713	696	752	696	-
Good Intent	1,840	1,819	1,581	1,354	-
False Call	651	631	780	617	47
Mutual Aid	-	-	-	-	82
SevereWeather	10	1	4	1	-
Other	98	142	37	99	3,049
	<u>13,267</u>	<u>12,866</u>	<u>12,993</u>	<u>12,267</u>	<u>12,217</u>

PERCENTAGE OF TOTAL CALLS

Incident Type					
Fire	2%	3%	2%	2%	2%
Rupture/Explosion	*	*	*	*	*
Emergency Medical Service/Rescue	71%	70%	72%	73%	72%
Hazardous Condition	2%	2%	2%	2%	*
Service Call	5%	5%	6%	6%	*
Good Intent	14%	14%	12%	11%	*
False Call	5%	5%	6%	5%	*
Mutual Aid	*	*	*	*	1%
SevereWeather	-	-	-	-	*
Other	1%	1%	*	1%	25%
	<u>100%</u>	<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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
NUMBER OF TOTAL CALLS					
Incident Type					
Fire	310	275	302	283	256
Rupture/Explosion	8	11	12	6	8
Emergency Medical Service/Rescu	8,528	8,022	7,296	6,853	6,685
Hazardous Condition	171	159	215	153	164
Service Call	699	603	561	497	452
Good Intent	1,232	1,126	1,127	1,031	999
False Call	623	615	622	620	582
Mutual Aid	-	-	-	-	-
SevereWeather	1	3	2	-	5
Other	2	11	10	9	7
	<u>11,574</u>	<u>10,825</u>	<u>10,147</u>	<u>9,452</u>	<u>9,158</u>

PERCENTAGE OF TOTAL CALLS

Incident Type					
Fire	3%	3%	3%	3%	3%
Rupture/Explosion	*	*	*	*	*
Emergency Medical Service/Rescu	74%	74%	72%	73%	73%
Hazardous Condition	1%	1%	2%	1%	2%
Service Call	6%	6%	6%	5%	5%
Good Intent	11%	10%	11%	11%	11%
False Call	5%	6%	6%	7%	6%
Mutual Aid	*	*	*	*	*
SevereWeather	*	*	*	*	*
Other	*	*	*	*	*
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

*Less than 1%

Note: Calls compiled on a calendar year basis.

Source: Chino Valley Fire Emergency Services Division

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

Accounts Payable - Amounts owed for goods or services.

Accounts Receivable - Amounts due to the District.

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

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

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

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

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

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

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

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

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

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

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

Bi-annual - Every two years.

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

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

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

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

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

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

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

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

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

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

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

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

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

Front-Line - Primary use vehicles or apparatus.

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

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

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

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

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

Hazard - Danger, risk, peril or threat.

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

Suppression - Control and extinguishment of fire.

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

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

Triennial - Every three years.

Turnouts - Personal protective clothing worn by fire personnel.

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

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

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



CHINO VALLEY FIRE

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2022-23 Original Budget

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