



# Chino Valley Fire District



*Chris Rogers Photography*

*Blue Ridge Fire  
Chino Hills*

# 2021-22 Original Budget Chino Hills, California

FINAL



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





# CHINO VALLEY FIRE DISTRICT

## 2021-22 Original Budget

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# CHINO VALLEY FIRE DISTRICT

## 2021-22 Original Budget

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# Chino Valley Fire District

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## Board of Directors

*Sarah Ramos-Evinger*  
President  
*Mike Kreeger*  
Vice President  
*John DeMonaco*  
*Harvey Luth*  
*Winn Williams*

*Fire Chief*  
*Tim Shackelford*

**June 9, 2021**

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 the men and women of CVFD 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 2021-22 Original budget, also referred to as the FY22 budget, to our Board of Directors, stakeholders, staff and the public. The FY22 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.

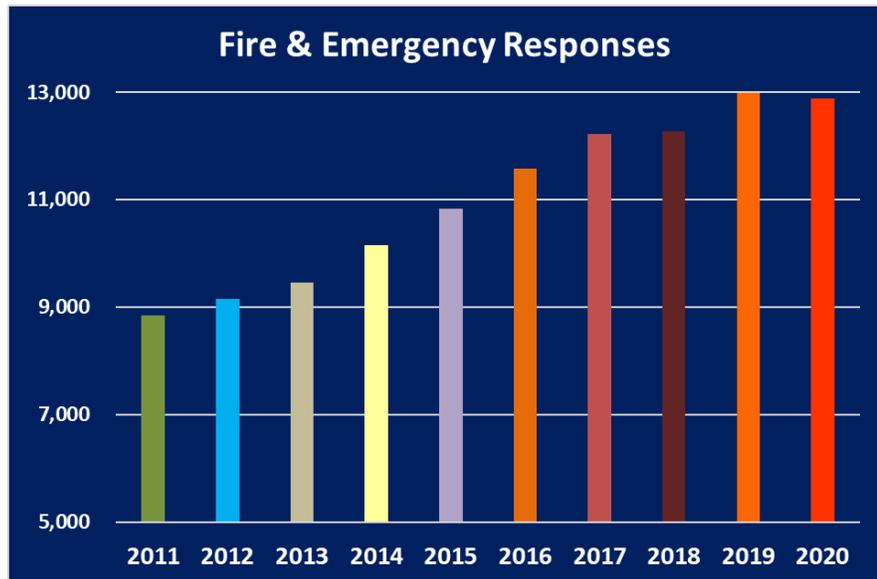
**DO I NEED TO GET TESTED FOR COVID-19?**

**SAVE 911 FOR EMERGENCIES**

This past year has yielded remarkable challenges locally, nationally and worldwide. While domestic public health reports are pointing toward national emergence from the COVID-19 pandemic, we offer our condolences to the loved ones of those in our community who lost their lives amidst this terrible pandemic. And while leading economic indicators are signaling financial recovery, we know that the pandemic has yielded significant economic hardship for many of our residents.

Resilience has and will continue to be an important factor in our community’s recovery from this devastating public health crisis, and in spite of the adversity of the past nearly year-and-a-half, 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 revenues in spite of the economic slowdown over the last year. With this growth, the District will likely continue to experience challenges associated with greater demand for service in FY22, including increasing emergency call volumes and community risk reduction activities. Total calls for emergency service were 12,886 in 2020, a decrease of less than 1% versus the prior year. In the last ten years however, call volume has steadily increased nearly 46% in aggregate. We believe the slowdown in emergency call activity in 2020 was a temporary lull, due primarily the public’s desire to minimize the potential for personal COVID exposure.



*Chart 1*

Given our longer-term growth patterns in call volume, it is likely that the trend toward increasing emergency service demand will continue for the next several years.

**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.

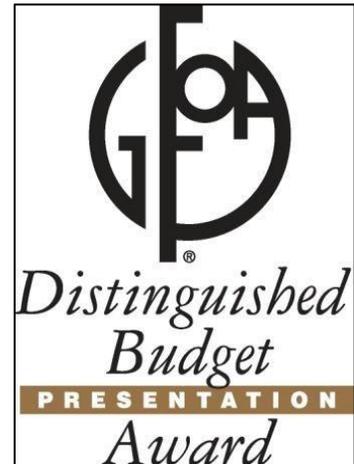


The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles, to prepare comprehensive annual financial reports that evidence the 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.

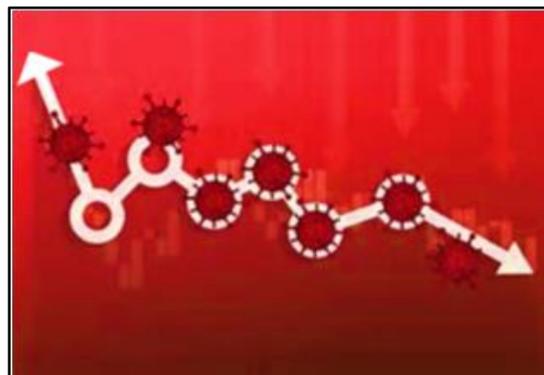
I'd like to extend my sincere appreciation to our Board and staff for their continuing commitment to



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 THE FY22 BUDGET YEAR**

**COVID Virus Variants, New Viral Wave and Possible Economic Slowdown** – Although by all objective healthcare measures in the United States, we winning the battle against the pandemic, several viral variants as well as significant continuing international outbreaks threaten the prospects for full worldwide containment of COVID-19 anytime soon.

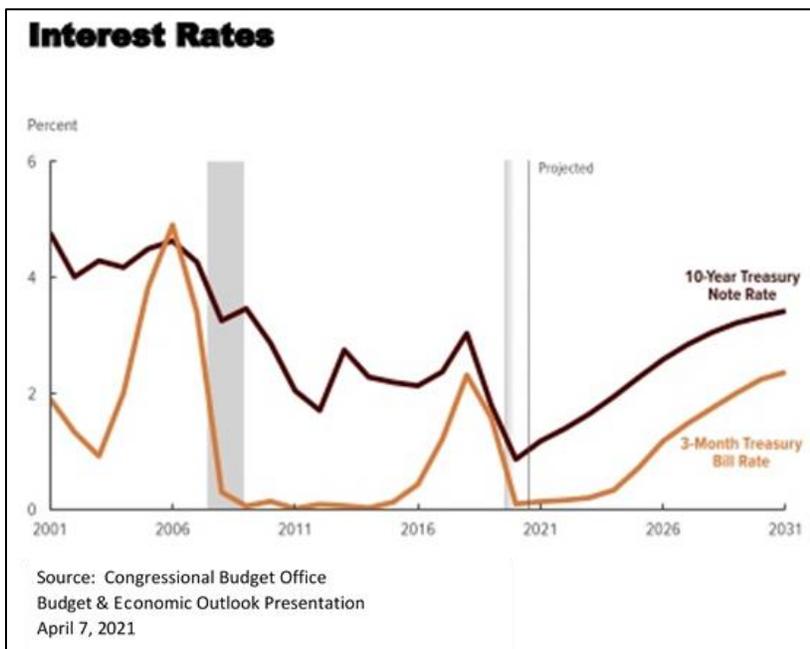




The potential for a significant new wave of the virus, especially in the traditional flu and cold season months of the winter, offers possible substantial impacts on the District, including but certainly not limited to, demand for emergency services which could overwhelm our service capabilities as well as those of the local healthcare system, direct health impacts to our personnel, and financial concerns associated with the prospects for recession in the event of additional pandemic-related large scale economic slowdowns.

**Impacts of Continuing Low Interest Rate/Low Inflation Environment** – In an effort to stimulate the pandemic challenged economy, the Federal Reserve Bank has lowered the federal funds rate to zero or near zero percent. The fed funds rate is the overnight interest rate charged to banks, which has a direct impact on short-term interest rates and effects the District’s ability to generate investment returns on idle funds. Additionally, we are also in a low inflationary environment, which limits growth in property tax revenues associated with the annual inflation adjustment for assessed property values calculated under Proposition 13.

Most economists foresee a continuing short-term low interest rate environment for FY22 and likely



*Chart 2*

beyond. Regarding inflation, although some experts are concerned about the potential for rising inflation in the nearer term, the annual Prop 13 calculation for 2021 base year assessed property values in the current low inflation environment will generate a 1.01% increase, as compared to the 2% annual maximum, effectively reducing the increase in property tax revenues in FY22 associated with base year values by 50%. Chart 2 depicts the non-partisan Congressional Budget Office’s recent interest rates projections over the next 10 years.

**Ongoing Labor Negotiations**

The District’s current labor agreements expire at June 30, 2021 and negotiations for successor Memorandums of Understanding (MOU) with the District’s two labor groups are ongoing. Unrepresented personnel are operating under Board approved resolutions which also expire at June 30, 2021. As the fiscal impact of any changes in employee compensation for FY22 and beyond are unknown at this time, and cannot be reasonably estimated, no provision for pay or benefit adjustments has been included in the FY22 budget. The budget will be amended after changes have been approved. See *Staffing Overview & Departmental Reporting* for additional information.

**Station 68 Construction Project**

The District and the city of Chino Hills have entered into a non-binding Letter of Intent for a property transfer and development impact fee payment agreement associated with construction of Fire Station 68 in the city of Chino Hills. The parties are currently in a due diligence period in an effort to move toward a final binding agreement on the project. The tentative 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 68 at the proposed site nearly Soquel Canyon Parkway and Pipeline Avenue in Chino Hills.



In exchange, the District would deed to the city, the old training center property located on Eucalyptus Avenue in Chino Hills. Additionally, the District would assume financial responsibility for Chino Hills’ portion of the Cal Fire wild land fire protection agreement for the Chino Hills State Park area, which amounts to approximately \$149,000 for FY22.

As the binding agreement has not been finalized, no provision for the fiscal impacts of the project has been included in the FY22 budget. If finalized, the District believes that the \$8 million in construction funding to be provided by the city through development impact fees, will be generally be sufficient to complete the project in an efficient and cost-effective manner. However, construction and supply costs have been on the rise and as definitive information becomes available through the competitive bidding process, the District will be in a better position to fully access the fiscal impacts of the project.

Once construction is complete and the station is certified for occupancy, the District would assume responsibility for staffing, operating and maintaining the new fire station. The new station is projected to be operational in January, 2023. Provision for the associated Station 68 projected operating costs has been included in the *Long-Range Financial Plan* in this budget.

### **Healthy Emergency Contingency and Unassigned Fund Balances**

I am pleased to report that although the District is facing these and possibly other currently unknown or unanticipated fiscal uncertainties headed into FY22, we are projecting a balance in the Emergency Contingency portion of Committed Fund balance of \$7.8 million and \$8.6 million in the Unassigned portion of Fund balance at June 30, 2022. These funds are readily available to offset any economic uncertainty in FY22. See *Changes in Fund Balance* for additional information regarding the District's projected Fund balance.

### **NEW THIS YEAR**

#### **Server & Storage Infrastructure Replacement**

The District maintains a capital replacement plan which includes critical information technology infrastructure. The District's server and storage apparatus is scheduled for replacement in the FY22 budget in the amount of \$170,000.



The current infrastructure is nearing the end of its seven to eight-year service life, and its obsolescence makes it challenging to procure parts and secure vendors to provide support. This infrastructure replacement will ensure the Fire District can continue to effectively provide business continuity for an array of critical applications, including email and our ERP system.

#### **Triennial Uniform Replacement**

Triennial uniform replacement is scheduled for our roughly 120 uniformed District personnel in FY22. The fire-resistant Class B uniforms are budgeted at \$140,000 in the FY22 budget.

#### **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 FY22. Our training budget will be about \$290,000, compared to about \$210,000 in FY21, a roughly 35% increase. Highlights include:

- 🔥 Cardiac care program
- 🔥 Hazardous materials
- 🔥 Urban search and rescue
- 🔥 Auto extrication
- 🔥 Wildland firefighting
- 🔥 Succession development
- 🔥 Diversity
- 🔥 Peer support group
- 🔥 Burn cadre
- 🔥 New hire academy and skills days
- 🔥 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, and encouraging and supporting efforts of our senior management team to do the same. The Board recognizes the very tangible benefits to the District that participation in leadership at the state level holds for our elected officials and senior managers.

Board members and management personnel currently involved in statewide leadership are as follows:

- **Board President Sarah Evinger**
  - *Committee Member, Professional Development & Membership Committees – California Special Districts Association (CSDA)*



- **Board Member John DeMonaco**
  - *Committee Member, Legislative & Fiscal Committees – CSDA*

- **Finance Director Steve Heide**
  - *2021 Immediate Past President – California Society of Municipal Finance Officers (CSMFO)*





**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 FY22 *Budget Calendar* is included in this budget document for reference.

**BUDGET OVERVIEW**

***No Changes Between Proposed and Adopted Budget***

I am pleased to report that there are no changes between the District’s proposed and adopted FY22 Original Budget.

***Highlights***

Highlights of the FY22 budget include a projected net increase in Fund balance of about \$2.8 million. Total revenues are budgeted at nearly \$49.9 million compared to total expenditures of about \$47.1 million, including nearly \$500,000 in capital outlay, as depicted in Table 1 below. Including transfers in from the capital replacement portion of Fund balance, net operating revenues for FY22 are projected to be about \$2.9 million and Unrestricted ending Fund balance is projected to be about \$23.2 million at June 30, 2022.

Property tax-related revenues are forecast at a year-over-year growth rate of about 3.8%, while total expenditures are anticipated to decrease over FY21 levels by about 9.1%. See Table 1 below for a five-year summary budget comparison. Additional details regarding revenues and expenditures are summarized below.

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
<b>Fund: 100 / 500 General Fund</b>					
<b>Revenue</b>					
4000 - Property tax revenue	\$ 28,514,248	\$ 30,904,228	\$ 32,907,802	\$ 34,920,012	\$ 36,283,011
4100 - Contract revenue	9,345,049	9,976,808	10,236,270	11,042,545	11,431,147
4200 - Other revenue	2,965,141	3,068,599	2,277,003	4,204,000	2,145,300
Prior Year Encumbrance Rollovers	-	-	-	-	-
<b>Revenue Totals</b>	<b>\$ 40,824,438</b>	<b>\$ 43,949,635</b>	<b>\$ 45,421,075</b>	<b>\$ 50,166,557</b>	<b>\$ 49,859,458</b>
<b>Expenditures</b>					
6000 - Salaries and benefits	\$ 32,863,915	\$ 35,600,510	\$ 36,806,449	\$ 41,356,769	\$ 39,930,889
7000 - Services and supplies	5,003,989	5,938,153	5,583,169	6,500,160	6,676,364
8000 - Capital outlay	679,184	2,828,500	1,040,230	3,934,670	475,380
Prior Year Encumbrance Rollovers (net)	-	-	-	-	-
<b>Expenditure Totals</b>	<b>\$ 38,547,088</b>	<b>\$ 44,367,163</b>	<b>\$ 43,429,848</b>	<b>\$ 51,791,599</b>	<b>\$ 47,082,633</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,277,350</b>	<b>\$ (417,528)</b>	<b>\$ 1,991,227</b>	<b>\$ (1,625,042)</b>	<b>\$ 2,776,825</b>
<b>Transfers In - Capital Replacement</b>	<b>\$ 35,000</b>	<b>\$ 110,911</b>	<b>\$ 89,000</b>	<b>\$ 2,010,749</b>	<b>\$ 150,135</b>
<b>Net Operating Revenue</b>	<b>\$ 2,312,350</b>	<b>\$ (306,617)</b>	<b>\$ 2,080,227</b>	<b>\$ 385,707</b>	<b>\$ 2,926,960</b>

**Note: Excludes restricted 115 Trust activities**

Table 1

REVENUE RECAP

Total revenues of nearly \$49.9 million in the FY22 budget represent a \$300,000 reduction or 0.6% decrease over FY21 budgeted revenues. Contract revenues of about \$11.4 million, combined with property tax revenues of \$36.3 million, represent some 96% of District revenues. Over the last five years, total revenues have increased by an average of about 6.2% annually. The revenue mix by major category is depicted in Chart 3 below.



Chart 3

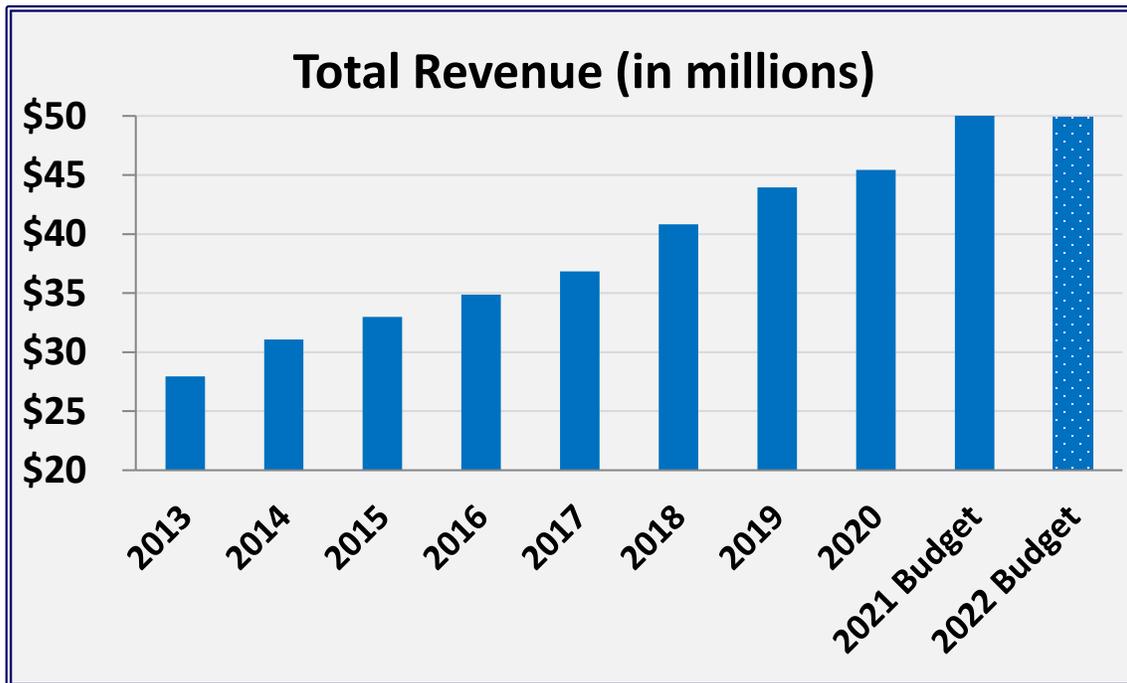


Chart 4

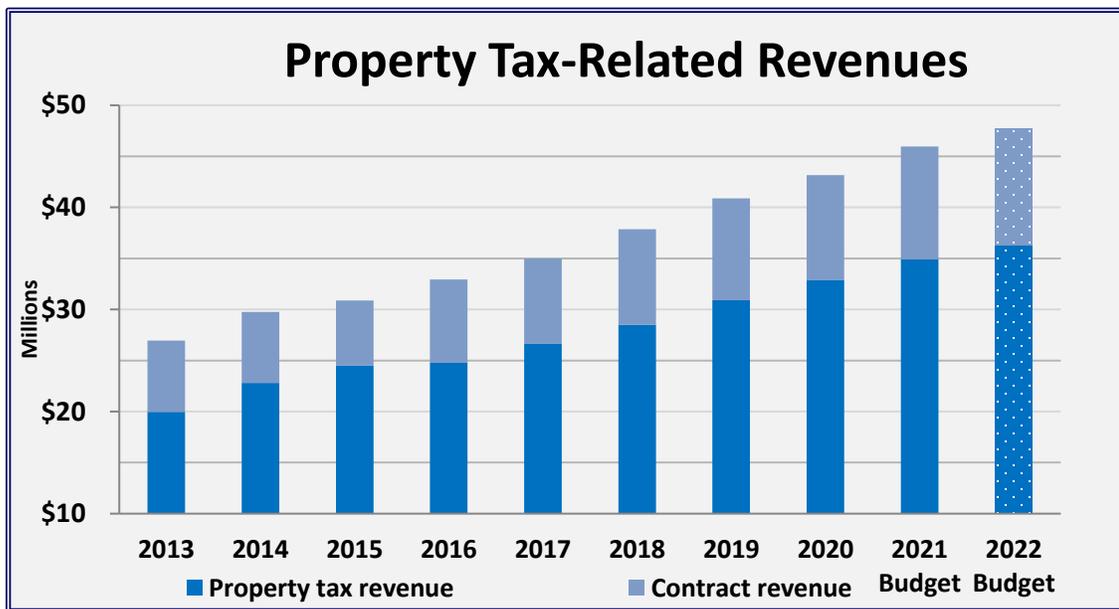
***Property Tax-Related Revenues***

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 FY21 updated projections as well as longer-term historical trends, with an emphasis on revenue trends over the last five years. Property tax-related revenues have increased on average 6.4% over the last five years.

The District’s 3.8% 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 FY22. It should be noted that the while base year assessed property valuations are subject a 2% annual increase ceiling under Proposition 13, for FY22, due to the current low inflationary environment, base year valuations are increasing only about 1%. This 1% reduced adjustment translates to roughly a 1.4% reduction in property tax revenues when compared to the growth rate in the prior year. In other words, on an adjusted basis, the 3.8% projection for FY22 is comparable to a 5.2% growth factor, had the full 2% adjustment factor been applied to assessed property valuations.



*Chart 5*

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

<b>PROPERTY-TAX RELATED REVENUES</b>						
<b>(in millions)</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>FY22 vs FY21 Change</b>
Secured property taxes	\$25.5	\$27.5	\$29.6	\$31.7	\$32.9	\$1.2
Current services	\$9.4	\$10.0	\$10.2	\$11.0	\$11.4	\$0.4
Unsecured property taxes	\$1.1	\$1.2	\$1.3	\$1.3	\$1.4	\$0.1
Property taxes - prior and penalty	\$0.9	\$0.8	\$0.8	\$0.8	\$0.8	\$0.0
All other property taxes	\$1.0	\$1.4	\$1.3	\$1.1	\$1.1	\$0.0
	<b>\$37.9</b>	<b>\$40.9</b>	<b>\$43.2</b>	<b>\$46.0</b>	<b>\$47.7</b>	<b>\$1.7</b>

*Table 2*

***Other Revenues***

Other revenues, which account for roughly 4% of the District’s budget, are projected to decrease about \$2.1 million in comparison to the FY21 budget, at \$2.1 million in FY22. This is related to an assumed significant reduction in mutual aid recoveries, as further described below. Major components of other revenues are as follows:

<b>OTHER REVENUES</b>						
<b>(in millions)</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>FY22 vs FY21 Change</b>
Permit & inspection fees	\$1.5	\$1.3	\$1.4	\$1.3	\$1.3	\$0.0
Mutual aid recoveries	\$1.0	\$0.9	\$0.4	\$2.6	\$0.5	(\$2.1)
All other	\$0.5	\$0.9	\$0.5	\$0.4	\$0.3	(\$0.1)
	<b>\$3.0</b>	<b>\$3.1</b>	<b>\$2.3</b>	<b>\$4.2</b>	<b>\$2.1</b>	<b>(\$2.1)</b>

*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 FY22 are conservatively projected to remain at substantially the same level as projected in the FY21 budget.



Mutual aid recoveries, which represent 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. The FY22 budget for mutual aid recoveries is conservatively projected at \$500,000, which is \$2.1 million less than the FY21 adjusted budget amount. Mutual aid recoveries in FY21 were at an all-time annual high for the District, due primarily to an extended number of out-of-area reimbursable events during the traditional portion of fire season, early in the fiscal year.

**EXPENDITURE RECAP**

As a service organization, salaries and benefits represent 85% of total budgeted expenditures in FY22, and 86% of budgeted expenditures exclusive of capital outlay. Total non-capital expenditures for FY22 are projected to decrease about 2.6%, or roughly \$1.25 million, on a combined basis, in comparison to the FY21 budget. Salary and benefit expenditures are projected to decrease about 3.4%, while services and supplies are projected to increase by about 2.7% in FY22.

As previously mentioned, labor negotiations are ongoing and assumptions have not been included in the FY22 budget regarding the fiscal impacts of changes in salaries and benefits as of July 1, 2021. Accordingly, the budget will be amended at the appropriate time.

See Tables 4 and 5 below for additional specifics regarding year-over-year changes.



Chart 6

**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 open positions each year for budgetary purposes. Open positions are created through a combination of retirements and other separations of employment. Chart 7 details

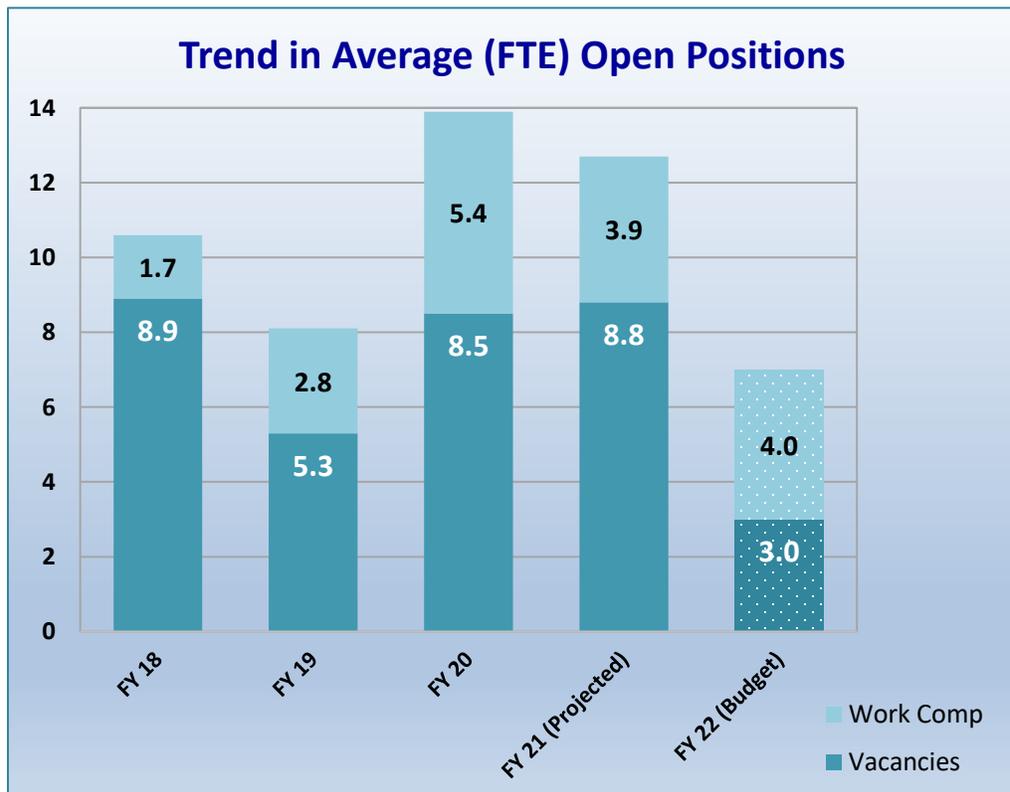


Chart 7

the five-year trend in open positions, including for staff off work due to worker’s compensation illness and injury, as further described below. Due to a group of new hires starting employment in late in FY21, the District anticipates a lower average open position vacancy factor in FY22.

As evidenced in Chart 7 above, the average FTE associated with constantly staffed positions on worker’s compensation due to illness and injury has been increasing over the last few years. Staff is working closely with safety personnel, the District health and wellness committee, our health and wellness providers and our third-party claims administrator to actively manage worker’s compensation cases for the benefit of our employees and the District. The FY22 budget includes a provision of \$2.8 million in associated worker’s compensation costs, down \$600,000 from the FY21 budget. This includes \$900,000 for backfill (overtime coverage), and \$1.9 million for care, treatment, and claims administration.

While vacant constantly staffed positions result in higher coverage costs, the vacancies also result in lower regular salaries and employee benefits costs. For FY22, 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.

Total salaries and benefits are projected to decrease by 3.4%, or \$1.4 million in FY22. Major components of the change are summarized in Table 4 below.

<b>Projected Year-Over-Year Adjusted Salaries &amp; Benefits Changes (Net)</b>	
<b>Description</b>	<b>% Change vs. FY21 Budget</b>
Regular pay	2.3%
Coverage costs (overtime)	(7.0%)
Retirement costs	0.8%
Health benefits	1.1%
All other changes (net)	(0.6%)
<b>Total adjusted projected salaries &amp; benefits changes (net)</b>	<b>(3.4%)</b>

*Table 4*

Most significantly, regular pay is increasing 2.3% due primarily to a lower assumed number of constantly staffed vacant positions in FY22, which has a corresponding favorable impact on coverage (overtime) costs, which are projected to decrease by 7% in FY22. The aforementioned assumed reduction in mutual aid recoveries in FY22 will also have a direct favorable impact on

coverage costs, since the vast majority of the associated staffing costs are incurred on an overtime basis.

No new positions are contemplated in the FY22 budget. See the *Staffing Overview & Departmental Reporting* document in this budget for additional information.

**Services and supplies**

Services and supplies are expected to increase by about \$176,000, or 2.7%, on a net basis over the FY21 budget. Major components of the net increase are summarized below:

<b>Projected Year-Over-Year Services and Supplies Changes (Net)</b>	
<b>Description</b>	<b>% Change vs. FY21 Budget</b>
Clothing	4.8%
Non-inventory equipment	(2.9%)
General liability insurance	1.4%
Services - other	(1.3%)
Structure maintenance	1.5%
All other miscellaneous changes (net)	(0.8%)
<b>Total projected services and supplies changes (net)</b>	<b>2.7%</b>

*Table 5*

Most significantly, triennial Class B safety uniform replacement is budgeted under clothing for FY22, and the budget for non-inventory equipment will be significantly reduced from FY21 levels primarily due to one-time equipment and supplies purchased for the COVID pandemic.

**Capital outlay**

The FY22 budget includes about \$475,000 in capital outlay, most significantly:

- Server & storage infrastructure replacement - \$170,000
- Structure improvements - \$164,000
  - Flooring, HVAC, etc.

Substantially all proposed FY22 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**

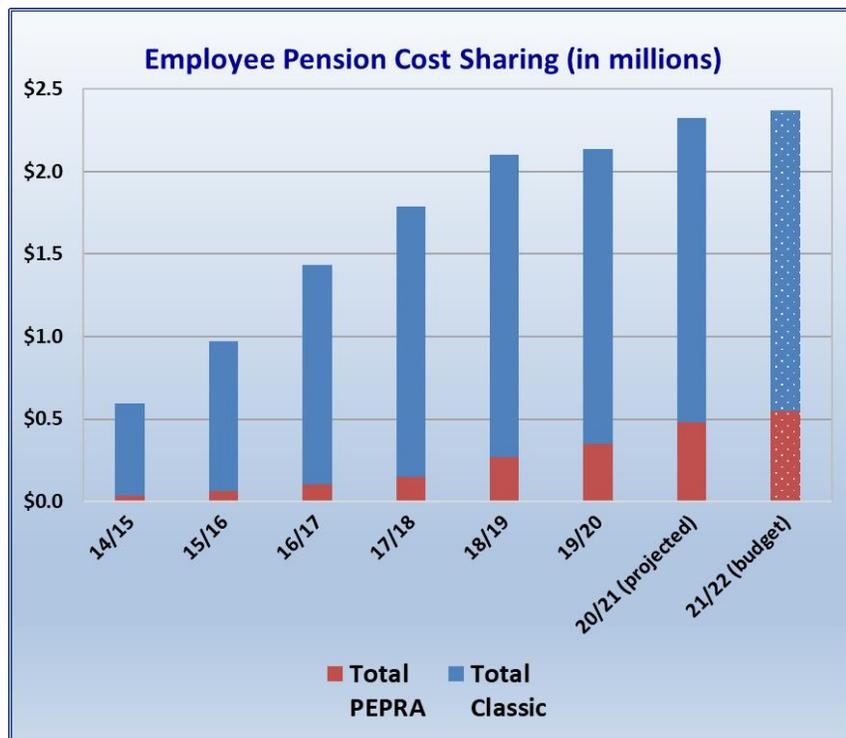
There are a number of projects, purchases and other initiatives which will be undertaken in FY22 with funding from this budget, including:

- Employee cost sharing of retirement contributions by all retirement-eligible personnel, resulting in a projected nearly \$2.4 million in cost savings for the District
- Wellness exams for safety personnel - \$65,450
- Cardiac care program training for first responders - \$39,744
- Hazardous Materials training - \$110,400
- Urban Search & Rescue team training for safety personnel - \$38,640
- Ballistic protective body armor - \$35,205

**OTHER ECONOMIC AND OPERATIONAL ISSUES**

**Continuing Pension Cost Mitigation**

While I'm please 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.



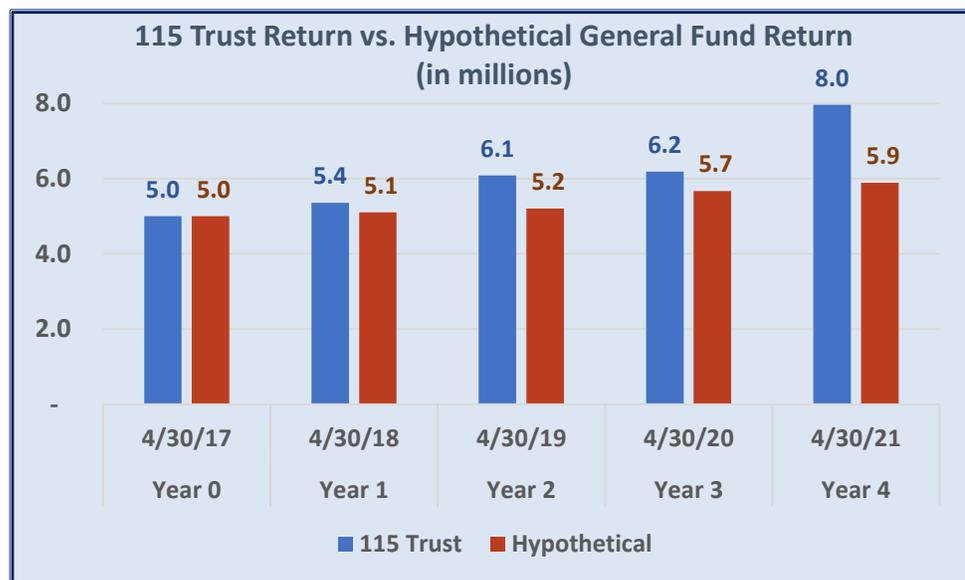
**Chart 8**

**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 FY22, some \$13.7 million will have been contributed by our employees toward retirement benefit costs over the now eight-year period since employee pension cost sharing began. Chart 8 above depicts employee retirement contributions annually, including amounts contributed by both PEPRAs and Classic status pension plan employees.

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

As of April 30, 2021, the Trust account balance stood at nearly \$8 million. Chart 9 depicts the actual 115 Trust annual balances as of April 30, each year since inception, versus a hypothetical return on investment of these funds, had the District realized typical returns over the same periods of time within the much more limited



*Chart 9*

constraints of the District’s General fund investment policy. The hypothetical difference in accumulated balances at April 30, 2021 is calculated at about \$2.1 million.

The District intends to utilize funds accumulated in the Retirement Trust for budget stabilization purposes, drawing from the Retirement Trust to fund pension obligations during years of significant budgetary constraint or fiscal emergency. The District’s commitment to accelerated pension funding, combined with employee cost sharing, clearly demonstrates our ongoing pledge to proactive pension cost management. Chart 10 below depicts the District’s historical required net pension contributions as a percentage of total salaries and benefits costs over a seven-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.

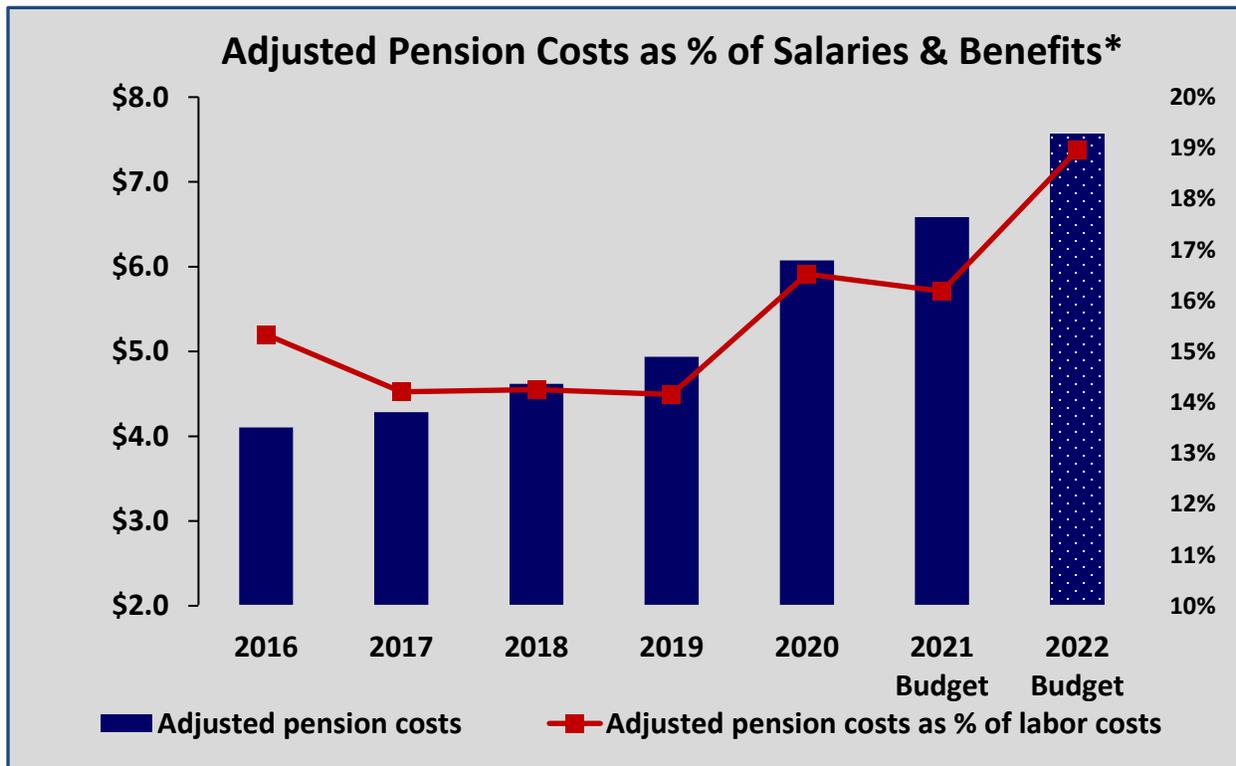


Chart 10

\*Exclusive of one-time discretionary pension contributions made in FY18, 19 & 21

**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, 2019, which sets retirement contribution rates for FY22.

The table below is derived from the June 30, 2019 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 FY22. These estimates project fixed amount UAL payments going from \$4.23 million in FY23, to \$5.09 million in FY27, about a 20% 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.

		<b>CalPERS Projected Future Employer Contributions (UAL)</b>				
<b>(in millions)</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
<b>Safety</b>	\$3.55	\$3.99	\$4.26	\$4.54	\$4.67	\$4.80
<b>Miscellaneous</b>	0.21	0.24	0.25	0.27	0.28	0.29
<b>TOTAL</b>	<b>\$3.76</b>	<b>\$4.23</b>	<b>\$4.51</b>	<b>\$4.81</b>	<b>\$4.95</b>	<b>\$5.09</b>

*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 six or so years has CalPERS modified its policies to allow for additional discretionary pension plan contributions. Since FY17, the District has contributed a combined \$6.9 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, and are reflected in Table 7 below. The additional \$500,000 payment to CalPERS in FY21 will be favorably reflected in June 30, 2021 actuarial valuation, setting contribution amounts for FY24.

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

*Table 7*

Although a budget surplus is not anticipated for FY21, the Board has previously directed staff to report back at mid-year FY22 regarding opportunities to continue to accelerate pension funding. Any such accelerated discretionary funding approved by the Board at that time would result in a budget amendment in FY22. With regard to the projected FY22 budget surplus of nearly \$2.8 million, as per policy, 1/3<sup>rd</sup> of that amount, or about \$900,000, has been reflected in Assigned Fund balance in the FY22 budget, to be encumbered for accelerated pension funding in FY23.

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 reported in the most recently available actuarial retirement valuations, as of June 30, 2018 and 2019, the funded ratio of the District’s respective retirement plans was as follows:

CalPERS Pension Plan Funded Ratio As Of		
Retirement Plan	June 30, 2018	June 30, 2019
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 specific classes of employees.

**Discount Rate Changes at CalPERS Impacting FY22 Rates & Beyond** – In December 2016, CalPERS announced a lowering of its discount rate assumption from 7.5% to 7% over a three-year phase-in period, beginning in FY19. 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.

The fiscal impacts of higher employer contribution rates from these 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, 2020 Actuarial Valuations** - The June 30, 2020 actuarial valuations from CalPERS are due out this summer. As this additional information becomes available, it will be shared with the Board and the public, and will be factored into our future retirement cost projections, as well as associated budgets and our long-range financial plans.

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 Tenure** – Within the District's senior management team, out of a combined twelve sworn and non-sworn management positions, four (4) team members are less than five years from normal retirement age. Active succession planning measures are underway to ensure a smooth senior management transition over the next few years. While the District strives to fill promotional positions from within the organization, if necessary, the District will need to recruit outside talent to fill key management positions over time.

Two Administrative Battalion Chief positions were created, funded and staffed through internal promotions within the last three 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 at a yet to be determined future date, most likely in conjunction with or shortly after the opening of Station 68, which is projected to be operational in 2023.

Additionally, other key senior management positions have been filled over the last two to three years due to previous retirements. These newer members of our senior team successfully evidence our ongoing succession planning efforts.

**Firefighter 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. As discussed in our public budget workshop in May, the District will be looking to establish new organizational strategic goals in FY22, 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, 2022 projected to be about \$29.8 million, with roughly \$23.3 million unrestricted, and the balance 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, 2022 represents approximately 49% of budgeted FY22 expenditures. See the *Changes in Fund Balance* document in this budget for additional details on Fund balance.

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**BUDGETARY COMPLIANCE WITH FINANCIAL POLICIES**

I am pleased to confirm that the FY22 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 FY22 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 in the FY21 budget cycle last year, there were significant operational and economic uncertainties due to the many unknowns associated with the pandemic. Accordingly, our FY 21 budget was highly conservative. While some of those uncertainties remain as we move in FY22, it is the District’s priority to move forward with confidence that better days are ahead. Our expanded training budget, the Station 68 construction project and continued aggressive pension liability management are top priorities for FY22.

***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 FY22 Budget.

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

***Acknowledgements***

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

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

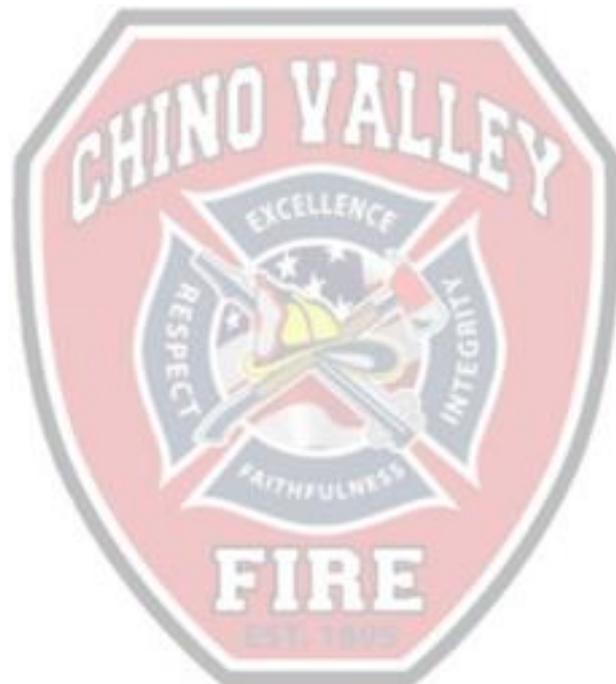
Finally, my appreciation is also extended to all staff for their ongoing dedication and commitment to serving our community, again, especially during this COVID-19 pandemic. To the men and women of Chino Valley Fire, I thank you for all that you do.



Sincerely,

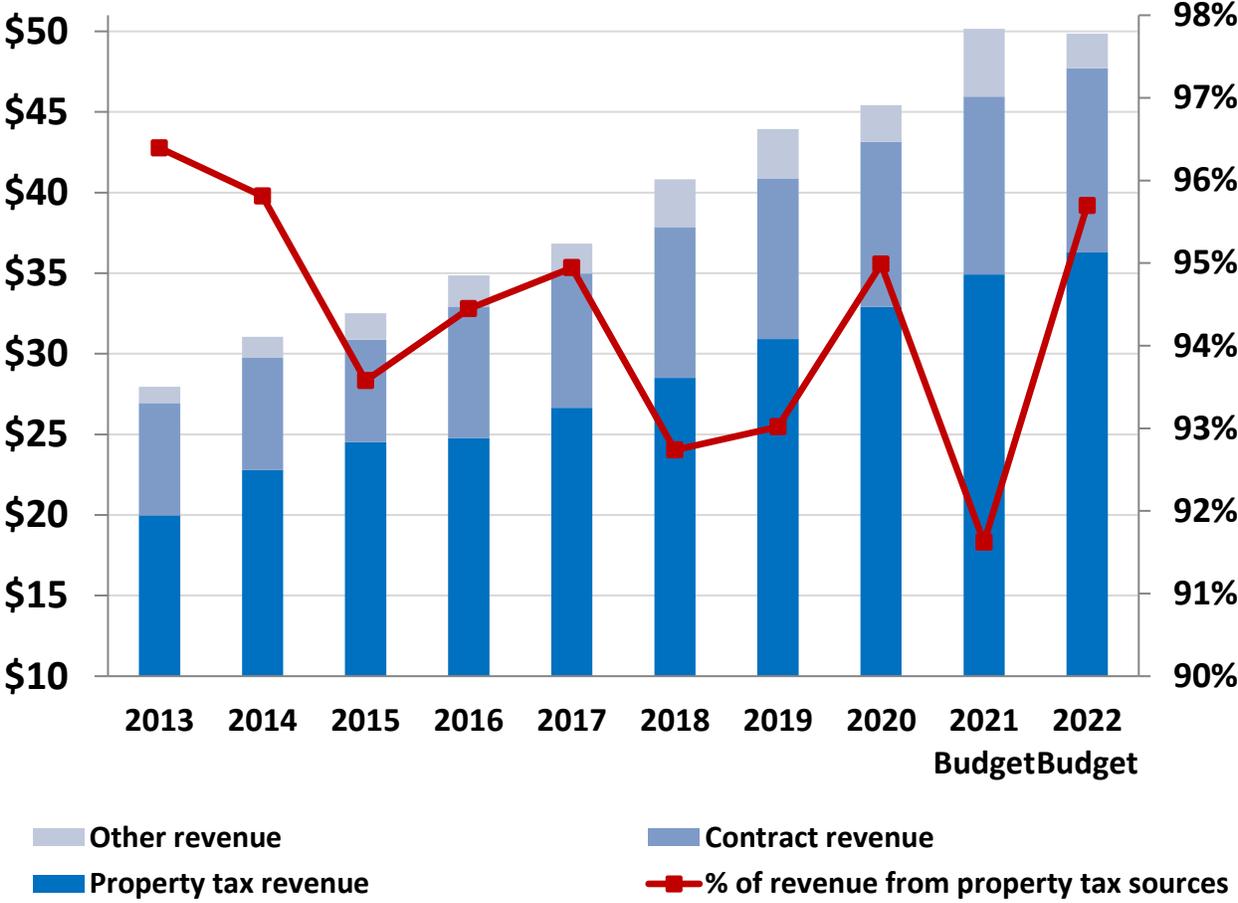
**Tim Shackelford**  
**Fire Chief**

# FINANCIAL TRENDS



# General Fund Revenues

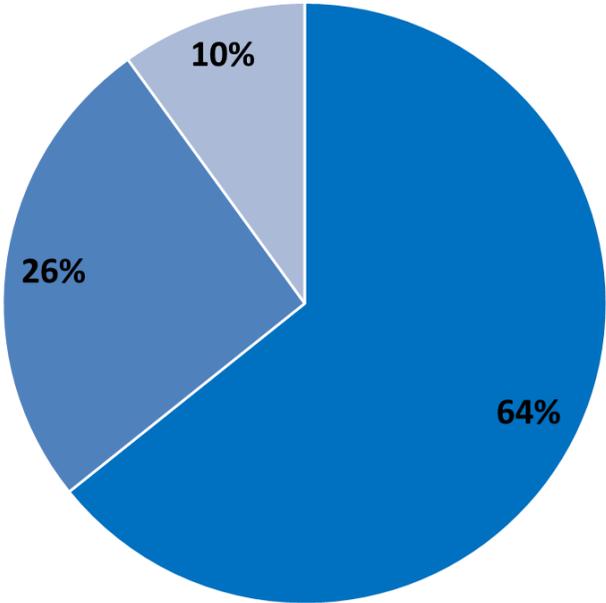
## Trends in Total Revenue (in millions)



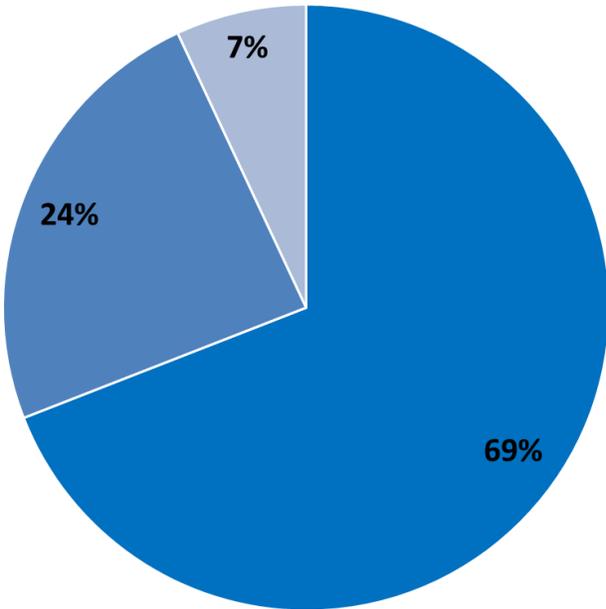
Property tax-related revenues, including both direct property tax receipts and property tax equivalencies received under contract have ranged from about 92% to 97% of total General Fund resources over the last ten years, and are projected to be about 96% of total revenues in the FY22 budget. Total revenues have increased, on average, roughly 6.2% annually over the last five years and about 6.0% on an annualized basis over the last ten years. When adjusted for one-time mutual aid revenues received in FY21, total revenues are conservatively projected to increase about 3.6% in FY22 over the prior year.

# Major General Fund Revenues – Property Taxes

**FY13 ACTUALS - \$26.9 million**



**FY22 BUDGET - \$47.7 million**



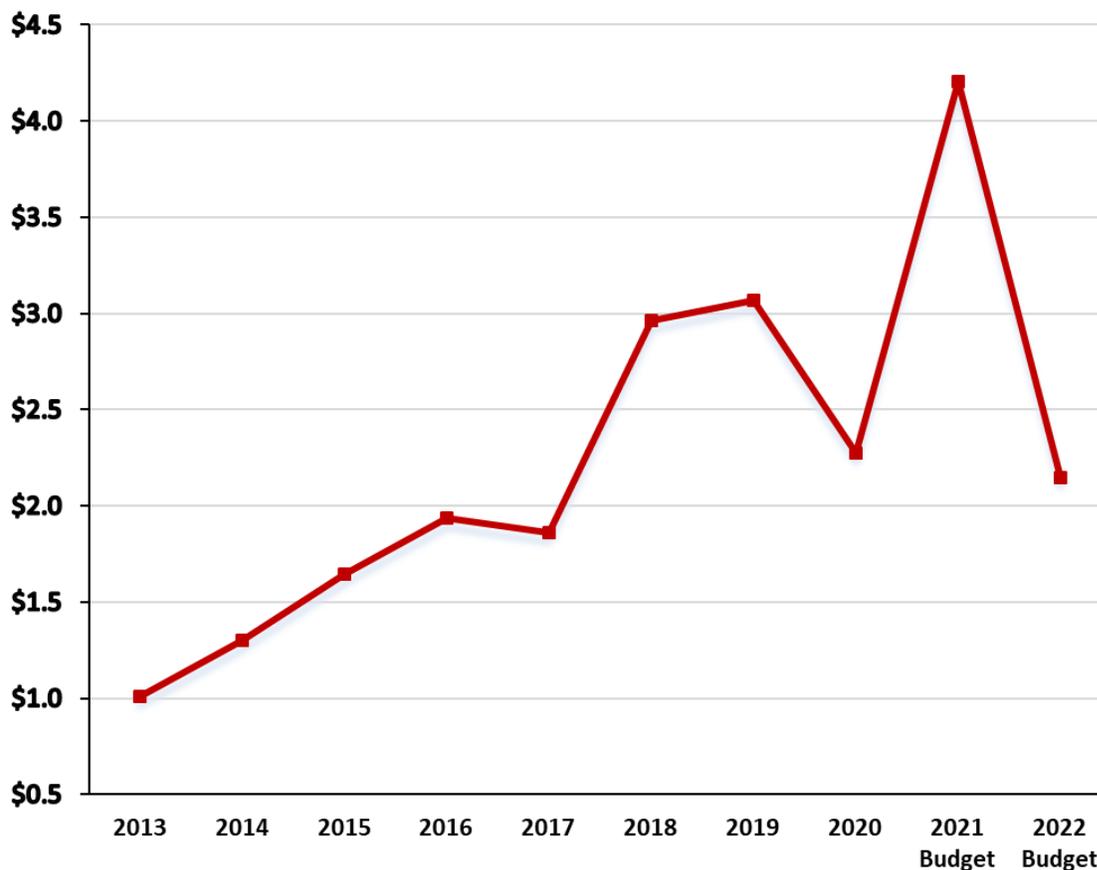
- Secured
- Current services
- All Other

Total annual property tax-related revenues have increased about \$20.8 million over the last ten years, an average annual increase of roughly 5.8% over the last decade. The largest component of property tax-related revenues is secured property taxes, making up approximately 69% of property tax-related revenues in the FY22 budget, compared to 64% ten years ago.

Current services is the next largest segment of this major revenue source, accounting for roughly 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)



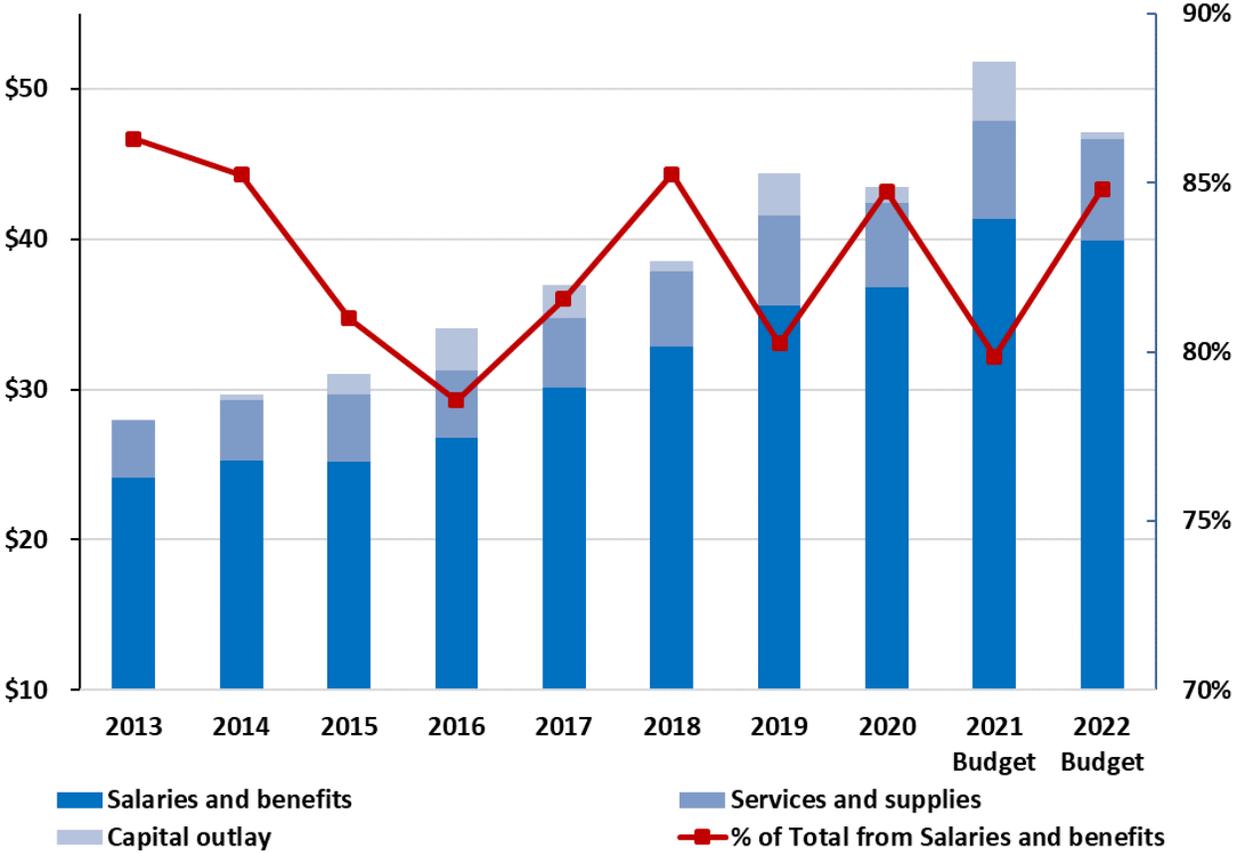
Other General Fund revenues have comprised roughly 6% of the District’s total annual revenues on average over the last ten years. Over time the District has successfully pursued strategies to increase other revenues.

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. In FY21, the District realized about \$2.5 million in mutual aid recoveries dues to an extensive number of reimbursable out-of-area incidents. This level of mutual aid activity is not anticipating to be recurring in FY22.

In FY22, other revenues are anticipated to be about 4.5% of total General Fund revenues. Mutual aid recoveries in FY18 and FY19 also contributed to significant increases in other revenues for those fiscal years. It is difficult to reasonably predict the frequency and duration of out-of-area reimbursable incidents in any given year. Accordingly, FY22 mutual aid revenues have been budgeted conservatively.

# General Fund Expenditures

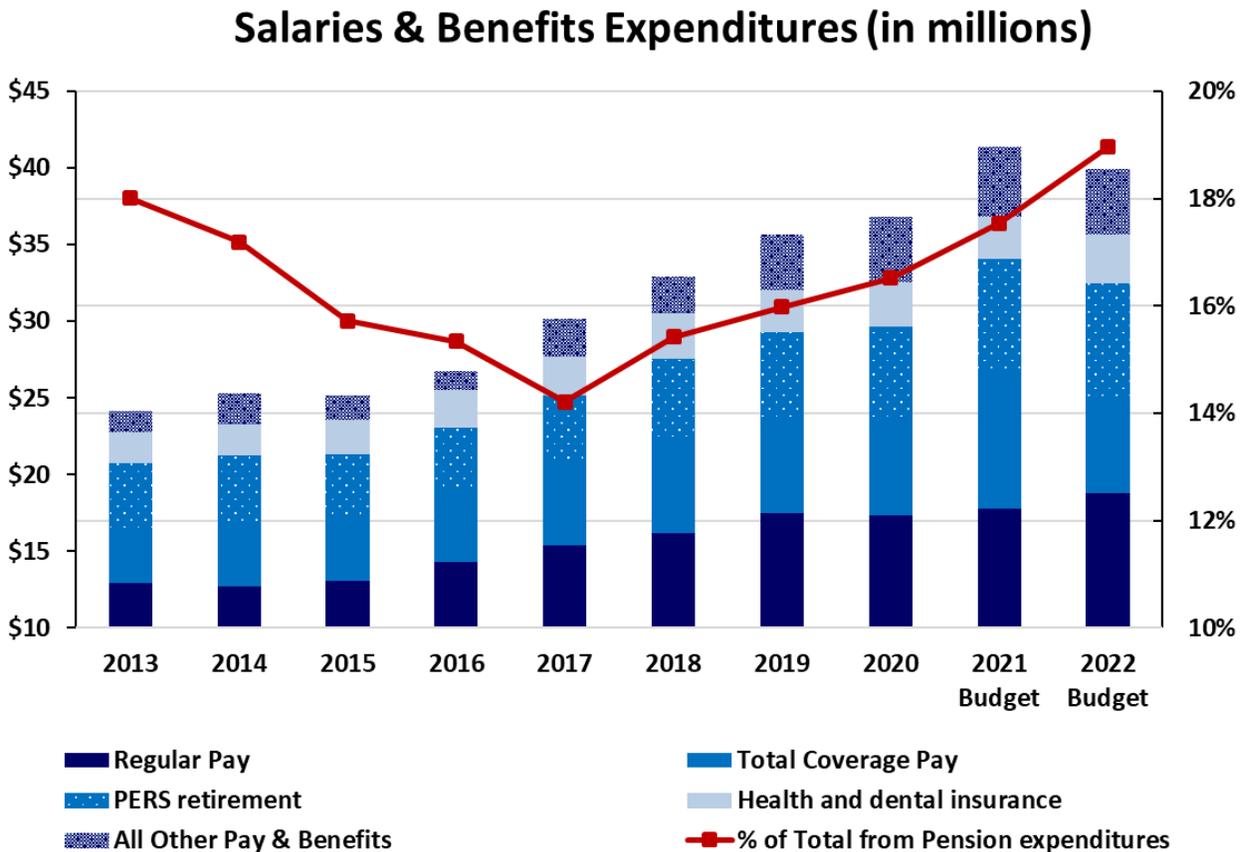
Total Expenditures (in millions)



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 \$28.0 million in FY13 to a projected almost \$47.1 in the FY22 budget, Total expenditures have increased, on average, roughly 5.5% annually over the last five years and about 5.4% on an annualized basis over the last ten years. Salaries and benefits are budgeted at about 85% of total expenditures in the FY22 budget.

Total expenditures are projected to decrease about \$4.7 million in FY22, due primarily to a \$3.2 million decrease in capital outlay, combined with about \$2 million in overtime costs not anticipated to be recurring due to significantly fewer mutual aid emergency responses in FY22.

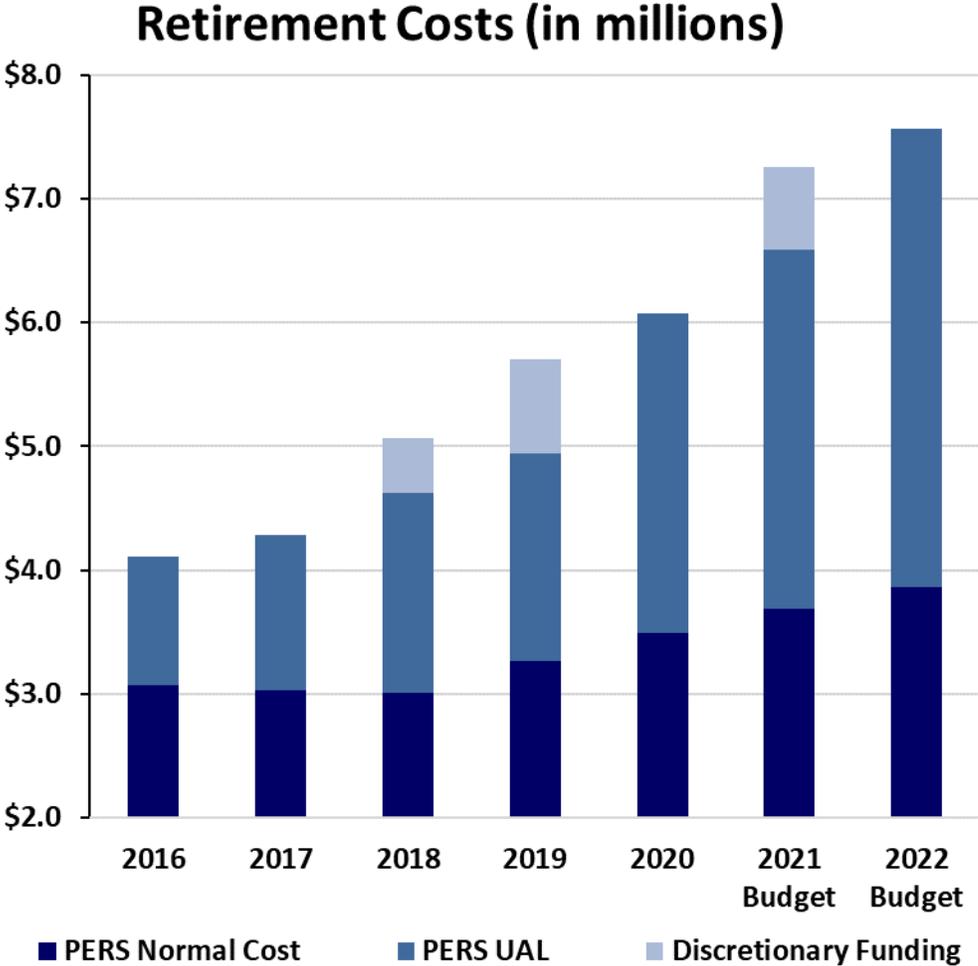
# General Fund Expenditures – Salaries & Benefits



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

In addition to an initial \$5 million contribution to the 115 Retirement Trust in late FY17, the District has contributed an additional \$1.9 million in discretionary funding between FY18 and FY21 toward its pension liabilities. See Retirement Costs below for additional specifics.

# General Fund Expenditures – Retirement Costs

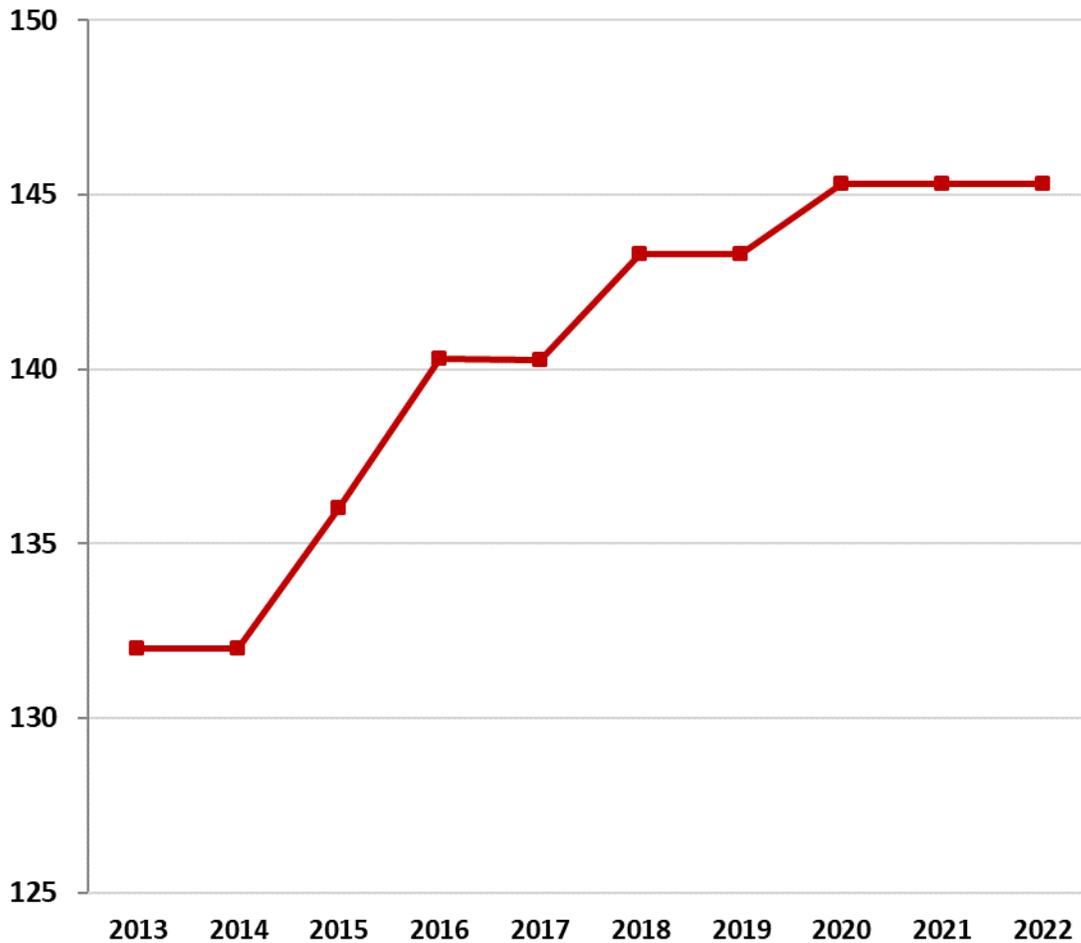


The District’s CalPERS retirement system required contributions consist of normal cost pension contributions, which represent the current service cost of actuarially projected retirement benefits for active employees and UAL, or unfunded actuarial liability payments representing prior service cost estimates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

The District is projecting a non-recurring deficit in FY21 due to significant capital requirements. Therefore, no discretionary retirement contribution has been included in the FY22 budget. Continuing increases in required PERS UAL contributions are the primary factor in the increasing retirement cost trend reflected above.

# Staffing

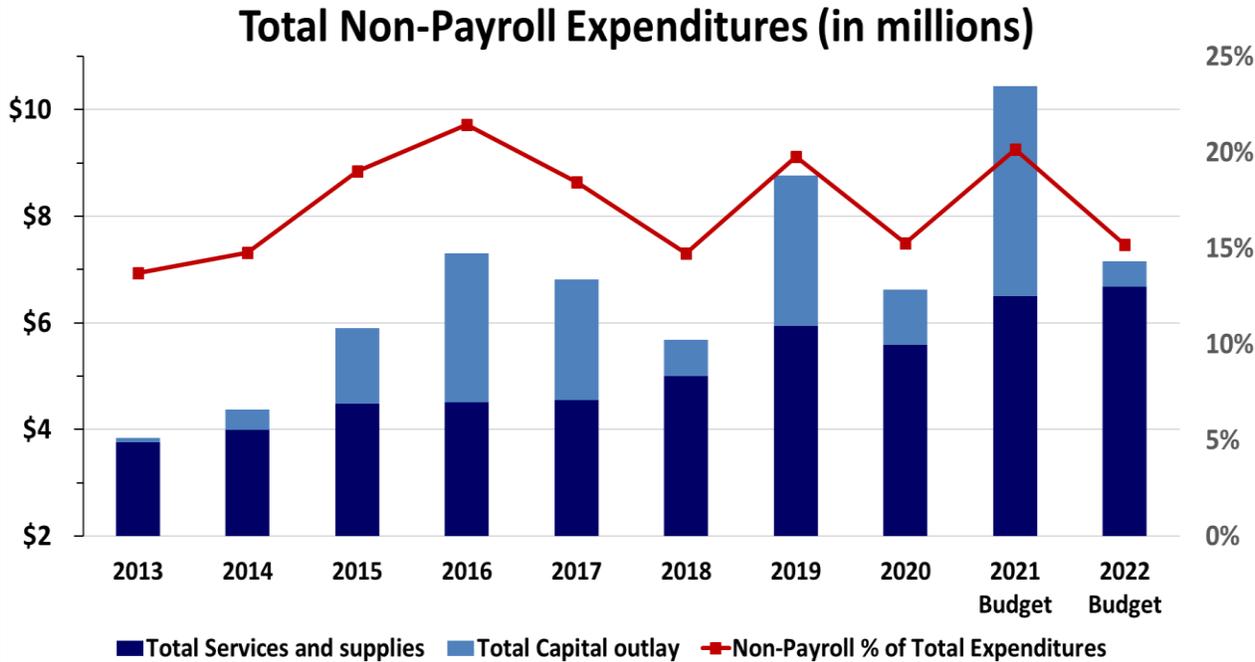
## Total Full-Time Equivalent Staffing



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 FY22 there are no proposed staffing additions.

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

# General Fund Expenditures – Non-Payroll



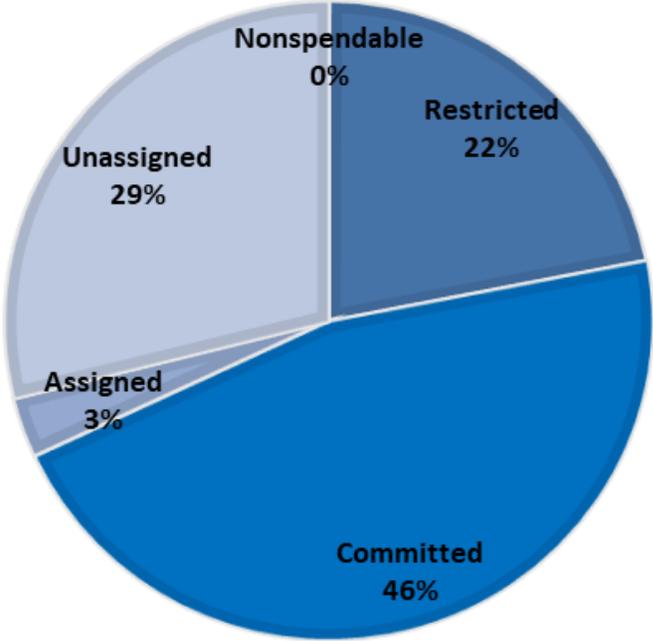
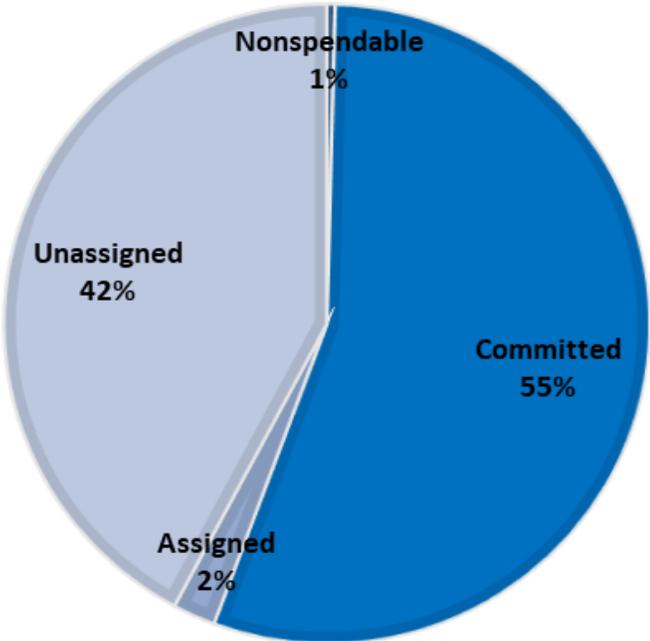
Non-payroll expenditures include Services and supplies as well as Capital outlay. Over the last ten years, non-payroll expenditures have typically averaged between about 15% and 20% of total expenditures. Capital purchases can vary significantly from year-to-year. In FY13 and FY14, for example, the District 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 FY22 budget, total non-payroll expenditures are anticipated to amount to approximately \$7.2 million or about 15% of total budgeted expenditures, compared to about \$10.2 million, or 20% of total budgeted expenditures in FY21. The FY22 budget includes approximately \$0.5 million in capital outlay, while the FY21 budget included some \$3.7 million in capital outlay, including nearly \$3 million for four (4) replacement fire engines.

# General Fund Balance

JUNE 30, 2013 - \$19.7 MILLION

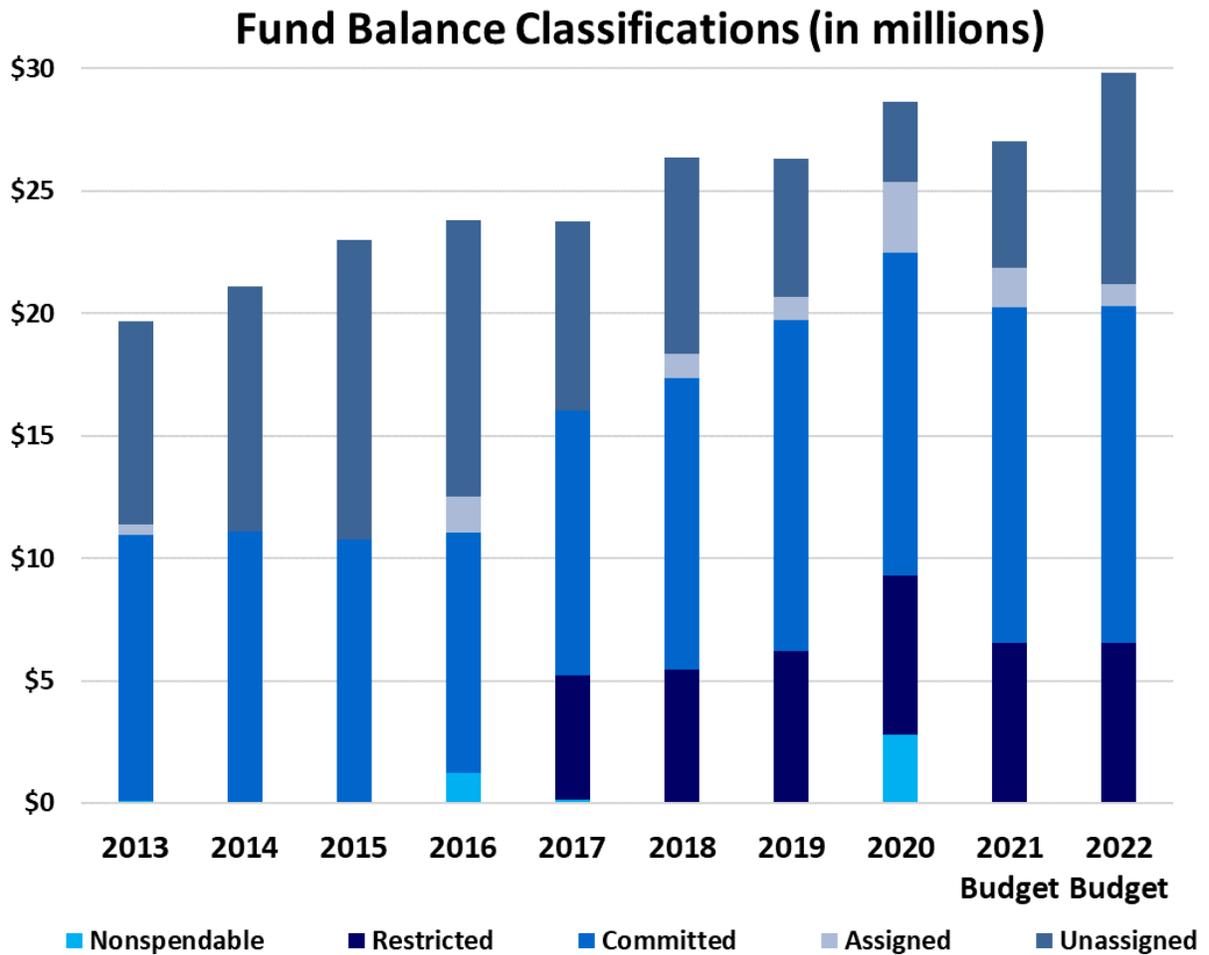
JUNE 30, 2022 (BUDGET) - \$29.8 MILLION



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, 2013 amounted to \$19.7 million, while projected Fund balance at June 30, 2022 is \$29.8 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 \$6.5 million at June 20, 2020. This has been the primary contributing factor in the ten-year change in General Fund balance classification mix as depicted above.

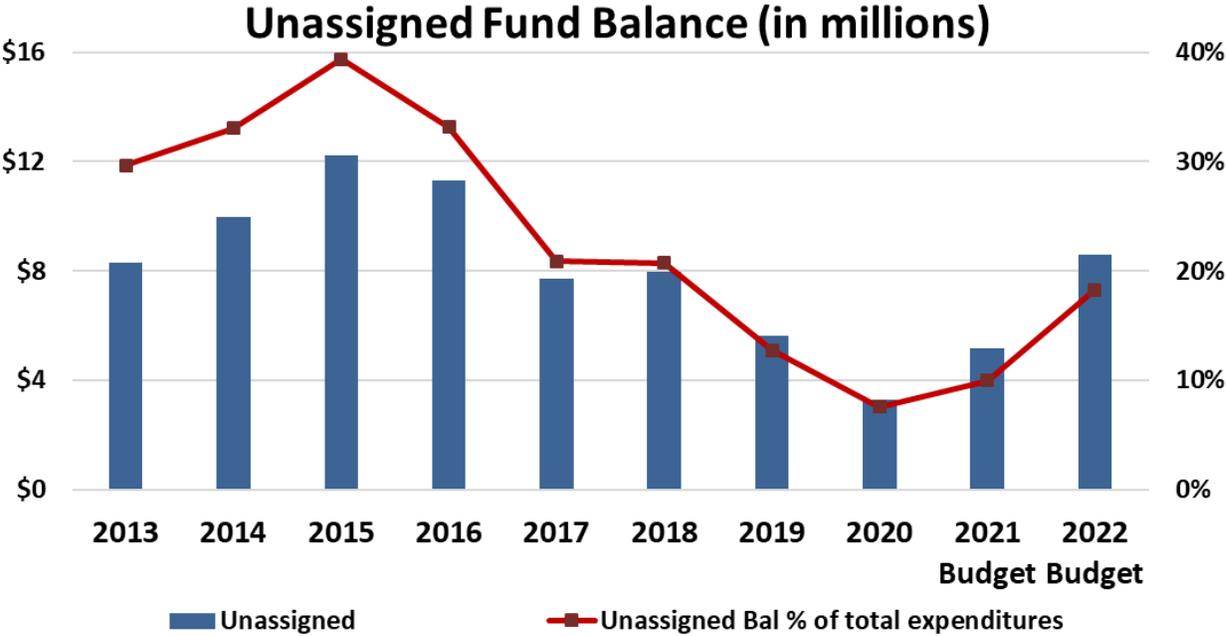
Fund balance classifications are described in detail in the Fund balance reporting section of the *Budgetary Practices and Financial Policies* document of this budget.

# General Fund Balance (continued)



The Fund balance classifications graph above depicts the classifications mix at June 30 of each of the last ten fiscal years. Based on the projected total Fund balance at June 30, 2022, Fund balance has grown approximately 50% over the last ten years.

# General Fund Balance (continued)



District policy specifies the maintenance of a general contingency reserve in Unassigned Fund balance equal to three (3) months, or 25%, of the District’s approved expenditure budget. In the event that Unassigned Fund balance is not sufficient to meet the three-month minimum, the policy specifies that the remaining balance of funds not otherwise classified shall be maintained in this account.

While General Fund balances are stable, as a result of continued budgetary growth, combined with changes in Fund balance classifications over time, the unassigned portion of Fund balance has decreased over the last decade in proportion to total annual expenditures. At June 30, 2013, Unassigned Fund balance amounted to nearly \$8.3 million, or about 30% of expenditures, in comparison to budgetary projections at June 30, 2022 of Unassigned Fund balance amounting to approximately \$8.6 million, or about 18% of total FY22 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, 2020. 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 Comprehensive AFR 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, 2019. This was the first year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Chino Valley Fire District  
California**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morrell*

Executive Director/CEO

**RESOLUTION NO. 2021-16**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CHINO VALLEY INDEPENDENT FIRE DISTRICT ADOPTING A BUDGET  
FOR THE 2021-22 FISCAL YEAR**

**WHEREAS**, the Chino Valley Independent Fire District annual budget for the 2021-22 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 2021-22 annual budget started some six months ago and involved a rigorous and extensive process; and,

**WHEREAS**, the District has determined that there will be sufficient revenues to adequately meet the amount of expenditures needed to protect life and property for the 2021-22 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 2021-22 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, 2021 and ending June 30, 2022, as approved and adopted by the Board of Directors of the Chino Valley Independent Fire District on June 9, 2021, is hereby formally adopted by resolution.

June 9, 2021  
Original Budget Resolution No. 2021-16  
Page 2

**REVIEWED, APPROVED AND ADOPTED** at a Board meeting held on the 9th day of June 2021, by the following vote, to wit:

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

**NOES:** BOARD MEMBERS: None.

**ABSENT:** BOARD MEMBERS: None.

**ABSTAIN:** BOARD MEMBERS: None.

  
\_\_\_\_\_  
SARAH RAMOS-EVINGER, 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



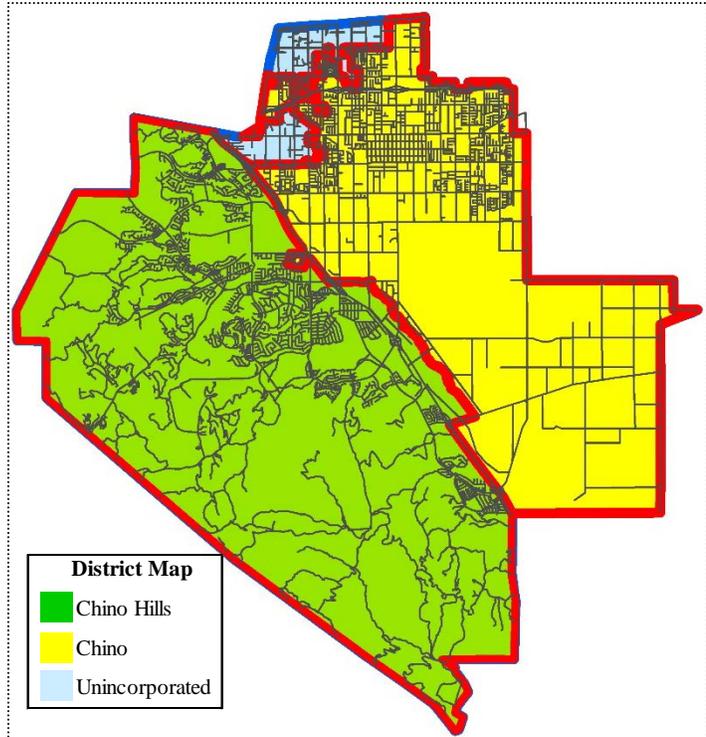


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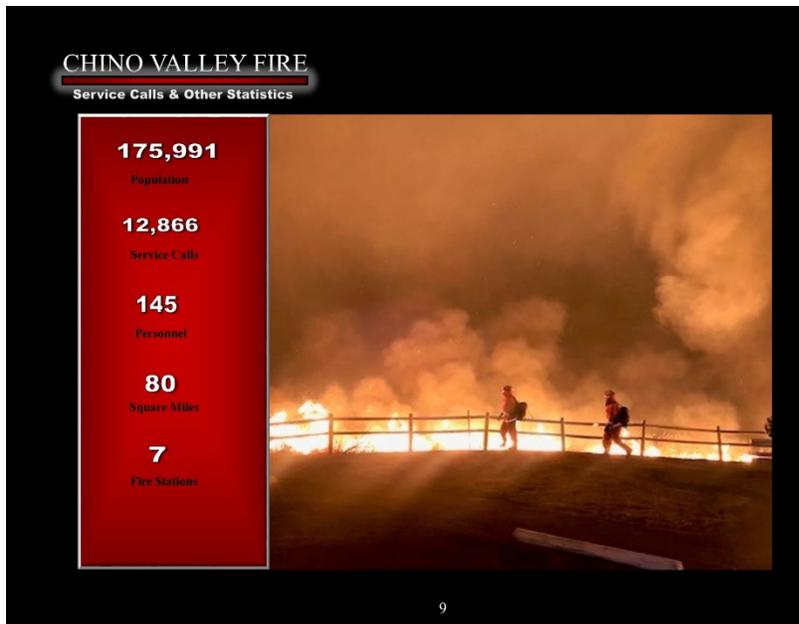
# CHINO VALLEY FIRE DISTRICT

## 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 25-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 177,564<sup>1</sup>. 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 12,866 emergency calls in 2020.



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

<sup>1</sup> City of Chino – 89,109; City of Chino Hills – 82,409; Unincorporated – 6,046. Population estimates are based on information provided by the Department of Finance.

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 176,991 aircraft operations for the twelve-month period ended December 31, 2020. 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.



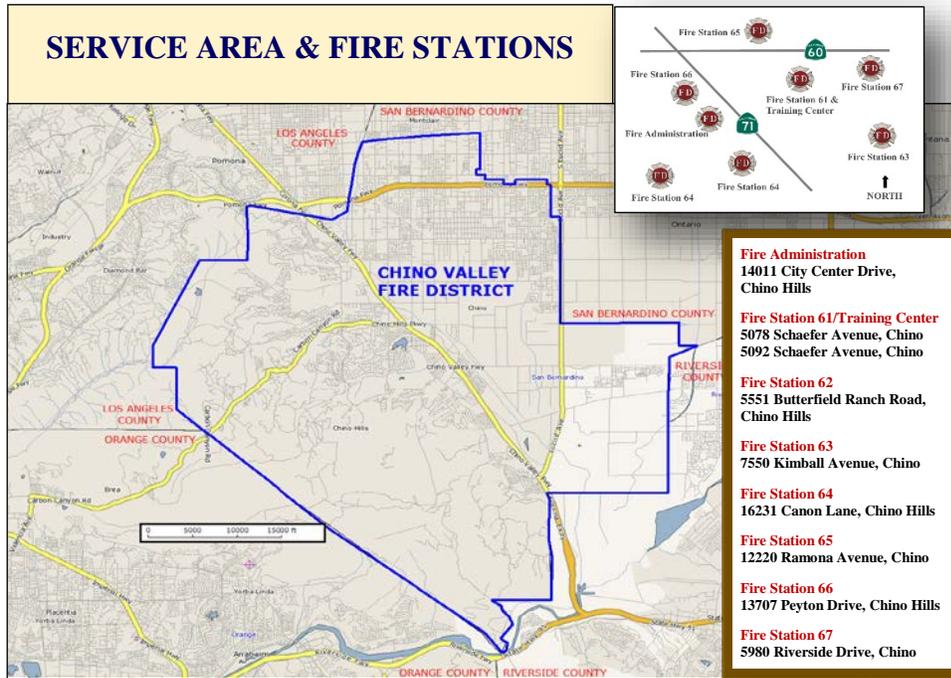
The wildland urban interface of Chino Hills presents a significant threat for wildfire. Over 14,000 acres of grass, brush and oak trees pose a seasonal fire threat to the residential interface. Over 300 residences are inspected annually, as part of the District's Brush Inspection program, focusing on 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, eighteen homes and one business were destroyed by a 6,600-acre wildfire that resulted in more than \$4.8 million dollars in damage. In November 2008, the "Freeway Complex Fire" destroyed 187 structures while burning 30,305 acres (13,304 acres in Chino Hills and the State Park) causing approximately \$16.1 million in damage. Although only one out-building was lost within the District, the potential existed for a devastating event.

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 145 full-time equivalent employees, including 110 sworn safety personnel. In addition to providing fire and emergency medical services within its jurisdiction, the District also provides fire and life safety

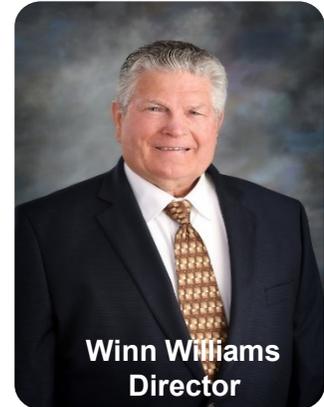
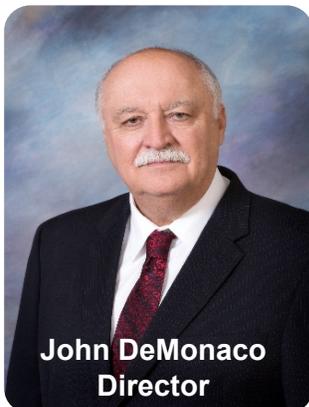
inspections, community education and community preparedness within the community.

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# CHINO VALLEY FIRE DISTRICT

## *Board of Directors & District Management*

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Contact: [clerk@chofire.org](mailto:clerk@chofire.org)

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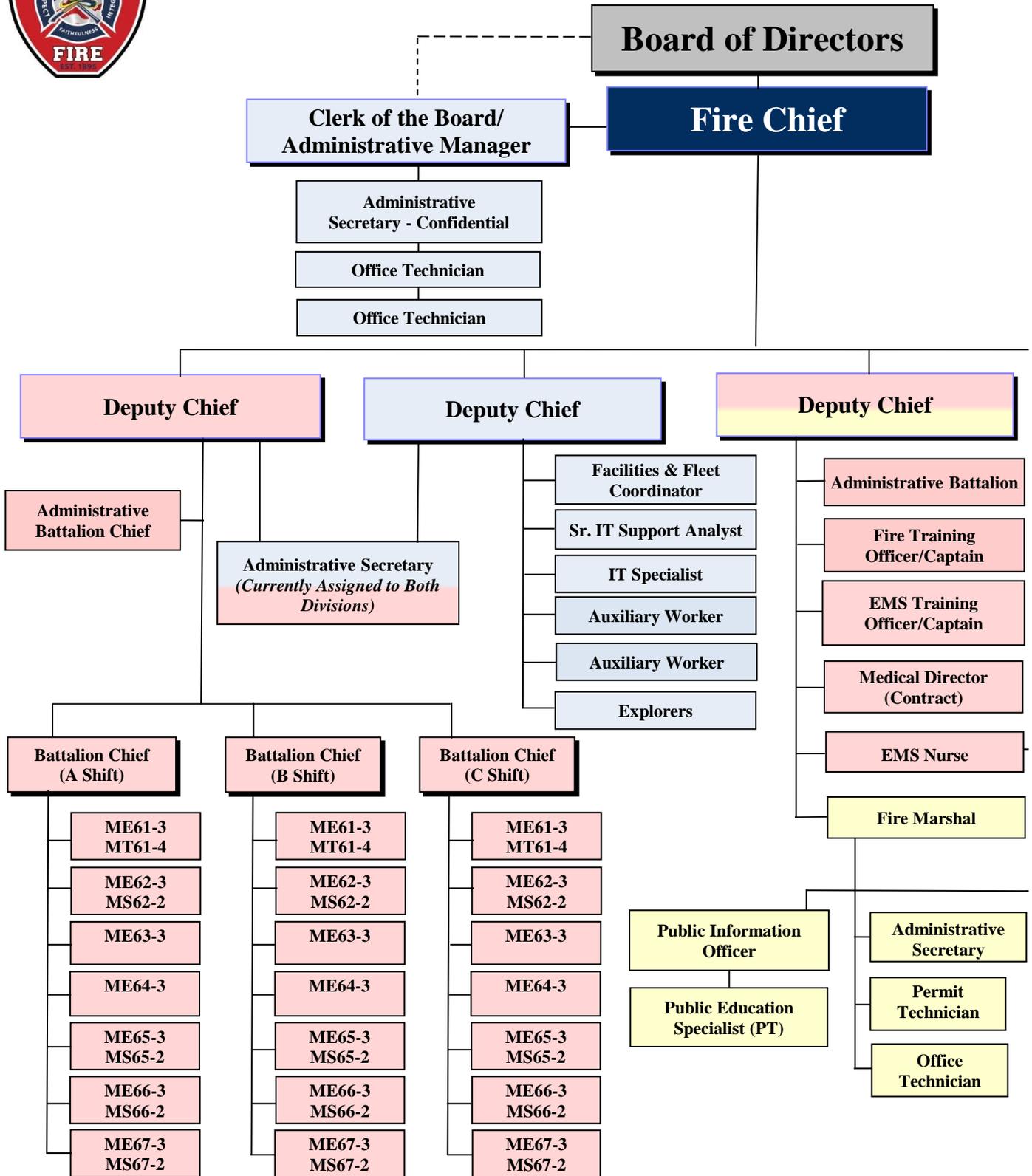


### Senior Management Staff

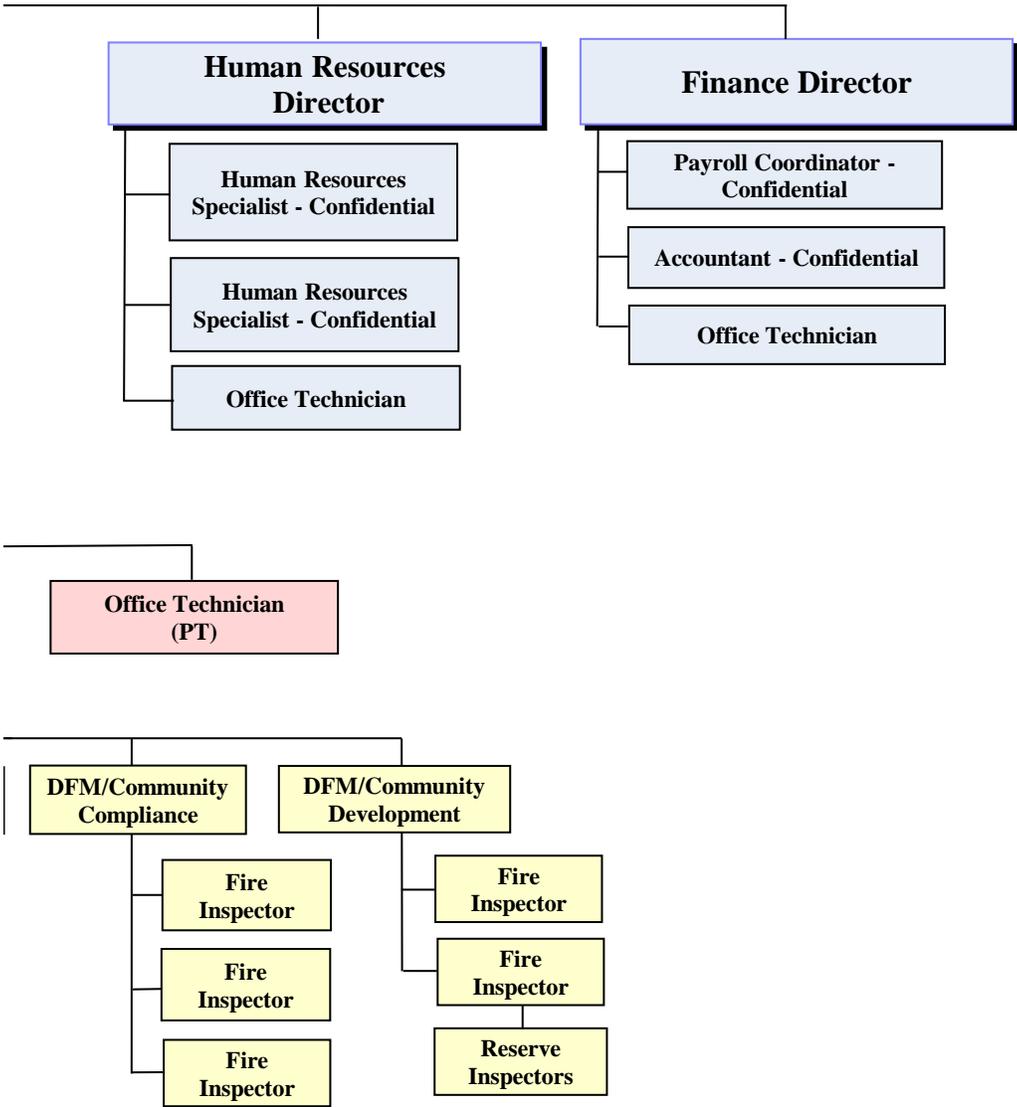
<b>Scott Atkinson</b>	Deputy Chief
<b>Dave Williams</b>	Deputy Chief
<b>Nathan Cooke</b>	Deputy Chief
<b>Steve Heide, CPA</b>	Finance Director
<b>Sandra Heney</b>	Clerk of the Board
<b>Kristi Kuchwara</b>	Human Resources Director



# Chino Valley Fire District



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



Functional reporting as of 2/19/20

# Chino Valley Fire District Personnel Listing

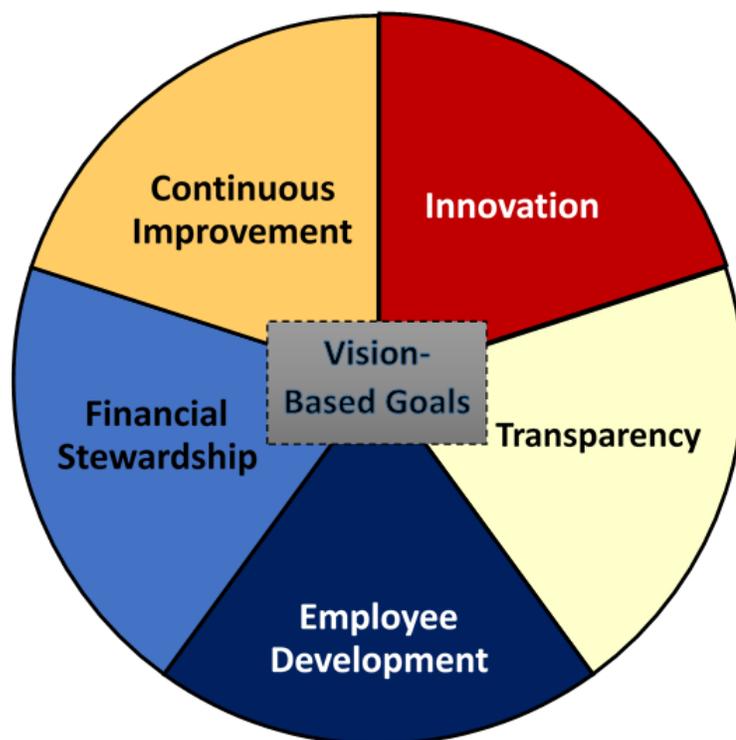
Full-Time Equivalent Staffing	FY18	FY19	FY20	FY21	FY22	Change FY21 to FY22
<b>Administration</b>						
Accounting Technician	-	-	-	-	-	
Accountant	1.0	1.0	1.0	1.0	1.0	
Administrative Battalion Chief	2.0	2.0	2.0	2.0	2.0	
Administrative Secretary	1.0	1.5	1.5	1.5	1.5	
Auxiliary Worker	2.0	2.0	2.0	2.0	2.0	*
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	
Human Resources Director	1.0	1.0	1.0	1.0	1.0	
Human Resources Specialist	2.0	2.0	2.0	2.0	2.0	
Office Technician	3.0	3.0	4.0	4.0	4.0	
Payroll Coordinator	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	
<b>Total Administration</b>	<b>19.0</b>	<b>19.5</b>	<b>21.5</b>	<b>21.5</b>	<b>21.5</b>	<b>-</b>
<b>Community Risk Reduction</b>						
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	1.0	1.0	1.0	1.0	1.0	
<b>Total Community Risk Reduction</b>	<b>16.6</b>	<b>16.6</b>	<b>16.6</b>	<b>16.6</b>	<b>16.6</b>	<b>-</b>
<b>Emergency Services</b>						
Administrative Secretary	1.0	0.5	0.5	0.5	0.5	
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	51.0	
Office Technician	0.7	0.7	0.7	0.7	0.7	
<b>Total Emergency Services</b>	<b>107.7</b>	<b>107.2</b>	<b>107.2</b>	<b>107.2</b>	<b>107.2</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>143.3</b>	<b>143.3</b>	<b>145.3</b>	<b>145.3</b>	<b>145.3</b>	<b>-</b>

\* 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 FY22 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 34 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 145.3 full-time equivalent (FTE) positions are authorized in the FY22 budget. There are no proposed staffing additions in this budget.

<b>Administration (21.5)</b>	<ul style="list-style-type: none"> <li>•Fire Chief's Office/General Administration</li> <li>•Clerk of the Board</li> <li>•Human Resources</li> <li>•Finance</li> <li>•Support Services</li> </ul>
<b>Community Risk Reduction (16.6)</b>	<ul style="list-style-type: none"> <li>•CRR Administration</li> <li>•Community Compliance &amp; Development</li> <li>•Community Preparedness</li> </ul>
<b>Emergency Services (107.2)</b>	<ul style="list-style-type: none"> <li>•ES Administration</li> <li>•Training &amp; Safety</li> <li>•EMS Services/Fire Suppression</li> </ul>

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:

<b>LABOR COMMITMENTS</b>			
	<b>CVPF Local 3522 (Safety)</b>	<b>Teamsters Local 1932 (Non-Safety)</b>	<b>Unrepresented Management &amp; Confidential Personnel<sup>^</sup></b>
<b># of Covered Employees</b>	101	22	19
<b>MOU Expiration</b>	June 30, 2021	June 30, 2021	June 30, 2021 (Board resolution)
<b>Classic Retirement Benefit Formula</b>	3% @ 55	2.5% @ 55 (Non-Safety) 3% @ 55 (Safety)	2.5% @ 55 (Non-Safety Mgmt) 3% @ 55 (Safety Mgmt)
<b>PEPRA Retirement Benefit Formula<sup>1</sup></b>	2.7% @ 57	2% @ 62 (Non-Safety) 2.7% @ 57 (Safety)	2% @ 62 (Non-Safety) 2.7% @ 57 (Safety)
<b>Future Salary &amp; Benefit Changes<sup>2</sup></b>	N/A – subject to negotiation	N/A – subject to negotiation	N/A – subject to Board action

<sup>^</sup>Excludes unrepresented part-time personnel and the fire chief, who serves under an employment contract.

<sup>1</sup>Personnel 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.

<sup>2</sup>Negotiations 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

<b>Division: 10</b>	<b>Administration</b>
<b>Department: 01</b>	<b>ADMINISTRATION</b>

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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Fire Chief</b>	1.0	1.0	1.0	1.0	1.0
<b>Deputy Chief</b>	0.0	0.0	0.0	0.0	0.0
<b>Administrative Secretary</b>	0.0	0.0	0.0	0.0	0.0
<b>Auxiliary Worker</b>	0.0	0.0	0.0	0.0	0.0
<b>Facilities &amp; Fleet Coordinator</b>	0.0	0.0	0.0	0.0	0.0
<b>Office Technician</b>	1.0	1.0	1.0	1.0	1.0
<b>Senior IT Support Analyst</b>	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

<b>EXPENDITURES BY MAJOR CATEGORY*</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 831,009	\$ 845,439	\$ 839,104	\$ 864,933	\$ 886,730
<b>Services and supplies</b>	1,056,745	1,109,364	1,266,269	1,755,348	1,776,355
<b>Capital Outlay</b>	88,826	796,148	33,272	5,500	170,000
<b>Total</b>	<b>\$1,976,580</b>	<b>\$2,750,951</b>	<b>\$2,138,644</b>	<b>\$2,625,781</b>	<b>\$2,833,085</b>

\*Expenditures include Board related cost.

**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

<b>FY22 BUDGET ADMINISTRATION DEPT PERFORMANCE MEASURES</b>					
<b>MEASUREMENT</b>	<b>District Goal #</b>	<b>TARGET</b>	<b>FY 2020 RESULTS</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 TARGET</b>
<b>Platinum accreditation (bi-annual)</b>	#1	Ongoing – Renewal in FY22	N/A – Bi-annual award	Award renewal process delayed until FY22	YES
<b>Transparency Certificate of Excellence (bi-annual)</b>	#2, #3	Ongoing – Renewal in FY22	N/A – Bi-annual award	Award renewal process delayed until FY22	YES
<b>Expense statement process</b>	#1, #2	Original Target: 6/19, Revised to 6/22	In progress	In progress	YES
<b>State of the Fire District Presentation</b>	#1, #2, #3, #4, #5	Ongoing annually	Deferred due to pandemic	YES	YES
<b>Board Election (bi-annual)</b>	#1, #2, #3, #4, #5	Ongoing – Bi-annual (even years)	Completed	N/A – Bi-annual	YES
<b>Implement Election Districting</b>	#2, #4	6/30/22	N/A – New Goal	In process	YES

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 10</b>	<b>Administration</b>
<b>Department: 11</b>	<b>FINANCE</b>

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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Finance Director*</b>	1.0	1.0	1.0	1.0	1.0
<b>Accounting Technician</b>	0.0	0.0	0.0	0.0	0.0
<b>Accountant</b>	1.0	1.0	1.0	1.0	1.0
<b>Payroll and Benefits Coordinator</b>	0.0	0.0	0.0	0.0	0.0
<b>Payroll Coordinator</b>	1.0	1.0	1.0	1.0	1.0
<b>Office Technician</b>	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

\*Title change from Finance Manager in FY 2018.

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 597,544	\$ 614,888	\$ 675,642	\$ 702,497	\$ 736,607
<b>Services and supplies</b>	98,318	96,565	121,281	88,769	146,645
<b>Capital Outlay</b>	-	-	-	-	-
<b>Total</b>	<b>\$ 695,862</b>	<b>\$ 711,454</b>	<b>\$ 796,923</b>	<b>\$ 791,266</b>	<b>\$ 883,252</b>

**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.

<b>FY22 BUDGET</b>					
<b>FINANCE DEPT PERFORMANCE MEASURES</b>					
<b>MEASUREMENT</b>	<b>District Goal #</b>	<b>TARGET</b>	<b>FY 2020 RESULTS</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 TARGET</b>
<b>GFOA Budget award</b>	#1, #2, #4, #5	Ongoing	YES	YES	YES
<b>GFOA Comprehensive AFR award</b>	#1, #2, #4, #5	Ongoing	YES	YES	YES
<b>Employee development – staff training hours</b>	#1, #3, #5	Ongoing	YES	YES	YES
<b>Financial Management systems review</b>	#1, #4, #5	6/30/22	N/A – New Goal	Defer to FY22	YES
<b>Update user fee study &amp; cost allocation plan</b>	#1, #2, #4	6/30/22	N/A – New Goal	Defer to FY22	YES

<b>Division: 10</b>	<b>Administration</b>
<b>Department: 12</b>	<b>HUMAN RESOURCES</b>

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

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Human Resource Director*</b>	1.0	1.0	1.0	1.0	1.0
<b>Human Resources Specialist</b>	2.0	2.0	2.0	2.0	2.0
<b>Office Technician</b>	0.0	0.0	1.0	1.0	1.0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

\*Title change from HR Manager in FY 2018.

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 456,983	\$ 490,598	\$ 591,316	\$ 639,674	\$ 667,822
<b>Services and supplies</b>	119,290	127,776	101,771	141,865	149,080
<b>Capital Outlay</b>	-	-	-	-	-
<b>Total</b>	<b>\$ 576,273</b>	<b>\$ 618,374</b>	<b>\$ 693,087</b>	<b>\$ 781,539</b>	<b>\$ 816,902</b>

**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.

<b>FY22 BUDGET HR DEPT PERFORMANCE MEASURES</b>					
<b>MEASUREMENT</b>	<b>District Goal #</b>	<b>TARGET</b>	<b>FY2020 RESULTS</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 TARGET</b>
<b>Update Personnel Rules</b>	#2, #4	Ongoing	Continuation of legal review process	Meet with internal stakeholders	Meet with internal stakeholders
<b>Document HR Procedures</b>	#2, #3, #5	6/30/22	Reviewed numerous HR procedures and processes	Document at least 50% of HR processes and procedures	Finalize guide by target date
<b>Recruitment Marketing &amp; Advertisement</b>	#1, #2, #5	Ongoing	Collaborated for innovative recruitment concepts	Implement 50% of concepts from collaborative meetings	Complete by target date
<b>LOGO’s Benefits Administration Module</b>	#1, #5	6/30/22	Tested various steps in LOGOS test site	Implement in test site in with Payroll Dept.	Complete by target date
<b>Establish Diversity Committee</b>	#1, #2, #5	6/30/22	N/A – New goal	Host 3 – 4 committee meetings	Complete by target date

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 10</b>	<b>Administration</b>
<b>Department: 13</b>	<b>CLERK OF THE BOARD</b>

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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Clerk of the Board/ Administrative Manager</b>	1.0	1.0	1.0	1.0	1.0
<b>Administrative Secretary</b>	1.0	1.0	1.0	1.0	1.0
<b>Office Technician</b>	1.0	1.0	1.0	1.0	1.0
<b>Receptionist</b>	0.0	0.0	0.0	0.0	0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 383,864	\$ 389,463	\$ 438,866	\$ 516,230	\$ 542,354
<b>Services and supplies</b>	63,384	83,707	57,009	42,740	57,840
<b>Capital Outlay</b>	-	-	-		
<b>Total</b>	<b>\$ 447,249</b>	<b>\$ 473,170</b>	<b>\$ 495,875</b>	<b>\$ 558,970</b>	<b>\$ 570,194</b>

**COB DEPARTMENT GOALS & OBJECTIVES:**

1. Update Conflict of Interest Code (bi-annually);
2. Design workflow and process in preparation for automation of public records requests;
3. Continue employee staff development by collectively completing at least 80 hours of professional training and education;
4. Fill current Office Technician vacancy;
5. Amend Board Policies to be used by Administration in the development and implementation of regulations and procedures;
6. Implement Email Retention and Destruction Process;
7. Continue updating Records Retention Policy;
8. Implement Agenda Management Software system.

<b>FY22 BUDGET COB DEPT PERFORMANCE MEASURES</b>					
<b>MEASUREMENT</b>	<b>District Goal #</b>	<b>TARGET</b>	<b>FY 2020 RESULTS</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 TARGET</b>
<b>Conflict of Interest Code (bi-annual)</b>	#2, #4	12/31/20	Completed	N/A – complete	N/A – complete
<b>Workflow design for public record request automation implementation</b>	#1, #2, #5	Original Target: 6/19 Revised Target: 6/20	Completed	N/A – complete	N/A – complete
<b>Employee development – staff training hours</b>	#1, #3, #5	Ongoing	YES	YES	YES
<b>Fill current vacancy</b>	#1, #5	3/31/20	Completed	N/A – complete	N/A – complete
<b>Update Board Policies</b>	#2, #4	12/31/19	Completed	N/A – complete	N/A – complete
<b>Implement Email Retention and Destruction Process</b>	#2, #4	12/31/19	Completed	N/A – complete	N/A – complete
<b>Update Records Retention and Destruction Policy</b>	#2, #4	12/31/19	Completed	N/A – complete	N/A – complete
<b>Update Agenda processing system</b>	#2, #4	12/31/21	N/A – New Goal	Ongoing	YES

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 10</b>	<b>Administration</b>
<b>Department: 15</b>	<b>SUPPORT SERVICES</b>

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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Deputy Chief</b>	1.0	1.0	1.0	1.0	1.0
<b>Administrative Battalion Chief</b>	2.0	2.0	2.0	2.0	2.0
<b>Administrative Secretary</b>	0.0	0.5 <sup>1</sup>	0.5	0.5	0.5
<b>Auxiliary Worker</b>	2.0	2.0	2.0	2.0	2.0
<b>Facilities &amp; Fleet Coordinator</b>	1.0	1.0	1.0	1.0	1.0
<b>Senior IT Support Analyst</b>	1.0	1.0	1.0	1.0	1.0
<b>IT Specialist</b>	0.0	0.0	1.0	1.0	1.0
<b>Total</b>	<b>7.0</b>	<b>7.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>

<sup>1</sup>0.5 FTE transferred to 60-01, Emergency Services Administration, for cost accounting purposes.

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 1,126,043	\$ 1,603,242	\$ 1,797,546	\$ 1,138,002	\$ 1,189,130
<b>Services and supplies</b>	86,685	106,612	72,095	59,128	65,560
<b>Capital Outlay</b>	45,193	-	72,316	-	48,500
<b>Total</b>	<b>\$ 1,257,921</b>	<b>\$ 1,709,853</b>	<b>\$ 1,941,957</b>	<b>\$ 1,197,130</b>	<b>\$ 1,303,190</b>

**SS DEPARTMENT GOALS & OBJECTIVES:**

1. Replace and upgrade the exhaust removal system at all fire stations:
  - A. Coordinate and work with the vendor to obtain quote for the replacement;
  - B. Develop and apply for a project grant;
  - C. Receive bids for the project and choose a contractor;
  - D. Complete the replacement and upgrade of the exhaust removal system;
  
2. Server storage infrastructure upgrade
  - A. Prepare the staff report for upgrade;
  - B. Receive bids for the project and choose a vendor;
  - C. Receive equipment and prepare for the upgrade;
  - D. Migrate existing servers to new hardware;
  - E. Surplus old server equipment;
  
3. Mechanic/Apparatus maintenance succession planning:
  - A. Perform needs assessment;
  - B. Determine appropriate knowledge, skills and abilities for position(s);
  - C. Create job description;
  - D. Perform salary/benefits survey;
  - E. Prepare Board of Directors presentation;
  
4. Replace and upgrade the fuel pump dispensing system at all District facilities
  - A. Perform an assessment of the current dispensing systems;
  - B. Replace all current signage on the fuel tanks;
  - C. Receive bids for the project and choose a vendor;
  - D. Coordinate the upgrade process with the vendor;
  - E. Complete the replacement and upgrade of the fuel pump dispensing systems;
  
5. Fire Station 68 design:
  - A. Develop a Request for Proposal (RFP) for professional architectural services;
  - B. Prepare the staff report;
  - C. Develop and coordinate the bid process to award professional architectural services;
  - D. Work with the awarded professional architectural services to start the design process;
  - E. Develop and internal working group of District staff to assist with the design process;
  - F. Complete the final design for Fire Station 68.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>FY22 BUDGET SS DEPT PERFORMANCE MEASURES</b>					
<b>MEASUREMENT</b>	<b>District Goal #</b>	<b>TARGET</b>	<b>FY 2020 RESULTS</b>	<b>FY 2021 ESTIMATE</b>	<b>FY 2022 TARGET</b>
<b>Exhaust removal system upgrade</b>	#1, #5	6/22	N/A	New Goal	Yes
<b>Server storage infrastructure upgrade</b>	#1, #5	6/22	N/A	New Goal	Yes
<b>Mechanic/Apparatus maintenance succession planning</b>	#1, #3, #5	6/22	In Process	In Process	Yes
<b>Fuel pump dispensing system replacement</b>	#1, #5	6/22	N/A	New Goal	Yes
<b>Fire Station 68 design</b>	#1, #5	6/22	N/A	New Goal	Yes

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 20</b>	<b>Community Risk Reduction</b>
<b>Department: 01</b>	<b>ADMINISTRATION</b>

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

FTE PERSONNEL					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Deputy Chief</b>	1.0	1.0	1.0	1.0	1.0
<b>Fire Marshal</b>	1.0	1.0	1.0	1.0	1.0
<b>Administrative Secretary</b>	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

EXPENDITURES BY MAJOR CATEGORY					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 605,789	\$ 778,359	\$ 947,626	\$ 828,816	\$ 671,806
<b>Services and supplies</b>	15,576	13,359	7,326	16,110	18,735
<b>Capital Outlay</b>	-	-	22,159	-	-
<b>Total</b>	<b>\$ 621,365</b>	<b>\$ 791,718</b>	<b>\$ 977,111</b>	<b>\$ 844,926</b>	<b>\$ 690,541</b>

**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.

FY22 BUDGET CRR DIVISION-WIDE PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2020 RESULTS	FY 2021 ESTIMATE	FY 2022 TARGET
Collection process on inspection fees	#1, #4, #5	On going	At a 92% collection rate	95%	90-100%
Social media outreach/following	#2	On going	Accomplished a minimum of 5% growth for all SM platforms	5% growth	Increase social media followers on all platforms by at least 5%
Electronic plan and permit submittal process	#1, #4, #5	On going	Yes	Yes	To receive 50% of plan submittals via e-plans
Ensure efficiency with new technology changes	#1, #2, #4, #5	On going	3 processes created or refined	Yes	Refine 2 workflow processes
Employee development- staff hours of training	#1, #3, #5	On going	Yes	Yes	Yes

**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

# CHINO VALLEY FIRE DISTRICT

## STAFFING OVERVIEW & DEPARTMENTAL REPORTING

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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Deputy Fire Marshal</b>	2.0	2.0	2.0	2.0	2.0
<b>Fire Inspector</b>	7.0	7.0	7.0	7.0	7.0
<b>Permit Technician</b>	1.0	1.0	1.0	1.0	1.0
<b>Office Technician</b>	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 931,356	\$ 928,043	\$ 1,118,393	\$ 1,436,156	\$ 1,506,074
<b>Services and supplies</b>	172,286	184,580	164,015	173,440	168,520
<b>Capital Outlay</b>	52,428	15,323	65,362	70,000	35,000
<b>Total</b>	<b>\$ 1,156,070</b>	<b>\$ 1,127,945</b>	<b>\$ 1,347,770</b>	<b>\$ 1,679,596</b>	<b>\$ 1,709,594</b>

<b>Division: 20</b>	<b>Community Risk Reduction</b>
<b>Department: 22</b>	<b>PREPAREDNESS</b>

**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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Deputy Fire Marshal</b>	1.0	1.0	1.0	1.0	1.0
<b>Public Education Specialist</b>	0.6	0.6	0.6	0.6	0.6
<b>Public Information Officer</b>	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 381,624	\$ 418,117	\$ 418,097	\$ 274,477	\$ 297,973
<b>Services and supplies</b>	59,130	54,222	52,019	63,100	62,920
<b>Capital Outlay</b>	6,907	-	-	-	-
<b>Total</b>	<b>\$ 447,661</b>	<b>\$ 472,339</b>	<b>\$ 470,116</b>	<b>\$ 337,577</b>	<b>\$ 360,893</b>

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 60</b>	<b>Emergency Services</b>
<b>Department: 01</b>	<b>ADMINISTRATION</b>

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

FTE PERSONNEL					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Deputy Chief</b>	1.0	1.0	1.0	1.0	1.0
<b>Administrative Secretary</b>	1.0	0.5 <sup>2</sup>	0.5	0.5	0.5
<b>EMS Nurse</b>	1.0 <sup>3</sup>	0.0	0.0	0.0	0.0
<b>Total</b>	<b>3.0</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

<sup>2</sup>0.5 FTE transferred from 60-01, Emergency Services Administration, for cost accounting purposes.

<sup>3</sup>Transferred to 60-61, Emergency Services Training, for cost accounting purposes.

EXPENDITURES BY MAJOR CATEGORY					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 743,548	\$ 579,815	\$ 325,767	\$ 489,698	\$ 536,084
<b>Services and supplies</b>	93,025	46,847	52,666	29,225	33,825
<b>Capital Outlay</b>	25,550	13,907	-	-	-
<b>Total</b>	<b>\$ 862,123</b>	<b>\$ 640,570</b>	<b>\$ 378,434</b>	<b>\$ 518,923</b>	<b>\$ 569,909</b>

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 60</b>	<b>Emergency Services</b>
<b>Department: 61</b>	<b>TRAINING</b>

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Battalion Chief/ Training &amp; Safety Officer</b>	0.0	0.0	0.0	0.0	0.0
<b>Fire Captain/ EMS Training Officer</b>	1.0	1.0	1.0	1.0	1.0
<b>Fire Captain/ Fire Training Officer</b>	1.0	1.0	1.0	1.0	1.0
<b>Office Technician</b>	0.7	0.7	0.7	0.7	0.7
<b>EMS Nurse</b>	0.0	1.0 <sup>4</sup>	1.0	1.0	1.0
<b>Total</b>	<b>2.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>

<sup>4</sup>Transferred from 60-61, Emergency Services Administration, for cost accounting purposes.

EXPENDITURES BY MAJOR CATEGORY					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$ 616,188	\$ 848,642	\$ 896,908	\$ 853,437	\$ 1,151,052
<b>Services and supplies</b>	76,032	76,296	62,664	136,295	163,655
<b>Capital Outlay</b>	-	106,710	-	-	14,000
<b>Total</b>	<b>\$ 692,220</b>	<b>\$ 1,031,649</b>	<b>\$ 959,572</b>	<b>\$ 989,732</b>	<b>\$ 1,328,707</b>

**TRAINING DEPARTMENT GOALS & OBJECTIVES:**

1. Continue to improve data accuracy rate with ePCR and NFIRS reporting, maintaining accuracy less than 5% error rate. Research opportunities within CONFIRE JPA to control all Image Trend reporting fields.
2. Complete build out of District Cardiac Care Program by formalizing the final Recover Pillar, while continuing to improve ROSC (Return of Spontaneous Circulation) until we meet the 50% success rate.
3. Improve resource utilization, by implementing Emergency Medical Dispatch (EMD) on all alpha and bravo call types. Monitor data and implement appropriate pilot program changes as response information becomes available.
4. Enhance training opportunities through use of GoTo Room modern technology platforms.
5. Develop new strategies to train newly hired personnel (Hybrid Orientation and On-the-Job Training).

FY22 BUDGET					
TRAINING DEPT PERFORMANCE MEASURES					
MEASUREMENT	District Goal #	TARGET	FY 2020 RESULTS	FY 2021 ESTIMATE	FY 2022 TARGET
<b>ePCR and NFIRS Accuracy Reporting</b>	#1, #3	12/31/21	Data collection continues to maintain high level accuracy of error rate less than 5%	Continue to maintain less than a 5% accuracy error rate	Evaluate ability to utilize similar EMD metrics for non-medical responses
<b>Formalize Recovery Pillar to Cardiac Care</b>	#1, #2, #3, #4	10/1/21	Recovery Pillar Placed on hold due to COVID-19 restrictions. Cardiac Care Program continues to show improved outcomes with an increase of 3% from previous year	Continue to strive for 50% Recovery following ROSC events.	Implement Final Recovery Pillar of Cardiac Care Program

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Effectiveness of Tiered Dispatch</b>	#1, #2, #3, #4	12/31/21	Implemented Emergency Medical Dispatch Pilot Study. Real time data continues to be evaluated	Meet desired out response outcomes providing for more efficient use of resources	Evaluate pilot study data and make appropriate response changes
<b>Hybrid Training models for new employees</b>	#2, #4	5/1/21	Implemented “GoTo Room” remote training platform. Outperformed expected 15% remote training goal	30% training provided through remote platform	Assess the benefit of remote training compared against previous in-person training. Purpose is to evaluate efficiency of remote training related to 911 response
<b>Employee development – staff training hours</b>	#1, #3, #5	Ongoing	375 hours	Placed on hold due to COVID-19 restrictions	Evaluate effectiveness of tracking tool

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

<b>Division: 60</b>	<b>Emergency Services</b>
<b>Department: 62</b>	<b>SUPPRESSION</b>

**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.

<b>FTE PERSONNEL</b>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Battalion Chief</b>	3.0	3.0	3.0	3.0	3.0
<b>EMS Coordinator</b>	0.0	0.0	0.0	0.0	0.0
<b>Fire Captain</b>	24.0	24.0	24.0	24.0	24.0
<b>Fire Engineer</b>	24.0	24.0	24.0	24.0	24.0
<b>Firefighter/ Paramedic</b>	51.0	51.0	51.0	51.0	51.0
<b>Total</b>	<b>102.0</b>	<b>102.0</b>	<b>102.0</b>	<b>102.0</b>	<b>102.0</b>

<b>EXPENDITURES BY MAJOR CATEGORY</b>					
	FY 2018	FY 2019	FY 2020	FY 2021 BUDGET	FY 2022 BUDGET
<b>Salaries and benefits</b>	\$26,189,965	\$28,103,904	\$28,757,184	\$33,639,771	\$31,745,257
<b>Services and supplies</b>	3,163,519	4,035,438	3,626,052	4,181,869	4,063,229
<b>Capital Outlay</b>	460,280	1,899,797	847,122	3,644,519	207,880
<b>Total</b>	<b>\$29,813,764</b>	<b>\$34,039,140</b>	<b>\$33,230,359</b>	<b>\$41,466,159</b>	<b>\$36,016,366</b>

**ES SUPPRESSION DEPARTMENT GOALS & OBJECTIVES:**

1. Implement the Chief Officer Succession Plan by filling all vacancy created by retirements and promotions.
2. Achieve a Type-2 designation from the California Office of Emergency Services for Haz-Mat 61.
3. Deploy our OES Type-3 Engine on mutual-aid assignments, in support of the California Office of Emergency Services mission.
4. Enhance our auto-aid agreements with Ontario Fire Department and Riverside County Fire (Eastvale).

<b>FY22 BUDGET</b>					
<b>SUPPRESSION DEPT PERFORMANCE MEASURES</b>					
<b>MEASUREMENT</b>	District Goal #	TARGET	FY 2020 RESULTS	FY 2021 ESTIMATE	FY 2022
<b>Chief Officer Succession Planning</b>	#3	6/22	N/A – New Goal	Ongoing	YES
<b>Achieve Type-2 OES Designation for Haz-Mat 61</b>	#1, #5	6/22	N/A – New Goal	Ongoing	YES
<b>Support OES mission with deployment of OES Type-3</b>	#1, #5	6/22	N/A – New Goal	Ongoing	YES
<b>Enhance Auto-Aid agreements with area cooperators</b>	#4	6/22	N/A – New Goal	Ongoing	YES



# CHINO VALLEY FIRE DISTRICT

## Account Code Structure

### ACCOUNT CODE STRUCTURE

#### Division – Department

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

FUND	DIVISION	DEPARTMENT	PROJECT	ACCOUNT
------	----------	------------	---------	---------

*Example:*

<b>100 -</b>	<b>60 -</b>	<b>62 -</b>	<b>000 -</b>	<b>7025</b>
<b>(General Fund)</b>	<b>(Emergency Services)</b>	<b>(Suppression)</b>	<b>(Unspecified)</b>	<b>(Clothing)</b>

**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 68 in Chino Hills. The parties are in the due diligence phase of escrow on the property at this time and the transaction is not anticipated to close until some time in early FY22. The construction project will likely not be complete until sometime in 2023.

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

# CHINO VALLEY FIRE DISTRICT

## DISTRICT FACILITIES

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

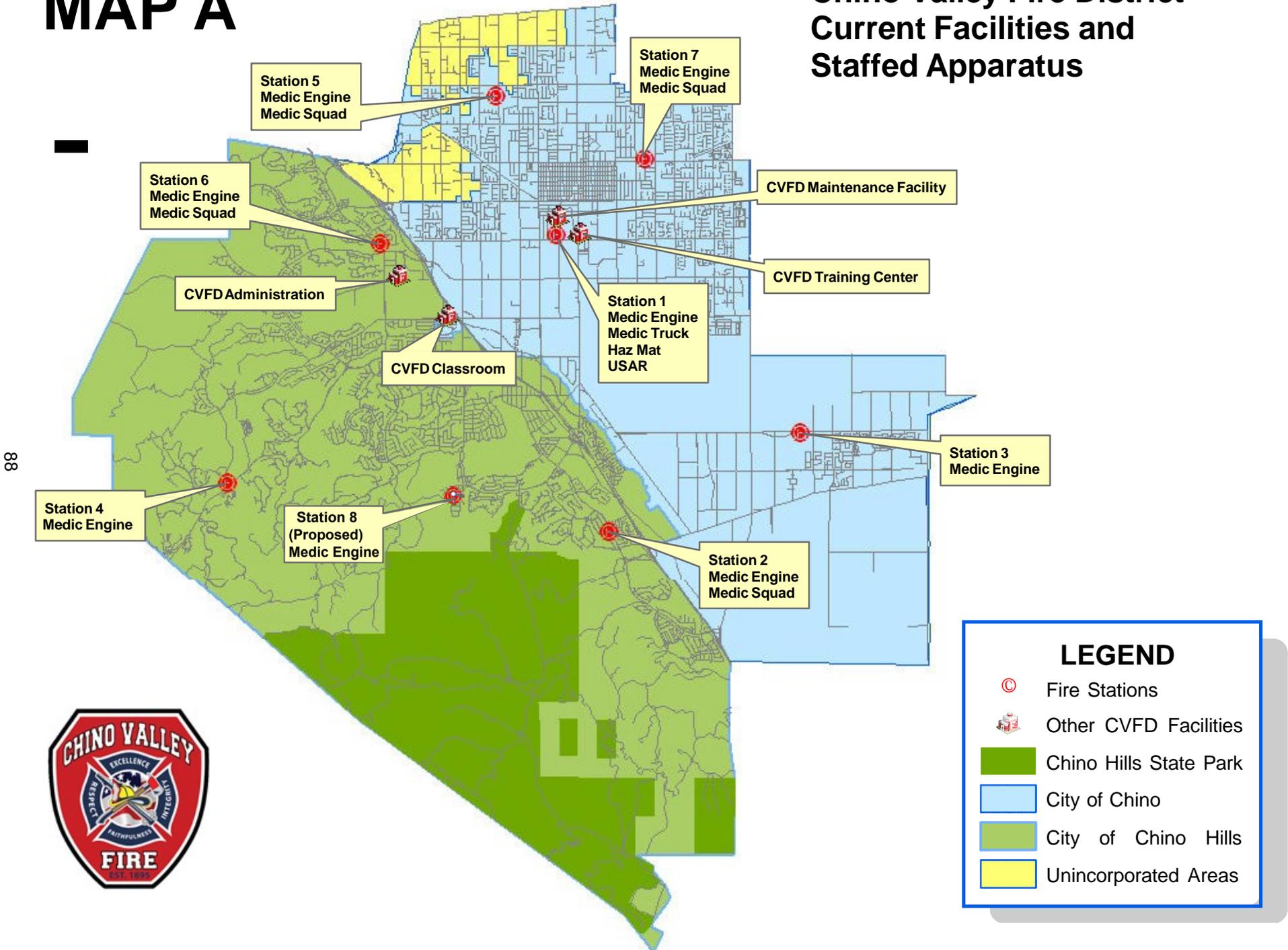
# CHINO VALLEY FIRE DISTRICT

## DISTRICT FACILITIES

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

# MAP A

## Chino Valley Fire District Current Facilities and Staffed Apparatus



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## **CHINO VALLEY FIRE DISTRICT**

### ***2021-22 Budget Calendar***

<b>DATE</b>	<b>ACTIVITY</b>
<b>December 15, 2020</b>	<b>Budget Kick-Off</b>
<b>January 22, 2021</b>	<b>Completed Requests to BCs &amp; DFMs</b>
<b>February 19</b>	<b>Input Due to Deputy Chiefs &amp; Managers</b>
<b>March 26</b>	<b>Budget Input Due to Finance Department</b>
<b>April 13</b>	<b>Joint Management Review #1</b>
<b>April 21</b>	<b>Final Management Review #2</b>
<b>May 12</b>	<b>Draft Budget to Board</b>
<b>May 26</b>	<b>Budget Workshop</b>
<b>June 9</b>	<b>Original Budget Adoption</b>
<b>February 9, 2022</b>	<b>Mid-Year (Amended) Budget Review</b>

# 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 Comprehensive Annual Financial Report (Comprehensive AFR) 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):

2021-22 BUDGET DEVELOPMENT CYCLE					
-----ORIGINAL-----					MID-YEAR
Dec	Jan/Feb	Mar/Apr	May	June	Jan/Feb
<ul style="list-style-type: none"> <li>•Budget guidelines issued</li> <li>•Budget Calendar shared with Board &amp; Public</li> <li>•Staff input begins on <b>December 15</b></li> </ul>	<ul style="list-style-type: none"> <li>•Labor budgets analyzed and projected</li> <li>•Revenue projections developed</li> <li>•Staff input continues</li> </ul>	<ul style="list-style-type: none"> <li>•Staff input concludes</li> <li>•Preliminary staff review of budget requests</li> <li>•Initial draft budget compiled</li> <li>•Multiple mgmt. level budget reviews</li> </ul>	<ul style="list-style-type: none"> <li>•Revised draft budget compiled</li> <li>•Draft budget posted to website &amp; noticed in local paper</li> <li>•Budget Workshop held</li> </ul>	<ul style="list-style-type: none"> <li>•Budget review by Finance Committee (if necessary)</li> <li>•Board review, Public Hearing, <b>Original Budget approved on June 9</b></li> </ul>	<ul style="list-style-type: none"> <li>•Fiscal year-to-date revenues and expenses analyzed</li> <li>•Projections for balance of fiscal year updated</li> </ul>

See the *Budget Calendar* for additional specifics.

**CHINO VALLEY FIRE DISTRICT**  
**BUDGETARY PRACTICES & FINANCIAL POLICIES**

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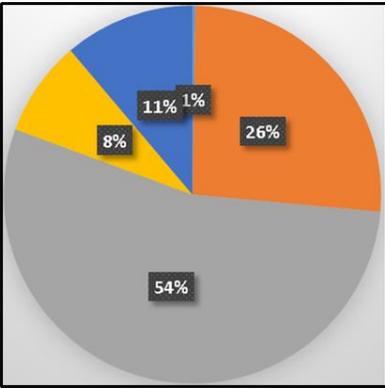


**USE OF ESTIMATES**

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 225. 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**

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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. At June 30, 2022, as per the *Long-Range Financial Plan*, the equipment replacement fund will amount to approximately \$750,000.



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**

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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 FY22 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

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

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

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

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

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

# CHINO VALLEY FIRE DISTRICT

## BUDGETARY PRACTICES & FINANCIAL POLICIES

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

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

**UNASSIGNED** – Excess amounts not otherwise classified, to include:

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

# CHINO VALLEY FIRE DISTRICT

## *Budget Report Descriptions*

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

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

10. **Long-Range Financial Plan** – A 10-year fiscal outlook, or financial projection, for the District. Projects revenues and expenditures over a 10-year period based on the current budget and assumptions consistent with the District’s Master Plan, District goals, capital outlay plans, and other planning documents, as well as known and anticipated changes with potential fiscal impact to the District. This reference document is highly dynamic in nature. Although the Plan is likely to be less accurate for each successive year within the 10-year projection period, the document provides a roadmap for discussion and planning purposes for the District.
11. **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
<b>Fund: 100 / 500 General Fund</b>			
<b>Revenue</b>	\$ 49,859,458	\$ -	\$ 49,859,458
<b>Expenditures</b>			
6000 - Salaries and benefits	\$ 39,930,889		\$ 39,930,889
7000 - Services and supplies	6,676,364		6,676,364
8000 - Capital outlay	325,245	\$ 150,135	475,380
<b>Total Expenditures</b>	<b>\$ 46,932,498</b>	<b>\$ 150,135</b>	<b>\$ 47,082,633</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,926,960</b>	<b>\$ (150,135)</b>	<b>\$ 2,776,825</b>
<b>Transfers In</b>			
From Equipment Replacement Fund	\$ -	\$ 150,135	\$ 150,135

## CHINO VALLEY FIRE DISTRICT

### Budget Summary - Multi-Year Comparison

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
<b>Fund: 100 / 500 General Fund</b>					
<b>Revenue</b>					
4000 - Property tax revenue	\$ 28,514,248	\$ 30,904,228	\$ 32,907,802	\$ 34,920,012	\$ 36,283,011
4100 - Contract revenue	9,345,049	9,976,808	10,236,270	11,042,545	11,431,147
4200 - Other revenue	2,965,141	3,068,599	2,277,003	4,204,000	2,145,300
Prior Year Encumbrance Rollovers	-	-	-	-	-
<b>Revenue Totals</b>	<b>\$ 40,824,438</b>	<b>\$ 43,949,635</b>	<b>\$ 45,421,075</b>	<b>\$ 50,166,557</b>	<b>\$ 49,859,458</b>
<b>Expenditures</b>					
6000 - Salaries and benefits	\$ 32,863,915	\$ 35,600,510	\$ 36,806,449	\$ 41,356,769	\$ 39,930,889
7000 - Services and supplies	5,003,989	5,938,153	5,583,169	6,500,160	6,676,364
8000 - Capital outlay	679,184	2,828,500	1,040,230	3,934,670	475,380
Prior Year Encumbrance Rollovers (net)	-	-	-	-	-
<b>Expenditure Totals</b>	<b>\$ 38,547,088</b>	<b>\$ 44,367,163</b>	<b>\$ 43,429,848</b>	<b>\$ 51,791,599</b>	<b>\$ 47,082,633</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,277,350</b>	<b>\$ (417,528)</b>	<b>\$ 1,991,227</b>	<b>\$ (1,625,042)</b>	<b>\$ 2,776,825</b>
<b>Transfers In - Capital Replacement</b>	<b>\$ 35,000</b>	<b>\$ 110,911</b>	<b>\$ 89,000</b>	<b>\$ 2,010,749</b>	<b>\$ 150,135</b>
<b>Net Operating Revenue</b>	<b>\$ 2,312,350</b>	<b>\$ (306,617)</b>	<b>\$ 2,080,227</b>	<b>\$ 385,707</b>	<b>\$ 2,926,960</b>

Note: Excludes restricted 115 Trust activities

# CHINO VALLEY FIRE DISTRICT

## Changes in Fund Balance

	FY21 AMENDED BUDGET				
	7-1-2020	Revenues	Expenditures	Transfers	Fund Balance 6-30-2021
<b>Nonspendable:</b>					
Deposits and Prepaid Items	\$ 2,798,454			\$ (2,773,454)	\$ 25,000
<b>Restricted:</b>					
Section 115 Trust	6,514,158			-	6,514,158
<b>Committed:</b>					
Workers' Comp Reserve	2,735,308			-	2,735,308
Equipment Replacement	-			-	-
Facility Acquisition & Maintenance	54,482			1,634	56,116
Compensated Absences	2,208,703			66,261	2,274,964
Emergency Contingency	8,179,691			452,242	8,631,933
<b>Assigned:</b>					
Budget Transfers & Pension Funding	2,857,364			(1,232,322)	1,625,042
<b>Unassigned:</b>					
Minimum Fund Balance	3,297,650			1,860,598	5,158,248
Available	-	\$ 50,166,557	\$ 51,791,599	1,625,041	-
<b>TOTAL</b>	<b>\$ 28,645,810</b>	<b>\$ 50,166,557</b>	<b>\$ 51,791,599</b>	<b>\$ -</b>	<b>\$ 27,020,769</b>

	FY22 ORIGINAL BUDGET				
	Fund Balance 7-1-2021	Revenues	Expenditures	Transfers	Fund Balance 6-30-2022
<b>Nonspendable:</b>					
Deposits and Prepaid Items	\$ 25,000			\$ -	\$ 25,000
<b>Restricted:</b>					
Section 115 Trust	6,514,158			-	6,514,158
<b>Committed:</b>					
Workers' Comp Reserve	2,735,308			-	2,735,308
Equipment Replacement	-			754,438	754,438
Facility Acquisition & Maintenance	56,116			1,683	57,799
Compensated Absences	2,274,964			68,249	2,343,213
Emergency Contingency	8,631,933			(784,827)	7,847,106
<b>Assigned:</b>					
Budget Transfers & Pension Funding	1,625,042			(708,690)	916,352
<b>Unassigned:</b>					
Minimum Fund Balance	5,158,248			3,445,971	8,604,220
Available	-	\$ 49,859,458	\$ 47,082,633	(2,776,825)	-
<b>TOTAL</b>	<b>\$ 27,020,769</b>	<b>\$ 49,859,458</b>	<b>\$ 47,082,633</b>	<b>\$ -</b>	<b>\$ 29,797,594</b>



# BUDGET DETAIL INFORMATION



# CHINO VALLEY FIRE DISTRICT

## Revenue History

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
<b>Fund: 100 / 500 - General Fund</b>					
<b>Revenues</b>					
4000 - Property tax revenue					
4010 Property tax - current secured	\$ 25,449,323	\$ 27,509,218	\$ 29,533,154	\$ 31,690,771	\$ 32,958,402
4020 Property tax - current unsecured	1,122,506	1,235,078	1,302,522	1,327,509	1,380,609
4030 Property tax - current utility	197,434	477,556	526,336	385,136	400,541
4040 Property tax - prior and penalty	914,071	789,938	785,199	800,000	800,000
4050 Property tax - home owner's exemption	262,670	252,102	252,503	289,387	300,962
4080 Property tax - supplemental	528,430	630,061	461,434	382,209	397,497
4090 Property tax - weed abatement	39,814	10,275	46,654	45,000	45,000
<b>Account Classification Total: 4000 - Property tax revenue</b>	<b>\$ 28,514,248</b>	<b>\$ 30,904,228</b>	<b>\$ 32,907,802</b>	<b>\$ 34,920,012</b>	<b>\$ 36,283,011</b>
4100 - Contract revenue					
4110 Current services	\$ 9,345,049	\$ 9,976,808	\$ 10,236,270	\$ 11,042,545	\$ 11,431,147
<b>Account Classification Total: 4100 - Contract revenue</b>	<b>\$ 9,345,049</b>	<b>\$ 9,976,808</b>	<b>\$ 10,236,270</b>	<b>\$ 11,042,545</b>	<b>\$ 11,431,147</b>
4200 - Other revenue					
4200 Permit and inspection fees	\$ 1,481,593	\$ 1,280,526	\$ 1,354,350	\$ 1,300,000	\$ 1,316,800
4205 Weed abatement	74,610	26,982	27,106	30,000	30,000
4210 Other sales	953	3,510	3,605	3,000	3,000
4215 Other revenue	137,278	90,749	119,330	90,000	90,000
4220 Mutual aid recoveries	992,121	923,753	377,934	2,550,000	500,000
4225 Grants	31,898	30,215	-	30,000	79,500
4230 Sale of fixed assets	-	238,758	43,749	-	-
4235 Donations	17,833	1,196	-	1,000	1,000
4245 Interest revenue	228,855	472,910	350,929	200,000	125,000
<b>Account Classification Total: 4200 - Other revenue</b>	<b>\$ 2,965,141</b>	<b>\$ 3,068,599</b>	<b>\$ 2,277,003</b>	<b>\$ 4,204,000</b>	<b>\$ 2,145,300</b>
<b>Revenues Total</b>	<b>\$ 40,824,438</b>	<b>\$ 43,949,635</b>	<b>\$ 45,421,075</b>	<b>\$ 50,166,557</b>	<b>\$ 49,859,458</b>

Note: Excludes restricted 115 Trust activities

# CHINO VALLEY FIRE DISTRICT

## Expenditure History

		2018 Actual	2019 Actual	2020 Actual	2021 Amended	2022 Original
		Amount	Amount	Amount	Budget	Budget
<b>Fund: 100 / 500 - General Fund</b>						
<u>Expenditures</u>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 15,424,751	\$ 16,667,434	\$ 16,562,545	\$ 17,022,526	\$ 17,892,806
6015	Salaries - part time	91,208	112,421	92,933	101,155	113,692
6030	Uniform allowance	42,427	48,900	47,079	46,350	46,450
6035	Coverage - training and support	559,905	496,570	547,614	900,000	713,763
6036	Coverage - emergency response and	5,328,294	5,068,526	4,620,833	7,000,000	4,499,104
6037	Coverage - worker's compensation	454,292	553,908	1,081,368	1,100,000	900,000
6040	Call back or standby	9,386	9,455	9,135	9,490	9,490
6045	Separation payments	120,549	149,483	337,183	382,000	320,000
6050	Special compensation	646,670	686,190	671,927	679,905	748,222
6090	Annual leave buyback	619,067	819,405	657,747	500,000	600,000
6125	PERS retirement	5,068,740	5,697,438	6,075,097	7,254,937	7,568,287
6130	Survivor's benefits	11,255	10,838	10,924	3,421	11,401
6210	Long term disability	18,098	18,128	18,807	28,766	29,144
6215	Unemployment insurance	17,514	16,618	17,444	17,018	16,016
6220	Health and dental insurance	2,917,212	2,728,875	2,883,945	2,766,552	3,232,215
6225	Social security medicare	329,479	338,709	351,923	295,964	304,449
6230	State disability insurance	22,902	24,110	28,576	28,568	35,773
6235	Worker's compensation expense	932,132	1,624,682	2,108,881	2,300,000	1,900,000
6240	Life insurance	77,566	79,040	80,608	84,617	84,317
6318	Deferred comp benefit	143,313	412,121	574,409	768,000	772,800
6340	Technology allowance	-	-	-	-	65,460
6350	Tuition reimbursement	29,155	37,659	27,471	67,500	67,500
<b>Account Classification Total: 6000 - Salaries and benefits</b>		<b>\$ 32,863,915</b>	<b>\$ 35,600,510</b>	<b>\$ 36,806,449</b>	<b>\$ 41,356,769</b>	<b>\$ 39,930,889</b>
7000 - Services and supplies						
7025	Clothing	\$ 203,365	\$ 489,607	\$ 178,131	\$ 195,891	\$ 506,871
7035	Telephone	246,314	277,880	260,865	260,819	262,436
7042	Cellular phones	48,896	56,107	91,448	96,600	41,100
7043	Electronic equipment maintenance	231,429	237,828	337,907	498,240	485,812
7070	Food	13,052	9,172	5,303	11,500	12,750
7075	Memberships	15,820	18,375	20,555	26,869	32,210
7080	Publications	5,112	6,153	8,805	9,022	12,180
7085	Legal postings	2,881	1,655	7,177	7,800	10,800
7120	Small tools and equipment	120,999	122,086	226,530	252,358	191,950
7125	Inventory equipment	43,555	58,959	85,896	101,100	82,200
7130	Non-inventory equipment	292,977	319,462	216,664	315,045	126,335
7135	Special department expenses	52,638	50,775	43,267	62,025	64,025
7140	Training	200,754	157,401	126,488	213,299	288,541
7180	Utilities	246,654	235,182	253,677	258,024	281,796
7250	General liability insurance	143,534	158,076	209,071	340,000	430,100
7305	Office supplies	40,897	38,901	38,774	53,300	53,200
7310	Postage	10,478	21,350	15,390	20,000	20,000
7323	Printing	19,804	18,301	8,685	32,250	29,700
7405	Services - auditing	10,520	24,020	10,020	19,500	20,475
7415	County services	233,500	231,481	241,454	290,000	250,000
7440	Services - legal	138,211	761,840	185,769	292,500	350,000
7445	Services - dispatch	602,847	680,460	934,197	660,000	645,148
7450	Services - other	972,859	964,982	874,965	1,081,201	993,684
7535	General household expense	31,001	29,581	41,419	36,000	24,000
7540	Medical supplies	73,950	104,402	82,277	160,214	174,671
7550	Vehicle maintenance	523,332	427,531	582,490	605,650	533,550
7555	Equipment maintenance	69,641	55,058	56,589	106,400	106,800
7560	Fuel	177,002	192,506	176,849	150,000	200,000
7570	Structure maintenance	231,967	189,022	262,507	344,553	444,050
7597	Structure rent/lease	-	-	-	-	1,980
<b>Account Classification Total: 7000 - Services and supplies</b>		<b>\$ 5,003,989</b>	<b>\$ 5,938,153</b>	<b>\$ 5,583,169</b>	<b>\$ 6,500,160</b>	<b>\$ 6,676,364</b>

## CHINO VALLEY FIRE DISTRICT

### *Expenditure History*

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	53,126	1,476,393	101,321	642,281	206,500
8840 Capital - equipment	309,420	639,015	82,504	140,917	213,880
8850 Capital - vehicles	-	713,092	856,405	3,151,472	55,000
8970 Capital - lease purchase equipment	316,638			-	-
<b>Account Classification Total: 8000 - Capital outlay</b>	<b>\$ 679,184</b>	<b>\$ 2,828,500</b>	<b>\$ 1,040,230</b>	<b>\$ 3,934,670</b>	<b>\$ 475,380</b>
<b>Expenditures Total</b>	<b>\$ 38,547,088</b>	<b>\$ 44,367,163</b>	<b>\$ 43,429,848</b>	<b>\$ 51,791,599</b>	<b>\$ 47,082,633</b>

**Note:** Excludes restricted 115 Trust activities

# CHINO VALLEY FIRE DISTRICT

## Divisional Expenditure History

		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
<b>Fund: 100 / 500 - General Fund</b>						
<u>Expenditures</u>						
<b>Division: 10 - Administration</b>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 2,087,909	\$ 2,377,046	\$ 2,632,669	\$ 2,394,055	\$ 2,402,479
6015	Salaries - part time	13,077	23,704	181	-	-
6030	Uniform allowance	2,449	6,700	6,075	4,525	-
6035	Coverage - training and support	26,234	31,111	91,740	42,300	4,525
6036	Coverage - emergency response and	19,132	41,231	28,403	-	57,300
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	-	80,453	-	-	-
6050	Special compensation	17,812	21,185	27,864	27,315	28,162
6090	Annual leave buyback	224,835	229,799	200,939	60,000	72,000
6125	PERS retirement	387,384	526,750	655,870	592,404	629,776
6130	Survivor's benefits	8,568	8,076	8,236	468	8,459
6210	Long term disability	18,098	18,128	18,808	16,082	15,975
6215	Unemployment insurance	2,268	2,201	2,703	2,321	2,184
6220	Health and dental insurance	460,782	399,266	459,862	491,143	527,747
6225	Social security medicare	42,591	45,777	47,809	43,412	44,091
6230	State disability insurance	11,626	12,210	14,847	15,051	18,865
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	14,479	14,326	16,800	15,260	15,260
6318	Deferred comp benefit	51,294	94,383	125,280	132,000	135,600
6340	Technology allowance	-	-	-	-	35,220
6350	Tuition reimbursement	6,906	11,284	4,388	25,000	25,000
<b>Account Classification Total: 6000 - Salaries and benefits</b>		<b>\$ 3,395,444</b>	<b>\$ 3,943,630</b>	<b>\$ 4,342,474</b>	<b>\$ 3,861,336</b>	<b>\$ 4,022,643</b>
7000 - Services and supplies						
7025	Clothing	\$ 7,029	\$ 6,236	\$ 2,237	\$ 2,550	\$ 3,050
7035	Telephone	26,305	26,756	32,149	38,280	37,140
7042	Cellular phones	21,280	24,696	30,552	28,560	-
7043	Electronic equipment maintenance	187,890	190,512	207,456	259,480	314,660
7070	Food	12,477	9,063	4,988	10,500	11,500
7075	Memberships	12,570	15,697	15,507	19,589	23,460
7080	Publications	918	884	766	2,392	2,440
7085	Legal postings	2,193	699	4,147	5,000	5,000
7120	Small tools and equipment	16,954	21,544	19,284	15,500	17,500
7125	Inventory equipment	18,966	11,911	9,419	7,000	5,000
7130	Non-inventory equipment	7,250	5,249	69,933	6,800	15,000
7135	Special department expenses	2,350	11,812	3,785	6,500	6,500
7140	Training	103,583	91,230	60,442	84,800	112,690
7180	Utilities	63,258	61,997	68,332	68,484	72,300
7250	General liability insurance	143,534	158,076	209,071	340,000	430,100
7305	Office supplies	22,386	24,788	21,170	31,000	29,500
7310	Postage	10,436	21,350	15,377	20,000	20,000
7323	Printing	12,376	11,688	4,129	12,250	12,000
7405	Services - auditing	10,520	24,020	10,020	19,500	20,475
7415	County services	233,500	231,481	241,454	290,000	250,000
7440	Services - legal	138,211	136,840	185,769	292,500	350,000
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	287,493	379,800	327,318	451,855	331,355
7535	General household expense	-	-	-	-	-
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	23,153	15,021	13,287	16,000	13,600
7560	Fuel	-	42,674	-	-	-
7570	Structure maintenance	59,790	-	61,833	59,310	80,230
7597	Structure rent/lease	-	-	-	-	1,980
<b>Account Classification Total: 7000 - Services and supplies</b>		<b>\$ 1,424,422</b>	<b>\$ 1,524,024</b>	<b>\$ 1,618,425</b>	<b>\$ 2,087,850</b>	<b>\$ 2,165,480</b>

# CHINO VALLEY FIRE DISTRICT

## Divisional Expenditure History

	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
8000 - Capital outlay					
8805 Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830 Capital - structure improvements	53,126	663,460	14,539	-	28,500
8840 Capital - equipment	35,700	9,275	-	5,500	170,000
8850 Capital - vehicles	45,193	123,413	91,048	-	20,000
8970 Capital - lease purchase equipment	-	-	-	-	-
<b>Account Classification Total: 8000 - Capital outlay</b>	<b>\$ 134,019</b>	<b>\$ 796,148</b>	<b>\$ 105,587</b>	<b>\$ 5,500</b>	<b>\$ 218,500</b>

<b>Division Total: 10 - Administration</b>	<b>\$ 4,953,885</b>	<b>\$ 6,263,802</b>	<b>\$ 6,066,486</b>	<b>\$ 5,954,686</b>	<b>\$ 6,406,623</b>
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### Division: 20 - Prevention

6000 - Salaries and benefits					
6010 Salaries regular	\$ 1,112,186	\$ 1,251,849	\$ 1,385,283	\$ 1,425,330	\$ 1,332,275
6015 Salaries - part time	42,132	48,859	52,269	60,154	72,691
6030 Uniform allowance	3,150	4,250	4,450	3,950	3,600
6035 Coverage - training and support	33,208	34,202	58,673	52,509	52,664
6036 Coverage - emergency response and	-	-	-	-	-
6037 Coverage - worker's compensation	-	-	-	-	-
6040 Call back or standby	9,386	9,351	9,135	9,490	9,490
6045 Separation payments	-	-	87,357	-	-
6050 Special compensation	14,942	15,618	17,713	17,970	23,699
6090 Annual leave buyback	87,810	71,185	87,226	40,000	42,000
6125 PERS retirement	306,295	383,788	440,907	510,889	505,050
6130 Survivor's benefits	306	308	329	336	326
6210 Long term disability	-	-	-	10,967	11,189
6215 Unemployment insurance	1,638	1,547	1,904	1,666	1,512
6220 Health and dental insurance	254,162	218,473	234,033	265,586	275,690
6225 Social security medicare	20,113	20,905	23,293	22,979	22,075
6230 State disability insurance	9,477	10,371	12,042	11,871	14,859
6235 Worker's compensation expense	-	-	-	-	-
6240 Life insurance	6,876	6,998	7,634	7,652	7,273
6318 Deferred comp benefit	11,621	40,736	60,005	75,600	70,200
6340 Technology allowance	-	-	-	-	8,760
6350 Tuition reimbursement	5,467	6,078	1,863	22,500	22,500
<b>Account Classification Total: 6000 - Salaries and benefits</b>	<b>\$ 1,918,769</b>	<b>\$ 2,124,518</b>	<b>\$ 2,484,116</b>	<b>\$ 2,539,449</b>	<b>\$ 2,475,853</b>

### 7000 - Services and supplies

7025 Clothing	\$ 5,899	\$ 25,244	\$ 2,778	\$ 6,075	\$ 6,075
7035 Telephone	-	-	-	-	-
7042 Cellular phones	8,966	9,443	10,194	9,960	-
7043 Electronic equipment maintenance	5,453	8,607	8,686	15,355	16,105
7070 Food	27	-	-	-	-
7075 Memberships	794	825	3,103	4,480	4,635
7080 Publications	2,023	2,370	4,556	2,330	2,410
7085 Legal postings	689	956	3,030	2,800	5,800
7120 Small tools and equipment	4,211	2,961	2,264	3,500	3,500
7125 Inventory equipment	-	-	-	-	5,000
7130 Non-inventory equipment	6,577	8,168	2,422	9,500	8,000
7135 Special department expenses	35,367	30,891	34,680	35,700	35,700
7140 Training	29,459	25,630	16,121	34,000	36,500
7180 Utilities	-	-	-	-	-
7250 General liability insurance	-	-	-	-	-
7305 Office supplies	5,667	5,611	7,685	10,000	12,500
7310 Postage	-	-	-	-	-
7323 Printing	3,829	5,680	4,125	8,500	8,500
7405 Services - auditing	-	-	-	-	-
7440 Services - legal	-	-	-	-	-
7445 Services - dispatch	-	-	-	-	-
7450 Services - other	138,031	125,776	123,716	110,450	105,450
7535 General household expense	-	-	-	-	-

## CHINO VALLEY FIRE DISTRICT

### Divisional Expenditure History

		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	-	-	-	-	-
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	-	-	-	-	-
<b>Account Classification Total: 7000 - Services and supplies</b>		<b>\$ 246,992</b>	<b>\$ 252,162</b>	<b>\$ 223,360</b>	<b>\$ 252,650</b>	<b>\$ 250,175</b>
8000 - Capital outlay						
8830	Capital - structure improvements	\$ -	\$ -	\$ -	\$ -	\$ -
8840	Capital - equipment	6,907	15,323	-	-	-
8850	Capital - vehicles	52,428	-	87,521	70,000	35,000
<b>Account Classification Total: 8000 - Capital outlay</b>		<b>59,335</b>	<b>15,323</b>	<b>87,521</b>	<b>70,000</b>	<b>35,000</b>
<b>Division Total: 20 - Prevention</b>		<b>\$ 2,225,096</b>	<b>\$ 2,392,003</b>	<b>\$ 2,794,997</b>	<b>\$ 2,862,099</b>	<b>\$ 2,761,028</b>
<b>Division: 60 - Operations</b>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 12,224,656	\$ 13,038,539	\$ 12,544,593	\$ 13,203,141	\$ 14,158,052
6015	Salaries - part time	35,999	39,857	40,483	41,001	41,001
6030	Uniform allowance	36,828	37,950	36,554	37,875	38,325
6035	Coverage - training and support	500,463	431,257	397,201	805,191	603,799
6036	Coverage - emergency response and	5,309,162	5,027,295	4,592,430	7,000,000	4,499,104
6037	Coverage - worker's compensation	454,292	553,908	1,081,368	1,100,000	900,000
6040	Call back or standby	-	104	-	-	-
6045	Separation payments	120,549	69,030	249,825	382,000	320,000
6050	Special compensation	613,915	649,387	626,349	634,620	696,361
6090	Annual leave buyback	306,421	518,420	369,582	400,000	486,000
6125	PERS retirement	4,375,061	4,786,900	4,978,320	6,151,644	6,433,461
6130	Survivor's benefits	2,381	2,454	2,359	2,617	2,616
6210	Long term disability	-	-	-	1,717	1,980
6215	Unemployment insurance	13,608	12,870	12,837	13,031	12,320
6220	Health and dental insurance	2,202,268	2,111,135	2,190,049	2,009,823	2,428,778
6225	Social security medicare	266,776	272,028	280,821	229,573	238,283
6230	State disability insurance	1,798	1,528	1,688	1,646	2,049
6235	Worker's compensation expense	932,132	1,624,682	2,108,881	2,300,000	1,900,000
6240	Life insurance	56,212	57,715	56,175	61,705	61,784
6318	Deferred comp benefit	80,398	277,002	389,124	560,400	567,000
6340	Technology allowance	-	-	-	-	21,480
6350	Tuition reimbursement	16,782	20,300	21,220	20,000	20,000
<b>Account Classification Total: 6000 - Salaries and benefits</b>		<b>\$ 27,549,701</b>	<b>\$ 29,532,361</b>	<b>\$ 29,979,859</b>	<b>\$ 34,955,984</b>	<b>\$ 33,432,393</b>
7000 - Services and supplies						
7025	Clothing	\$ 190,437	\$ 458,128	\$ 173,116	\$ 187,266	\$ 497,746
7035	Telephone	220,009	251,124	228,715	222,539	225,296
7042	Cellular phones	18,650	21,967	50,703	58,080	41,100
7043	Electronic equipment maintenance	38,085	38,710	121,766	223,405	155,047
7070	Food	548	109	315	1,000	1,250
7075	Memberships	2,456	1,853	1,945	2,800	4,115
7080	Publications	2,171	2,900	3,483	4,300	7,330
7085	Legal postings	-	-	-	-	-
7120	Small tools and equipment	99,834	97,581	204,979	233,358	170,950
7125	Inventory equipment	24,588	47,047	76,477	94,100	72,200
7130	Non-inventory equipment	279,151	306,044	144,310	298,745	103,335
7135	Special department expenses	14,921	8,072	4,802	19,825	21,825
7140	Training	67,712	40,542	49,925	94,499	139,351
7180	Utilities	183,395	173,185	185,345	189,540	209,496
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	12,844	8,502	9,919	12,300	11,200
7310	Postage	41	-	13	-	-
7323	Printing	3,599	933	431	11,500	9,200
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	625,000	-	-	-

## CHINO VALLEY FIRE DISTRICT

### Divisional Expenditure History

		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2022 Original Budget
7445	Services - dispatch	602,847	680,460	934,197	660,000	645,148
7450	Services - other	547,335	459,406	423,931	518,896	556,879
7535	General household expense	31,001	29,581	41,419	36,000	24,000
7540	Medical supplies	73,950	104,402	82,277	160,214	174,671
7550	Vehicle maintenance	523,332	427,531	582,490	605,650	533,550
7555	Equipment maintenance	46,489	40,036	43,302	90,400	93,200
7560	Fuel	177,002	192,506	176,849	150,000	200,000
7570	Structure maintenance	172,179	146,348	200,674	285,243	363,820
7597	Structure rent/lease	-	-	-	-	-
<b>Account Classification Total: 7000 - Services and supplies</b>		<b>\$ 3,332,576</b>	<b>\$ 4,161,967</b>	<b>\$ 3,741,383</b>	<b>\$ 4,159,660</b>	<b>\$ 4,260,709</b>
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	-	812,933	86,783	642,281	178,000
8840	Capital - equipment	266,813	614,418	82,505	135,417	43,880
8850	Capital - vehicles	219,017	589,679	677,835	3,081,472	-
8970	Capital - lease purchase equipment	-	-	-	-	-
<b>Account Classification Total: 8000 - Capital outlay</b>		<b>\$ 485,830</b>	<b>\$ 2,017,030</b>	<b>\$ 847,123</b>	<b>\$ 3,859,170</b>	<b>\$ 221,880</b>
<b>Division Total: 60 - Operations</b>		<b>\$ 31,368,107</b>	<b>\$ 35,711,358</b>	<b>\$ 34,568,365</b>	<b>\$ 42,974,814</b>	<b>\$ 37,914,982</b>
<b>Expenditures Total</b>		<b>\$ 38,547,088</b>	<b>\$ 44,367,163</b>	<b>\$ 43,429,848</b>	<b>\$ 51,791,599</b>	<b>\$ 47,082,633</b>

**Note: Excludes restricted 115 Trust activities**

# CHINO VALLEY FIRE DISTRICT

## Year-over-Year Budget Comparisons

	2021 Amended Budget	2022 Original Budget	Variance	Change
<b>Fund: 100 / 500 General Fund</b>				
<b>Revenue</b>				
4000 - Property tax revenue	\$ 34,920,012	\$ 36,283,011	\$ 1,362,999	3.9%
4100 - Contract revenue	11,042,545	11,431,147	388,602	3.5%
4200 - Other revenue	4,204,000	2,145,300	(2,058,700)	-49.0%
<b>Revenue Totals</b>	<b>\$ 50,166,557</b>	<b>\$ 49,859,458</b>	<b>\$ (307,099)</b>	<b>-0.6%</b>
<b>Expenditures</b>				
6000 - Salaries and benefits	\$ 41,356,769	\$ 39,930,889	\$ (1,425,880)	-3.4%
7000 - Services and supplies	6,500,160	6,676,364	176,204	2.7%
8000 - Capital outlay	3,934,670	475,380	(3,459,290)	-87.9%
<b>Operating &amp; Capital Expenditures</b>	<b>\$ 51,791,599</b>	<b>\$ 47,082,633</b>	<b>\$ (4,708,966)</b>	<b>-9.1%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,625,042)</b>	<b>\$ 2,776,825</b>	<b>\$ 4,401,867</b>	
<b>Transfers In - Capital Replacement</b>	<b>\$ 2,010,749</b>	<b>\$ 150,135</b>	<b>\$ (1,860,614)</b>	
<b>Net Operating Revenue</b>	<b>\$ 385,707</b>	<b>\$ 2,926,960</b>	<b>\$ 2,541,253</b>	

**Note: Excludes restricted 115 Trust activities**

# CHINO VALLEY FIRE DISTRICT

## *Budgeted Expenditures Variances*

		2021 Amended Budget	2022 Original Budget
<b>Fund: 100 / 500 - General Fund</b>			
<u>Expenditures</u>			
<b>6000 - Salaries and benefits</b>			
6010	Salaries regular	\$ 17,022,526	\$ 17,892,806
6035	Coverage - training and support	900,000	713,763
6036	Coverage - emergency response and leave	7,000,000	4,499,104
6037	Coverage - worker's compensation	1,100,000	900,000
6045	Separation payments	382,000	320,000
6050	Special compensation	679,905	748,222
6125	PERS retirement	7,254,937	7,568,287
<b>Account Classification Total: 6000 - Salaries and benefits</b>		<b>\$ 41,356,769</b>	<b>\$ 39,930,889</b>
<b>7000 - Services and supplies</b>			
7025	Clothing	\$ 195,891	\$ 506,871

## Budgeted Expenditures Variances

Variance	Variance	Comments on significant variances
\$\$	%	(> \$25,000 & 3%)
870,280	5.1%	Anticipating fewer open positions in FY22 due to hiring of 10 firefighter/paramedics in late FY21, resulting in a higher regular salaries budget but lower overtime requirements for constantly staffed positions.
(186,237)	-20.7%	Substantial overtime expenditures in FY21 associated with pandemic, not anticipated to be recurring in FY22.
(2,500,896)	-35.7%	Assumed fewer vacant positions, as referenced above, which should reduce overtime costs for FY22. Significant decrease in overtime costs also assumed due to a substantially lower level of mutual aid responses projected in FY22. Mutual aid recoveries (reimbursements) are anticipated to decrease by some \$2 million in FY22.
(200,000)	-18.2%	Based on favorable trend in reduced level of worker's compensation activity.
(62,000)	-16.2%	Based on projected retirements in FY22.
68,317	10.0%	Impact of reduction in projected number of open positions.
313,350	4.3%	Required UAL payment increase of \$635k over prior year. Balance of difference associated with reduced level of open positions in FY22.
<b>\$ (1,425,880)</b>	<b>-3.4%</b>	
310,980	158.8%	Triennial uniform and web-gear replacement.

# CHINO VALLEY FIRE DISTRICT

## *Budgeted Expenditures Variances*

		2021 Amended Budget	2022 Original Budget
7042	Cellular phones	\$ 96,600	\$ 41,100
7120	Small tools and equipment	252,358	191,950
7130	Non-inventory equipment	315,045	126,335
7140	Training	213,299	288,541
7250	General liability insurance	340,000	430,100
7415	County services	290,000	250,000
7440	Services - legal	292,500	350,000
7450	Services - other	1,081,201	993,684
7550	Vehicle maintenance	605,650	533,550
7560	Fuel	150,000	200,000
7570	Structure maintenance	344,553	444,050

**Account Classification Total: 7000 - Services and supplies    \$    6,500,160    \$    6,676,364**

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

## *Budgeted Expenditures Variances*

Variance	Variance \$\$	%	Comments on significant variances (> \$25,000 & 3%)
	(55,500)	-57.5%	Reclassification of technology allowance from services/supplies to salaries/benefits in FY22.
	(60,408)	-23.9%	Personal thermal imaging cameras and hazmat equipment in FY21.
	(188,710)	-59.9%	Loose equipment for four new engines as well as station computer replacement in FY21.
	75,242	35.3%	Training budget in FY22 restored to normal post-pandemic levels.
	90,100	26.5%	Industry-wide increases due to reinsurance reforms and large losses suffered by insurers in recent years due to catastrophic fires and other disasters.
	(40,000)	-13.8%	Bi-annual election costs incurred in FY21.
	57,500	19.7%	FY22 budget similar to original budget for FY21, which was then reduced at mid-year.
	(87,517)	-8.1%	Several non-recurring projects and service contracts incurred in FY21.
	(72,100)	-11.9%	Acquisition of four new fire engines in FY21 anticipated to have a significantly favorable impact on vehicle maintenance for FY22.
	50,000	33.3%	Based on favorable trend in fuel costs.
	99,497	28.9%	Cyclical building maintenance costs planned in FY22 which were not required in the prior year.
	<b>\$ 176,204</b>	<b>2.7%</b>	

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Fund 100 - General Fund</b>				
<b>Division 10 - Administration</b>				
<b>Department 01 - Administration</b>				
Account <b>6035 - Coverage - training and support</b>				
100-10-01-000-6035	Project overtime	1	2,000.00	2,000.00
Account <b>6035 - Coverage - training and support</b> Totals				\$2,000.00
Account <b>7025 - Clothing</b>				
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 <b>7025 - Clothing</b> Totals				\$2,600.00
Account <b>7035 - Telephone</b>				
100-10-01-000-7035	Backup internet - disaster recovery plan	12	360.00	4,320.00
100-10-01-000-7035	District TWC internet service	12	1,400.00	16,800.00
100-10-01-000-7035	District TWC phone service	12	800.00	9,600.00
100-10-01-000-7035	Phone lines - fire, security, backup	12	350.00	4,200.00
Account <b>7035 - Telephone</b> Totals				\$34,920.00
Account <b>7043 - Electronic equipment maintenance</b>				
100-10-01-000-7043	Agenda management software maintenance	1	21,000.00	21,000.00
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	AudioEye website	1	3,500.00	3,500.00
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	6.00	600.00
100-10-01-000-7043	CVFD website - annual maintenance	1	2,400.00	2,400.00
100-10-01-000-7043	CVFD website redesign	1	24,000.00	24,000.00
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	27,000.00	27,000.00
100-10-01-000-7043	Mobile device management subscription & support	250	24.00	6,000.00
100-10-01-000-7043	Network management software & maintenance	1	240.00	240.00
100-10-01-000-7043	Network monitoring software & maintenance	1	2,400.00	2,400.00
100-10-01-000-7043	New World ERP - annual maintenance	1	55,000.00	55,000.00
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	Video management software	1	6,500.00	6,500.00
100-10-01-000-7043	Visitor digital check-in software	1	4,650.00	4,650.00
100-10-01-000-7043	VMware software - annual maintenance	1	7,400.00	7,400.00
100-10-01-000-7043	VoIP Smartnet - annual maintenance	1	34,000.00	34,000.00
Account <b>7043 - Electronic equipment maintenance</b> Totals				\$287,020.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7070 - Food</b>				
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
<b>Account 7070 - Food Totals</b>				<b>\$6,500.00</b>
<b>Account 7075 - Memberships</b>				
100-10-01-000-7075	CFCA membership	1	2,500.00	2,500.00
100-10-01-000-7075	CSDA membership	1	8,000.00	8,000.00
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 memberships	1	1,200.00	1,200.00
100-10-01-000-7075	Service club memberships	6	800.00	4,800.00
<b>Account 7075 - Memberships Totals</b>				<b>\$17,850.00</b>
<b>Account 7080 - Publications</b>				
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
<b>Account 7080 - Publications Totals</b>				<b>\$665.00</b>
<b>Account 7085 - Legal postings</b>				
100-10-01-000-7085	Legal notices - agenda postings	1	3,000.00	3,000.00
<b>Account 7085 - Legal postings Totals</b>				<b>\$3,000.00</b>
<b>Account 7120 - Small tools and equipment</b>				
100-10-01-000-7120	Disaster prep supplies - Admin	1	5,000.00	5,000.00
100-10-01-000-7120	Facility supplies	1	5,000.00	5,000.00
<b>Account 7120 - Small tools and equipment Totals</b>				<b>\$10,000.00</b>
<b>Account 7125 - Inventory equipment</b>				
100-10-01-000-7125	Furniture replacement - Admin	1	5,000.00	5,000.00
<b>Account 7125 - Inventory equipment Totals</b>				<b>\$5,000.00</b>
<b>Account 7130 - Non-inventory equipment</b>				
100-10-01-000-7130	Computer-related equipment - Admin	1	2,000.00	2,000.00
<b>Account 7130 - Non-inventory equipment Totals</b>				<b>\$2,000.00</b>
<b>Account 7135 - Special department expenses</b>				
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
<b>Account 7135 - Special department expenses Totals</b>				<b>\$6,500.00</b>
<b>Account 7140 - Training</b>				
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
<b>Account 7140 - Training Totals</b>				<b>\$45,500.00</b>
<b>Account 7180 - Utilities</b>				
100-10-01-000-7180	Utilities - Admin & 4040 Eucalyptus	12	5,300.00	63,600.00
<b>Account 7180 - Utilities Totals</b>				<b>\$63,600.00</b>

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7250 - General liability insurance</b>				
100-10-01-000-7250	District-wide liability insurance - SDRMA	1	430,100.00	430,100.00
			<b>Account 7250 - General liability insurance Totals</b>	
				<u>\$430,100.00</u>
<b>Account 7305 - Office supplies</b>				
100-10-01-000-7305	Office supplies - general	1	8,000.00	8,000.00
100-10-01-000-7305	Recognition items	1	3,000.00	3,000.00
100-10-01-000-7305	Toner - Admin desktop printers	1	5,000.00	5,000.00
			<b>Account 7305 - Office supplies Totals</b>	
				<u>\$16,000.00</u>
<b>Account 7310 - Postage</b>				
100-10-01-000-7310	Postage - all facilities & weed abatement	1	20,000.00	20,000.00
			<b>Account 7310 - Postage Totals</b>	
				<u>\$20,000.00</u>
<b>Account 7323 - Printing</b>				
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
			<b>Account 7323 - Printing Totals</b>	
				<u>\$10,000.00</u>
<b>Account 7415 - County services</b>				
100-10-01-000-7415	County administrative services - property tax	1	250,000.00	250,000.00
			<b>Account 7415 - County services Totals</b>	
				<u>\$250,000.00</u>
<b>Account 7440 - Services - legal</b>				
100-10-01-000-7440	District-wide legal services	1	350,000.00	350,000.00
			<b>Account 7440 - Services - legal Totals</b>	
				<u>\$350,000.00</u>
<b>Account 7450 - Services - other</b>				
100-10-01-000-7450	Bank & credit card monthly fees	12	1,750.00	21,000.00
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
			<b>Account 7450 - Services - other Totals</b>	
				<u>\$137,300.00</u>
<b>Account 7555 - Equipment maintenance</b>				
100-10-01-000-7555	Climatec air handling system maintenance	1	2,000.00	2,000.00
100-10-01-000-7555	Copier - monthly lease & usage	4	2,400.00	9,600.00
			<b>Account 7555 - Equipment maintenance Totals</b>	
				<u>\$11,600.00</u>
<b>Account 7570 - Structure maintenance</b>				
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

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
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	2,350.00	28,200.00
100-10-01-000-7570	Landscape services	12	350.00	4,200.00
100-10-01-000-7570	Pest control	12	80.00	960.00
100-10-01-000-7570	Plumbing services	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	Roof repair - outside storage building	1	6,000.00	6,000.00
100-10-01-000-7570	Window washing	1	1,400.00	1,400.00
Account <b>7570 - Structure maintenance</b> Totals				\$64,220.00
Account <b>7597 - Structure rent/lease</b>				
100-10-01-000-7597	District storage unit rental	12	165.00	1,980.00
Account <b>7597 - Structure rent/lease</b> Totals				\$1,980.00
Account <b>8840 - Capital - equipment</b>				
100-10-01-000-8840	Server & storage infrastructure replacement	1	170,000.00	170,000.00
Account <b>8840 - Capital - equipment</b> Totals				\$170,000.00
Department <b>01 - Administration</b> Totals				\$1,948,355.00
 <b>Department 11 - Finance</b>				
Account <b>6035 - Coverage - training and support</b>				
100-10-11-000-6035	Project overtime	1	15,000.00	15,000.00
Account <b>6035 - Coverage - training and support</b> Totals				\$15,000.00
Account <b>7075 - Memberships</b>				
100-10-11-000-7075	AFSS membership	1	60.00	60.00
100-10-11-000-7075	CSMFO membership (4)	1	405.00	405.00
100-10-11-000-7075	GFOA membership (2)	1	430.00	430.00
100-10-11-000-7075	Miscellaneous memberships	1	500.00	500.00
Account <b>7075 - Memberships</b> Totals				\$1,395.00
Account <b>7080 - Publications</b>				
100-10-11-000-7080	Manuals & reference guides	1	1,000.00	1,000.00
Account <b>7080 - Publications</b> Totals				\$1,000.00
Account <b>7120 - Small tools and equipment</b>				
100-10-11-000-7120	Miscellaneous supplies	1	500.00	500.00
Account <b>7120 - Small tools and equipment</b> Totals				\$500.00
Account <b>7130 - Non-inventory equipment</b>				
100-10-11-000-7130	Laptop replacement	3	1,500.00	4,500.00
100-10-11-000-7130	Miscellaneous equipment	1	1,000.00	1,000.00
Account <b>7130 - Non-inventory equipment</b> Totals				\$5,500.00
Account <b>7140 - Training</b>				
100-10-11-000-7140	AFSS quarterly meetings	1	140.00	140.00
100-10-11-000-7140	CalPERS conference	2	1,350.00	2,700.00
100-10-11-000-7140	CPA license renewal	1	250.00	250.00
100-10-11-000-7140	CSMFO chapter meetings	4	120.00	480.00
100-10-11-000-7140	CSMFO conference	4	1,300.00	5,200.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-10-11-000-7140	General training	4	500.00	2,000.00
100-10-11-000-7140	GFOA conference	1	1,500.00	1,500.00
100-10-11-000-7140	Tyler/New World conference	2	2,000.00	4,000.00
	Account <b>7140 - Training</b> Totals			\$16,270.00
	Account <b>7305 - Office supplies</b>			
100-10-11-000-7305	Office supplies	1	2,500.00	2,500.00
	Account <b>7305 - Office supplies</b> Totals			\$2,500.00
	Account <b>7405 - Services - auditing</b>			
100-10-11-000-7405	Annual financial audit	1	20,475.00	20,475.00
	Account <b>7405 - Services - auditing</b> Totals			\$20,475.00
	Account <b>7450 - Services - other</b>			
100-10-11-000-7450	Actuarial valuation - OPEB	1	21,200.00	21,200.00
100-10-11-000-7450	Annual Financial Report award program review fees - GFOA	1	460.00	460.00
100-10-11-000-7450	Budget award program review fees - GFOA	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 Statement 68 fee	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	Third-party investment trustee	12	75.00	900.00
100-10-11-000-7450	Tyler/New World system support	1	7,500.00	7,500.00
	Account <b>7450 - Services - other</b> Totals			\$99,005.00
	Department <b>11 - Finance</b> Totals			\$161,645.00
	<b>Department 12 - Human Resources</b>			
	Account <b>6035 - Coverage - training and support</b>			
100-10-12-000-6035	Project overtime	1	5,000.00	5,000.00
	Account <b>6035 - Coverage - training and support</b> Totals			\$5,000.00
	Account <b>7043 - Electronic equipment maintenance</b>			
100-10-12-000-7043	NEOGOV annual maintenance	1	20,000.00	20,000.00
	Account <b>7043 - Electronic equipment maintenance</b> Totals			\$20,000.00
	Account <b>7070 - Food</b>			
100-10-12-000-7070	Oral boards, exams, & recognition events	1	5,000.00	5,000.00
	Account <b>7070 - Food</b> Totals			\$5,000.00
	Account <b>7075 - Memberships</b>			
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	225.00	225.00
	Account <b>7075 - Memberships</b> Totals			\$655.00
	Account <b>7080 - Publications</b>			
100-10-12-000-7080	Labor law posters	1	775.00	775.00
	Account <b>7080 - Publications</b> Totals			\$775.00
	Account <b>7085 - Legal postings</b>			
100-10-12-000-7085	Recruitment ads & legal notices	1	2,000.00	2,000.00
	Account <b>7085 - Legal postings</b> Totals			\$2,000.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7120 - Small tools and equipment</b>				
100-10-12-000-7120	Miscellaneous office equipment	1	2,000.00	2,000.00
			<b>Account 7120 - Small tools and equipment Totals</b>	
				<u>\$2,000.00</u>
<b>Account 7130 - Non-inventory equipment</b>				
100-10-12-000-7130	Laptop replacement	1	1,500.00	1,500.00
100-10-12-000-7130	Miscellaneous equipment	1	500.00	500.00
			<b>Account 7130 - Non-inventory equipment Totals</b>	
				<u>\$2,000.00</u>
<b>Account 7140 - Training</b>				
100-10-12-000-7140	AFSS conference & quarterly meetings	1	1,500.00	1,500.00
100-10-12-000-7140	CalPERS conference	2	1,350.00	2,700.00
100-10-12-000-7140	Labor law training	1	2,000.00	2,000.00
100-10-12-000-7140	LCW conference	2	2,000.00	4,000.00
100-10-12-000-7140	NEOGOV conference	2	2,000.00	4,000.00
100-10-12-000-7140	SDRMA claims education day	1	700.00	700.00
100-10-12-000-7140	SHRM training	1	2,000.00	2,000.00
100-10-12-000-7140	Tyler/New World conference	2	2,000.00	4,000.00
100-10-12-000-7140	Tyler/New World in-house training	1	2,000.00	2,000.00
			<b>Account 7140 - Training Totals</b>	
				<u>\$22,900.00</u>
<b>Account 7305 - Office supplies</b>				
100-10-12-000-7305	Office supplies & recognition items	1	10,000.00	10,000.00
			<b>Account 7305 - Office supplies Totals</b>	
				<u>\$10,000.00</u>
<b>Account 7323 - Printing</b>				
100-10-12-000-7323	Recruitment materials & business cards	1	1,500.00	1,500.00
			<b>Account 7323 - Printing Totals</b>	
				<u>\$1,500.00</u>
<b>Account 7450 - Services - other</b>				
100-10-12-000-7450	Consulting services - personnel	1	43,200.00	43,200.00
100-10-12-000-7450	Employee assistance - counseling	1	12,550.00	12,550.00
100-10-12-000-7450	Investigative services	1	12,000.00	12,000.00
100-10-12-000-7450	Legal consortium membership	1	4,000.00	4,000.00
100-10-12-000-7450	Miscellaneous meetings	1	500.00	500.00
100-10-12-000-7450	SEC125 administrative fees	1	5,000.00	5,000.00
100-10-12-000-7450	Transcription services - investigative interviews	1	5,000.00	5,000.00
			<b>Account 7450 - Services - other Totals</b>	
				<u>\$82,250.00</u>
				<b>Department 12 - Human Resources Totals</b>
				<u>\$154,080.00</u>
<b>Department 13 - Office of the Clerk</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-10-13-000-6035	Board Meetings	1	6,000.00	6,000.00
100-10-13-000-6035	Special events	1	2,000.00	2,000.00
			<b>Account 6035 - Coverage - training and support Totals</b>	
				<u>\$8,000.00</u>
<b>Account 7043 - Electronic equipment maintenance</b>				
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
			<b>Account 7043 - Electronic equipment maintenance Totals</b>	
				<u>\$5,720.00</u>

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7075 - Memberships</b>				
100-10-13-000-7075	Memberships	1	1,000.00	1,000.00
			<b>Account 7075 - Memberships Totals</b>	
				<u>\$1,000.00</u>
<b>Account 7130 - Non-inventory equipment</b>				
100-10-13-000-7130	Laptop replacement	1	1,500.00	1,500.00
			<b>Account 7130 - Non-inventory equipment Totals</b>	
				<u>\$1,500.00</u>
<b>Account 7140 - Training</b>				
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
			<b>Account 7140 - Training Totals</b>	
				<u>\$14,520.00</u>
<b>Account 7323 - Printing</b>				
100-10-13-000-7323	Printing	1	500.00	500.00
			<b>Account 7323 - Printing Totals</b>	
				<u>\$500.00</u>
<b>Account 7450 - Services - other</b>				
100-10-13-000-7450	Legal consortium - BB&K	1	4,600.00	4,600.00
			<b>Account 7450 - Services - other Totals</b>	
				<u>\$4,600.00</u>
			<b>Department 13 - Office of the Clerk Totals</b>	
				<u>\$35,840.00</u>
 <b>Department 15 - Support Services</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-10-15-000-6035	Administrative Secretary (50% time)	1	500.00	500.00
100-10-15-000-6035	Auxiliary Workers	1	2,000.00	2,000.00
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	Senior IT Support Analyst	1	12,800.00	12,800.00
			<b>Account 6035 - Coverage - training and support Totals</b>	
				<u>\$27,300.00</u>
<b>Account 7025 - Clothing</b>				
100-10-15-000-7025	Boots	3	150.00	450.00
			<b>Account 7025 - Clothing Totals</b>	
				<u>\$450.00</u>
<b>Account 7035 - Telephone</b>				
100-10-15-000-7035	Phone lines - fire, security, backup	12	185.00	2,220.00
			<b>Account 7035 - Telephone Totals</b>	
				<u>\$2,220.00</u>
<b>Account 7043 - Electronic equipment maintenance</b>				
100-10-15-000-7043	Adobe Creative Cloud maintenance	2	960.00	1,920.00
			<b>Account 7043 - Electronic equipment maintenance Totals</b>	
				<u>\$1,920.00</u>
<b>Account 7075 - Memberships</b>				
100-10-15-000-7075	AFSS membership	1	60.00	60.00
100-10-15-000-7075	Deputy Chief - miscellaneous memberships	1	1,000.00	1,000.00
100-10-15-000-7075	Facilities & Fleet Coordinator - miscellaneous memberships	1	500.00	500.00
100-10-15-000-7075	IT Specialist - miscellaneous memberships	1	500.00	500.00
100-10-15-000-7075	Senior IT Support Analyst - miscellaneous memberships	1	500.00	500.00
			<b>Account 7075 - Memberships Totals</b>	
				<u>\$2,560.00</u>
<b>Account 7120 - Small tools and equipment</b>				
100-10-15-000-7120	Specialty tools & equipment - Facilities & Fleet Coordinator	1	5,000.00	5,000.00
			<b>Account 7120 - Small tools and equipment Totals</b>	
				<u>\$5,000.00</u>

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7130 - Non-inventory equipment</b>				
100-10-15-000-7130	Laptop replacement	1	1,500.00	1,500.00
100-10-15-000-7130	Specialty tools & equipment - IT support	1	2,500.00	2,500.00
<b>Account 7130 - Non-inventory equipment Totals</b>				<b>\$4,000.00</b>
<b>Account 7140 - Training</b>				
100-10-15-000-7140	Administrative Secretary - training & travel	1	500.00	500.00
100-10-15-000-7140	Deputy Chief - training & travel	1	5,000.00	5,000.00
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	2,500.00	2,500.00
100-10-15-000-7140	Senior IT Support Analyst - training & travel	1	5,000.00	5,000.00
<b>Account 7140 - Training Totals</b>				<b>\$13,500.00</b>
<b>Account 7180 - Utilities</b>				
100-10-15-000-7180	Utilities	12	725.00	8,700.00
<b>Account 7180 - Utilities Totals</b>				<b>\$8,700.00</b>
<b>Account 7305 - Office supplies</b>				
100-10-15-000-7305	Office supplies	1	1,000.00	1,000.00
<b>Account 7305 - Office supplies Totals</b>				<b>\$1,000.00</b>
<b>Account 7450 - Services - other</b>				
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	Towel service	12	100.00	1,200.00
<b>Account 7450 - Services - other Totals</b>				<b>\$8,200.00</b>
<b>Account 7555 - Equipment maintenance</b>				
100-10-15-000-7555	Forklift, floor cleaner, scissor lift - repair & maintenance	1	2,000.00	2,000.00
<b>Account 7555 - Equipment maintenance Totals</b>				<b>\$2,000.00</b>
<b>Account 7570 - Structure maintenance</b>				
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 systems - 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 system - 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	1,000.00	1,000.00
100-10-15-000-7570	Landscape - miscellaneous projects	1	1,000.00	1,000.00
100-10-15-000-7570	Pest control	12	50.00	600.00
100-10-15-000-7570	Rolling gaters - repair & maintenance	1	500.00	500.00
100-10-15-000-7570	Roof - 5 year maintenance service	1	7,000.00	7,000.00
100-10-15-000-7570	Roof - repair & maintenance	1	500.00	500.00
<b>Account 7570 - Structure maintenance Totals</b>				<b>\$16,010.00</b>
<b>Account 8830 - Capital - structure improvements</b>				
100-10-15-000-8830	Roof insulation	1	22,000.00	22,000.00
100-10-15-000-8830	Slurry seal	1	6,500.00	6,500.00
<b>Account 8830 - Capital - structure improvements Totals</b>				<b>\$28,500.00</b>

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 8850 - Capital - vehicles</b>				
100-10-15-000-8850	Forklift	1	20,000.00	20,000.00
			\$20,000.00	
			\$141,360.00	
			\$2,441,280.00	
 <b>Division 20 - Community Risk Reduction</b>				
<b>Department 01 - Administration</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-20-01-000-6035	Project overtime	1	570.00	570.00
			\$570.00	
<b>Account 7025 - Clothing</b>				
100-20-01-000-7025	Clothing & work boots	1	400.00	400.00
			\$400.00	
<b>Account 7075 - Memberships</b>				
100-20-01-000-7075	AFSS membership	1	60.00	60.00
100-20-01-000-7075	Deputy Chief - miscellaneous memberships	1	1,000.00	1,000.00
100-20-01-000-7075	Fire Marshal - miscellaneous memberships	1	675.00	675.00
100-20-01-000-7075	Pryor Career Track memberships	2	200.00	400.00
			\$2,135.00	
<b>Account 7135 - Special department expenses</b>				
100-20-01-000-7135	CLO supplies	1	200.00	200.00
			\$200.00	
<b>Account 7140 - Training</b>				
100-20-01-000-7140	AFSS conference	1	1,500.00	1,500.00
100-20-01-000-7140	Deputy Chief - training & travel	1	5,000.00	5,000.00
100-20-01-000-7140	Fire Marshal - training & travel	1	2,500.00	2,500.00
100-20-01-000-7140	Training classes	1	1,000.00	1,000.00
			\$10,000.00	
<b>Account 7305 - Office supplies</b>				
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
			\$5,500.00	
<b>Account 7323 - Printing</b>				
100-20-01-000-7323	Printing	1	500.00	500.00
			\$500.00	
			\$19,305.00	
 <b>Department 21 - Compliance and Development</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-20-21-000-6035	CCFSC liaison coverage	24	73.00	1,752.00
100-20-21-000-6035	CLO response	40	73.00	2,920.00
100-20-21-000-6035	Compliance after-hours inspections	24	73.00	1,752.00
100-20-21-000-6035	Fire investigations	150	73.00	10,950.00
100-20-21-000-6035	July 4 enforcement	100	73.00	7,300.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-20-21-000-6035	Office Technician - general overtime	1	570.00	570.00
100-20-21-000-6035	Permit Technician - general overtime	1	570.00	570.00
100-20-21-000-6035	Weed abatement	100	73.00	7,300.00
	Account <b>6035 - Coverage - training and support</b> Totals			\$33,114.00
	Account <b>7025 - Clothing</b>			
100-20-21-000-7025	Boots - work	4	300.00	1,200.00
100-20-21-000-7025	Flash hoods	1	90.00	90.00
100-20-21-000-7025	Gloves - structure	1	100.00	100.00
100-20-21-000-7025	Goggles - structure	1	100.00	100.00
100-20-21-000-7025	Helmets - structure	1	310.00	310.00
100-20-21-000-7025	Suspenders - turnouts	1	75.00	75.00
100-20-21-000-7025	Uniforms - reserve inspectors	6	400.00	2,400.00
	Account <b>7025 - Clothing</b> Totals			\$4,275.00
	Account <b>7043 - Electronic equipment maintenance</b>			
100-20-21-000-7043	Adobe standard desktop licenses	2	180.00	360.00
100-20-21-000-7043	ARC GIS Survey 123	1	1,500.00	1,500.00
100-20-21-000-7043	ArcGIS & ArcPAD - annual maintenance	1	2,350.00	2,350.00
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
	Account <b>7043 - Electronic equipment maintenance</b> Totals			\$13,295.00
	Account <b>7075 - Memberships</b>			
100-20-21-000-7075	Cal Chief 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	405.00	405.00
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 <b>7075 - Memberships</b> Totals			\$2,290.00
	Account <b>7080 - Publications</b>			
100-20-21-000-7080	CA penal code	1	90.00	90.00
100-20-21-000-7080	CA vehicle code	1	115.00	115.00
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	2	315.00	630.00
	Account <b>7080 - Publications</b> Totals			\$2,410.00
	Account <b>7085 - Legal postings</b>			
100-20-21-000-7085	CRR legal postings	8	725.00	5,800.00
	Account <b>7085 - Legal postings</b> Totals			\$5,800.00
	Account <b>7120 - Small tools and equipment</b>			
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 <b>7120 - Small tools and equipment</b> Totals			\$3,500.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7125 - Inventory equipment</b>				
100-20-21-000-7125	Truck shell conversion	2	2,500.00	5,000.00
			<b>Account 7125 - Inventory equipment Totals</b>	
			\$5,000.00	
<b>Account 7130 - Non-inventory equipment</b>				
100-20-21-000-7130	Laptop replacement	1	1,500.00	1,500.00
			<b>Account 7130 - Non-inventory equipment Totals</b>	
			\$1,500.00	
<b>Account 7140 - Training</b>				
100-20-21-000-7140	Cal Chief FPO local training	5	300.00	1,500.00
100-20-21-000-7140	CCAI conference	4	1,500.00	6,000.00
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	1,000.00	2,000.00
100-20-21-000-7140	Fire investigation 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/New World conference	2	2,000.00	4,000.00
			<b>Account 7140 - Training Totals</b>	
			\$22,500.00	
<b>Account 7305 - Office supplies</b>				
100-20-21-000-7305	Office supplies	1	5,000.00	5,000.00
100-20-21-000-7305	Weed abatement supplies	1	2,000.00	2,000.00
			<b>Account 7305 - Office supplies Totals</b>	
			\$7,000.00	
<b>Account 7323 - Printing</b>				
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
			<b>Account 7323 - Printing Totals</b>	
			\$4,000.00	
<b>Account 7450 - Services - other</b>				
100-20-21-000-7450	Data Ticket - citation programs	12	450.00	5,400.00
100-20-21-000-7450	Laserfiche - scanning	1	10,000.00	10,000.00
100-20-21-000-7450	Sprinkler system license renewal - inspectors	9	150.00	1,350.00
100-20-21-000-7450	Tyler/New World - 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 fee	1	500.00	500.00
100-20-21-000-7450	Weed abatement - SB County PIMS inquiries	1	100.00	100.00
			<b>Account 7450 - Services - other Totals</b>	
			\$96,950.00	
<b>Account 8850 - Capital - vehicles</b>				
100-20-21-000-8850	Mid-sized pickup truck	1	35,000.00	35,000.00
			<b>Account 8850 - Capital - vehicles Totals</b>	
			\$35,000.00	
<b>Department 21 - Compliance and Development Totals</b>				<b>\$236,634.00</b>
 <b>Department 22 - Preparedness</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-20-22-000-6035	Overtime - event coverage	1	14,600.00	14,600.00
100-20-22-000-6035	Overtime - PIO coverage callback	1	4,380.00	4,380.00
			<b>Account 6035 - Coverage - training and support Totals</b>	
			\$18,980.00	

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7025 - Clothing</b>				
100-20-22-000-7025	Uniform sets - Public Education Specialist	2	400.00	800.00
100-20-22-000-7025	Work boots	2	300.00	600.00
<b>Account 7025 - Clothing Totals</b>				<b>\$1,400.00</b>
<b>Account 7043 - Electronic equipment maintenance</b>				
100-20-22-000-7043	Adobe Creative Cloud maintenance	1	960.00	960.00
100-20-22-000-7043	Social media applications - RIPL	1	450.00	450.00
100-20-22-000-7043	Video editing software	1	1,400.00	1,400.00
<b>Account 7043 - Electronic equipment maintenance Totals</b>				<b>\$2,810.00</b>
<b>Account 7075 - Memberships</b>				
100-20-22-000-7075	NIOA membership	1	100.00	100.00
100-20-22-000-7075	SoCal Public Education Committee membership	2	55.00	110.00
<b>Account 7075 - Memberships Totals</b>				<b>\$210.00</b>
<b>Account 7130 - Non-inventory equipment</b>				
100-20-22-000-7130	Laptop replacement	1	1,500.00	1,500.00
100-20-22-000-7130	Public outreach display equipment	1	5,000.00	5,000.00
<b>Account 7130 - Non-inventory equipment Totals</b>				<b>\$6,500.00</b>
<b>Account 7135 - Special department expenses</b>				
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	10,000.00	10,000.00
100-20-22-000-7135	Public education - community distribution items	1	15,000.00	15,000.00
100-20-22-000-7135	Public service announcements	1	7,000.00	7,000.00
<b>Account 7135 - Special department expenses Totals</b>				<b>\$35,500.00</b>
<b>Account 7140 - Training</b>				
100-20-22-000-7140	NIOA conference	1	2,250.00	2,250.00
100-20-22-000-7140	Public Education Specialist - training & travel	1	1,500.00	1,500.00
100-20-22-000-7140	Public Information Officer - training & travel	1	250.00	250.00
<b>Account 7140 - Training Totals</b>				<b>\$4,000.00</b>
<b>Account 7323 - Printing</b>				
100-20-22-000-7323	Printing - community preparedness	1	4,000.00	4,000.00
<b>Account 7323 - Printing Totals</b>				<b>\$4,000.00</b>
<b>Account 7450 - Services - other</b>				
100-20-22-000-7450	Media monitor service	1	7,000.00	7,000.00
100-20-22-000-7450	Sparky costume cleaning	2	750.00	1,500.00
<b>Account 7450 - Services - other Totals</b>				<b>\$8,500.00</b>
<b>Department 22 - Preparedness Totals</b>				<b>\$81,900.00</b>
<b>Division 20 - Community Risk Reduction Totals</b>				<b>\$337,839.00</b>
 <b>Division 60 - Emergency Services</b>				
<b>Department 01 - Administration</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-60-01-000-6035	Administrative Secretary (50% time)	1	500.00	500.00
<b>Account 6035 - Coverage - training and support Totals</b>				<b>\$500.00</b>

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7025 - Clothing</b>				
100-60-01-000-7025	Clothing	1	500.00	500.00
			<b>Account 7025 - Clothing Totals</b>	
			<u>\$500.00</u>	
<b>Account 7075 - Memberships</b>				
100-60-01-000-7075	Deputy Chief - memberships	1	1,000.00	1,000.00
			<b>Account 7075 - Memberships Totals</b>	
			<u>\$1,000.00</u>	
<b>Account 7130 - Non-inventory equipment</b>				
100-60-01-000-7130	Equipment	1	500.00	500.00
			<b>Account 7130 - Non-inventory equipment Totals</b>	
			<u>\$500.00</u>	
<b>Account 7135 - Special department expenses</b>				
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	65.00	1,300.00
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 - firefighter memorials	4	375.00	1,500.00
100-60-01-000-7135	Honor Guard - medals & ribbons	1	2,500.00	2,500.00
100-60-01-000-7135	Honor Guard - supplies	1	2,500.00	2,500.00
100-60-01-000-7135	Honor Guard - training	1	1,000.00	1,000.00
			<b>Account 7135 - Special department expenses Totals</b>	
			<u>\$21,825.00</u>	
<b>Account 7140 - Training</b>				
100-60-01-000-7140	CA Behavioral Health Task Force travel expenses	5	300.00	1,500.00
100-60-01-000-7140	Cal Chiefs meetings	1	2,500.00	2,500.00
100-60-01-000-7140	Deputy Chief - training & travel	1	5,000.00	5,000.00
			<b>Account 7140 - Training Totals</b>	
			<u>\$9,000.00</u>	
<b>Account 7305 - Office supplies</b>				
100-60-01-000-7305	Office supplies	1	500.00	500.00
			<b>Account 7305 - Office supplies Totals</b>	
			<u>\$500.00</u>	
<b>Account 7323 - Printing</b>				
100-60-01-000-7323	Printing	1	500.00	500.00
			<b>Account 7323 - Printing Totals</b>	
			<u>\$500.00</u>	
			<b>Department 01 - Administration Totals</b>	
			<u>\$34,325.00</u>	
<b>Department 61 - Training</b>				
<b>Account 6035 - Coverage - training and support</b>				
100-60-61-000-6035	Fresno Training Captain conference	20	104.00	2,080.00
100-60-61-000-6035	Image Trend conference	24	104.00	2,496.00
100-60-61-000-6035	Night drills	40	104.00	4,160.00
100-60-61-000-6035	Tower maintenance	16	104.00	1,664.00
			<b>Account 6035 - Coverage - training and support Totals</b>	
			<u>\$10,400.00</u>	

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7025 - Clothing</b>				
100-60-61-000-7025	Clothing	1	300.00	300.00
			<b>Account 7025 - Clothing Totals</b>	
				<u>\$300.00</u>
<b>Account 7035 - Telephone</b>				
100-60-61-000-7035	Phone lines - fire, security, backup	12	185.00	2,220.00
			<b>Account 7035 - Telephone Totals</b>	
				<u>\$2,220.00</u>
<b>Account 7043 - Electronic equipment maintenance</b>				
100-60-61-000-7043	Adobe licenses - Adobe, Illustrator, Photoshop	1	960.00	960.00
100-60-61-000-7043	Digital media player - content management	2	750.00	1,500.00
100-60-61-000-7043	GoToRoom training maintenance	8	350.00	2,800.00
			<b>Account 7043 - Electronic equipment maintenance Totals</b>	
				<u>\$5,260.00</u>
<b>Account 7070 - Food</b>				
100-60-61-000-7070	Food - training events	1	750.00	750.00
			<b>Account 7070 - Food Totals</b>	
				<u>\$750.00</u>
<b>Account 7075 - Memberships</b>				
100-60-61-000-7075	EMS Nurse - memberships	1	1,000.00	1,000.00
100-60-61-000-7075	Miscellaneous memberships	1	800.00	800.00
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
			<b>Account 7075 - Memberships Totals</b>	
				<u>\$2,570.00</u>
<b>Account 7080 - Publications</b>				
100-60-61-000-7080	Firehouse & JEMS subscriptions	2	75.00	150.00
100-60-61-000-7080	IFSTA Essentials of Firefighting	1	1,500.00	1,500.00
			<b>Account 7080 - Publications Totals</b>	
				<u>\$1,650.00</u>
<b>Account 7120 - Small tools and equipment</b>				
100-60-61-000-7120	OSB pallet for Class A burn rooms	1	4,000.00	4,000.00
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	5,000.00	5,000.00
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
			<b>Account 7120 - Small tools and equipment Totals</b>	
				<u>\$24,000.00</u>
<b>Account 7125 - Inventory equipment</b>				
100-60-61-000-7125	Ice maker	1	2,600.00	2,600.00
			<b>Account 7125 - Inventory equipment Totals</b>	
				<u>\$2,600.00</u>
<b>Account 7130 - Non-inventory equipment</b>				
100-60-61-000-7130	Laptop replacement	5	1,500.00	7,500.00
			<b>Account 7130 - Non-inventory equipment Totals</b>	
				<u>\$7,500.00</u>
<b>Account 7140 - Training</b>				
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	449.00	449.00
100-60-61-000-7140	Firehouse World conference	3	500.00	1,500.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
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 <b>7140 - Training</b> Totals			\$14,949.00
	Account <b>7180 - Utilities</b>			
100-60-61-000-7180	Utilities	12	458.00	5,496.00
	Account <b>7180 - Utilities</b> Totals			\$5,496.00
	Account <b>7305 - Office supplies</b>			
100-60-61-000-7305	Office supplies	1	2,500.00	2,500.00
100-60-61-000-7305	Toner - desktop computers - training	1	700.00	700.00
	Account <b>7305 - Office supplies</b> Totals			\$3,200.00
	Account <b>7323 - Printing</b>			
100-60-61-000-7323	Miscellaneous printing	1	1,700.00	1,700.00
	Account <b>7323 - Printing</b> Totals			\$1,700.00
	Account <b>7450 - Services - other</b>			
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 <b>7450 - Services - other</b> Totals			\$12,500.00
	Account <b>7555 - Equipment maintenance</b>			
100-60-61-000-7555	Air compressor - repair & maintenance	2	750.00	1,500.00
100-60-61-000-7555	Copier - monthly lease & usage	12	225.00	2,700.00
	Account <b>7555 - Equipment maintenance</b> Totals			\$4,200.00
	Account <b>7570 - Structure maintenance</b>			
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	Exterior painting	1	15,000.00	15,000.00
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	1,000.00	12,000.00
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	12	1,100.00	13,200.00
100-60-61-000-7570	Landscape - planter maintenance	1	500.00	500.00
100-60-61-000-7570	Padgenite panel replacement - burn room	1	2,500.00	2,500.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-60-61-000-7570	Painting - general	1	1,000.00	1,000.00
100-60-61-000-7570	Pest control	12	650.00	7,800.00
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 <b>7570 - Structure maintenance</b> Totals				\$74,760.00
Account <b>8830 - Capital - structure improvements</b>				
100-60-61-000-8830	Carport - TC back lot	1	14,000.00	14,000.00
Account <b>8830 - Capital - structure improvements</b> Totals				\$14,000.00
Department <b>61 - Training</b> Totals				\$188,055.00
<b>Department 62 - Suppression</b>				
Account <b>6035 - Coverage - training and support</b>				
100-60-62-000-6035	ACLS/CPR instructor coverage	40	69.00	2,760.00
100-60-62-000-6035	Active shooter - Community First Care Provider classes	40	69.00	2,760.00
100-60-62-000-6035	Active shooter - training cadre	150	69.00	10,350.00
100-60-62-000-6035	Airport instructor training	40	69.00	2,760.00
100-60-62-000-6035	Apparatus & equipment committee meeting coverage	150	69.00	10,350.00
100-60-62-000-6035	BA fit testing coverage	24	69.00	1,656.00
100-60-62-000-6035	Cardiac Arrest Survival summit	48	69.00	3,312.00
100-60-62-000-6035	Cardiac Care program training	576	69.00	39,744.00
100-60-62-000-6035	CFED West conference - HLS personnel	30	69.00	2,070.00
100-60-62-000-6035	CFED West conference - suppression personnel	48	69.00	3,312.00
100-60-62-000-6035	Confire meetings	48	69.00	3,312.00
100-60-62-000-6035	Corona auto extrication training	288	69.00	19,872.00
100-60-62-000-6035	CTECC/ALERT conference	96	69.00	6,624.00
100-60-62-000-6035	Dispatch working group	120	69.00	8,280.00
100-60-62-000-6035	District airport training	40	69.00	2,760.00
100-60-62-000-6035	Diversity committee participation	96	69.00	6,624.00
100-60-62-000-6035	Driver training	90	69.00	6,210.00
100-60-62-000-6035	EMS committee meetings	48	69.00	3,312.00
100-60-62-000-6035	EMS equipment maintenance	48	69.00	3,312.00
100-60-62-000-6035	Engineer development training coverage	48	69.00	3,312.00
100-60-62-000-6035	EPCR/QI committee meetings	120	69.00	8,280.00
100-60-62-000-6035	ESRI Fire Summit conference	180	69.00	12,420.00
100-60-62-000-6035	EVOC coverage	50	69.00	3,450.00
100-60-62-000-6035	Explorers - academy coverage	160	69.00	11,040.00
100-60-62-000-6035	Explorers - supervisor coverage - meetings & events	240	69.00	16,560.00
100-60-62-000-6035	Fire station 68 working group	100	69.00	6,900.00
100-60-62-000-6035	Firescope meetings	40	69.00	2,760.00
100-60-62-000-6035	First Due - training & support	48	69.00	3,312.00
100-60-62-000-6035	First Watch - training coverage	24	99.00	2,376.00
100-60-62-000-6035	Fresno Training Symposium	80	69.00	5,520.00
100-60-62-000-6035	Hazmat - 6 week CSTI training - 2 (not local)	864	69.00	59,616.00
100-60-62-000-6035	Hazmat - Assistant Safety Officer class	160	69.00	11,040.00
100-60-62-000-6035	Hazmat - coordinator meetings & seminars	90	69.00	6,210.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-60-62-000-6035	Hazmat - team training - WEHAT, SBCHMRA, CVFD	486	69.00	33,534.00
100-60-62-000-6035	Homeland Security classes	50	69.00	3,450.00
100-60-62-000-6035	Homeland Security meetings	50	69.00	3,450.00
100-60-62-000-6035	Image Trend conference	24	69.00	1,656.00
100-60-62-000-6035	Inside instructors	48	69.00	3,312.00
100-60-62-000-6035	Instructors & burn cadre	240	69.00	16,560.00
100-60-62-000-6035	Lexipol - Admin duties	24	69.00	1,656.00
100-60-62-000-6035	Marketing committee	100	69.00	6,900.00
100-60-62-000-6035	New hire academy	443	69.00	30,567.00
100-60-62-000-6035	New hire firefighter extrication instructor coverage	20	69.00	1,380.00
100-60-62-000-6035	New hire firefighter survival/search & rescue instructor cvg	20	69.00	1,380.00
100-60-62-000-6035	New hire skills day instructor coverage	150	69.00	10,350.00
100-60-62-000-6035	New hire skills day rookie coverage	90	69.00	6,210.00
100-60-62-000-6035	New hire testing	300	69.00	20,700.00
100-60-62-000-6035	New hire ventilation instructor coverage	20	69.00	1,380.00
100-60-62-000-6035	Peer support group class	240	69.00	16,560.00
100-60-62-000-6035	Promotional exams	300	69.00	20,700.00
100-60-62-000-6035	Response Technology Integration team	120	69.00	8,280.00
100-60-62-000-6035	RIC safety, survival, operations classes	60	69.00	4,140.00
100-60-62-000-6035	SB County ER Medical Care Committee	24	99.00	2,376.00
100-60-62-000-6035	SCBA flow testing	80	69.00	5,520.00
100-60-62-000-6035	Shift investigator training coverage	62	69.00	4,278.00
100-60-62-000-6035	Solar meetings - BC coverage	48	99.00	4,752.00
100-60-62-000-6035	Staffing procedures committee	48	69.00	3,312.00
100-60-62-000-6035	Succession & professional development training	120	69.00	8,280.00
100-60-62-000-6035	Tablet Command - training & development	24	69.00	1,656.00
100-60-62-000-6035	Telestaff/Kronos administrative duties	60	69.00	4,140.00
100-60-62-000-6035	Telestaff/Kronos conference coverage	80	69.00	5,520.00
100-60-62-000-6035	Terrorism Liaison Officer training - 5 personnel	60	69.00	4,140.00
100-60-62-000-6035	Training committee meeting coverage	24	69.00	1,656.00
100-60-62-000-6035	Training video project staff support	48	69.00	3,312.00
100-60-62-000-6035	TriTech/Central Square conference	66	69.00	4,554.00
100-60-62-000-6035	U&E committee meetings & inspections	60	69.00	4,140.00
100-60-62-000-6035	USAR core classes coverage	200	69.00	13,800.00
100-60-62-000-6035	USAR team training	360	69.00	24,840.00
100-60-62-000-6035	VHF/UHF radio programming & training	10	69.00	690.00
100-60-62-000-6035	Wellness committee meetings	120	69.00	8,280.00
100-60-62-000-6035	Wildland firefighting classes	48	69.00	3,312.00
Account <b>6035 - Coverage - training and support</b> Totals				\$592,899.00
<b>Account 7025 - Clothing</b>				
100-60-62-000-7025	Badge/brass/nameplates	1	2,500.00	2,500.00
100-60-62-000-7025	Ballistic protective body armor	15	2,347.00	35,205.00
100-60-62-000-7025	Boots - station	100	275.00	27,500.00
100-60-62-000-7025	Boots - structure	40	385.00	15,400.00
100-60-62-000-7025	Boots - wildland	30	383.33	11,499.90

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
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	100.00	5,000.00
100-60-62-000-7025	Goggles - wildland	40	100.00	4,000.00
100-60-62-000-7025	Hazmat - jumpsuits	10	500.00	5,000.00
100-60-62-000-7025	Hazmat - Level A suit	2	5,000.00	10,000.00
100-60-62-000-7025	Helmet - leather structure shields	25	88.00	2,200.00
100-60-62-000-7025	Helmet liners - structure	50	137.50	6,875.00
100-60-62-000-7025	Helmets - structure	25	341.00	8,525.00
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	Rain gear	100	77.00	7,700.00
100-60-62-000-7025	Tshirts - annual	1	8,000.00	8,000.00
100-60-62-000-7025	Turnouts - new hires	30	2,750.00	82,500.00
100-60-62-000-7025	Uniform - class A - new hires	10	1,400.00	14,000.00
100-60-62-000-7025	Uniform - class B - new hires	30	500.00	15,000.00
100-60-62-000-7025	Uniform - Class B replacement - all personnel	1	140,000.00	140,000.00
100-60-62-000-7025	Web gear & fire shelters - wildland	20	650.00	13,000.00
100-60-62-000-7025	Web gear - suppression personnel	108	277.00	29,916.00
100-60-62-000-7025	Wildland PPE - replacements	113	200.00	22,600.00
Account <b>7025 - Clothing</b> Totals				\$496,945.90
Account <b>7035 - Telephone</b>				
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	11,203.00	134,436.00
100-60-62-000-7035	Satellite phone - monthly service	1	800.00	800.00
100-60-62-000-7035	Station/dispatch monthly connectivity	12	5,800.00	69,600.00
100-60-62-000-7035	Telestaff daily callbacks - IVR minute per usage	12	120.00	1,440.00
Account <b>7035 - Telephone</b> Totals				\$223,076.00
Account <b>7042 - Cellular phones</b>				
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	2,000.00	24,000.00
Account <b>7042 - Cellular phones</b> Totals				\$41,100.00
Account <b>7043 - Electronic equipment maintenance</b>				
100-60-62-000-7043	Active911 mobile device alerting - phones & IPADS	220	13.00	2,860.00
100-60-62-000-7043	Airlink modem annual support & warranty	1	9,500.00	9,500.00
100-60-62-000-7043	Fire apparatus diagnostic software annual renewal	1	2,000.00	2,000.00
100-60-62-000-7043	First Due annual license	1	40,000.00	40,000.00
100-60-62-000-7043	First Watch - data analytics	1	18,000.00	18,000.00
100-60-62-000-7043	FTP mapping server - support & maintenance	1	300.00	300.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-60-62-000-7043	GoToMeeting - annual license	30	250.00	7,500.00
100-60-62-000-7043	Kronos/Telestaff annual maintenance contract	1	7,200.00	7,200.00
100-60-62-000-7043	Kronos/Telestaff bidding license	115	15.00	1,725.00
100-60-62-000-7043	Operative IQ - controlled substance tracking module	1	3,120.00	3,120.00
100-60-62-000-7043	PS Trax - license fee	1	14,375.00	14,375.00
100-60-62-000-7043	Tablet command software - ICS platform	21	615.00	12,915.00
100-60-62-000-7043	Zoll Xseries - annual warranty	16	1,398.25	22,372.00
100-60-62-000-7043	Zoll Xseries - case review maintenance software	16	495.00	7,920.00
	Account <b>7043 - Electronic equipment maintenance</b> Totals			\$149,787.00
	<b>Account 7070 - Food</b>			
100-60-62-000-7070	Food	1	500.00	500.00
	Account <b>7070 - Food</b> Totals			\$500.00
	<b>Account 7075 - Memberships</b>			
100-60-62-000-7075	IPSA annual membership - hazmat	1	125.00	125.00
100-60-62-000-7075	SBCHMRA annual membership	28	15.00	420.00
	Account <b>7075 - Memberships</b> Totals			\$545.00
	<b>Account 7080 - Publications</b>			
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 <b>7080 - Publications</b> Totals			\$5,680.00
	<b>Account 7120 - Small tools and equipment</b>			
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 bag for turnouts	10	66.00	660.00
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 & California	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	Helmet ID magnets	300	11.00	3,300.00
100-60-62-000-7120	Helmet lights - tactical	50	66.00	3,300.00
100-60-62-000-7120	Helmet lights - wildland	110	66.00	7,260.00
100-60-62-000-7120	Lawn & garden equipment	1	3,200.00	3,200.00
100-60-62-000-7120	Light boxes	6	200.00	1,200.00
100-60-62-000-7120	Loose equipment - reserve apparatus	1	10,000.00	10,000.00
100-60-62-000-7120	Monitor replacement - HM61	3	5,000.00	15,000.00
100-60-62-000-7120	PAS - system parts	1	2,000.00	2,000.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-60-62-000-7120	PPE extractor - cleaning supplies	3	2,750.00	8,250.00
100-60-62-000-7120	Sandbags	2000	.50	1,000.00
100-60-62-000-7120	Station repair supplies	1	20,000.00	20,000.00
100-60-62-000-7120	USAR - lumber - trench rescue & shoring	1	5,000.00	5,000.00
100-60-62-000-7120	USAR - miscellaneous equipment	1	10,000.00	10,000.00
<b>Account 7120 - Small tools and equipment Totals</b>				<b>\$146,950.00</b>
<b>Account 7125 - Inventory equipment</b>				
100-60-62-000-7125	Appliance replacement - stations	1	20,000.00	20,000.00
100-60-62-000-7125	DI power washer replacement - #61	1	4,000.00	4,000.00
100-60-62-000-7125	Furniture replacement - stations	1	15,000.00	15,000.00
100-60-62-000-7125	Nozzles - replacement	2	1,800.00	3,600.00
100-60-62-000-7125	Water heater replacement - stations	1	7,000.00	7,000.00
100-60-62-000-7125	Zoll BVM device	4	5,000.00	20,000.00
<b>Account 7125 - Inventory equipment Totals</b>				<b>\$69,600.00</b>
<b>Account 7130 - Non-inventory equipment</b>				
100-60-62-000-7130	Computer-related equipment	1	2,000.00	2,000.00
100-60-62-000-7130	CPR/first aid equipment - community	1	2,000.00	2,000.00
100-60-62-000-7130	Hose - general replacement	1	20,000.00	20,000.00
100-60-62-000-7130	Radio - antennas - VHF & 800 Mhz	1	2,290.00	2,290.00
100-60-62-000-7130	Radio - AV communication - repair & parts	1	5,400.00	5,400.00
100-60-62-000-7130	Radio - batteries - VHF & 800 Mhz	1	4,330.00	4,330.00
100-60-62-000-7130	Radio - BK VHF mobile unit installs	12	200.00	2,400.00
100-60-62-000-7130	Radio - HT KNG VHF radio upgrades - BC	4	2,725.00	10,900.00
100-60-62-000-7130	Radio - microphone - VHF & 800 Mhz - portable & mobile	1	7,265.00	7,265.00
100-60-62-000-7130	SCBA - 45 minute cylinders	5	1,250.00	6,250.00
100-60-62-000-7130	SCBA - BA masks & voice amps - replacement	1	5,000.00	5,000.00
100-60-62-000-7130	SCBA - replacement parts	1	10,000.00	10,000.00
100-60-62-000-7130	Wildland - equipment & supplies	1	10,000.00	10,000.00
100-60-62-000-7130	Workout equipment - replacement	1	7,500.00	7,500.00
<b>Account 7130 - Non-inventory equipment Totals</b>				<b>\$95,335.00</b>
<b>Account 7140 - Training</b>				
100-60-62-000-7140	AHA/BLS/CPR instructor course	1	352.00	352.00
100-60-62-000-7140	Airport training	1	2,500.00	2,500.00
100-60-62-000-7140	BC Admin - training & travel	2	2,500.00	5,000.00
100-60-62-000-7140	BC Shift - training & travel	3	2,500.00	7,500.00
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	1,425.00	2,850.00
100-60-62-000-7140	CFED West conference - HLS	2	1,000.00	2,000.00
100-60-62-000-7140	CFED West conference - suppression	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	5,000.00	5,000.00
100-60-62-000-7140	EMS training classes	1	2,000.00	2,000.00
100-60-62-000-7140	EVOC class fees	5	300.00	1,500.00
100-60-62-000-7140	Firescope training	1	1,500.00	1,500.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-60-62-000-7140	Hazmat - assistant safety officer - Red Helmet	10	225.00	2,250.00
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	16	500.00	8,000.00
100-60-62-000-7140	Kronos/Telestaff conference	1	3,000.00	3,000.00
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	5,100.00	5,100.00
100-60-62-000-7140	PS Trax 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	3,000.00	3,000.00
100-60-62-000-7140	Tactical casualty care - online course	2	575.00	1,150.00
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 - heavy rescue training	1	2,000.00	2,000.00
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 <b>7140 - Training</b> Totals				\$115,402.00
Account <b>7180 - Utilities</b>				
100-60-62-000-7180	Utilities - 7 stations	12	17,000.00	204,000.00
Account <b>7180 - Utilities</b> Totals				\$204,000.00
Account <b>7305 - Office supplies</b>				
100-60-62-000-7305	Mapping - miscellaneous office supplies	1	1,500.00	1,500.00
100-60-62-000-7305	Office supplies	1	3,000.00	3,000.00
100-60-62-000-7305	Toner - station desktop printers	1	3,000.00	3,000.00
Account <b>7305 - Office supplies</b> Totals				\$7,500.00
Account <b>7323 - Printing</b>				
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	10	300.00	3,000.00
Account <b>7323 - Printing</b> Totals				\$7,000.00
Account <b>7445 - Services - dispatch</b>				
100-60-62-000-7445	Dispatch - quarterly	4	161,287.00	645,148.00
Account <b>7445 - Services - dispatch</b> Totals				\$645,148.00
Account <b>7450 - Services - other</b>				
100-60-62-000-7450	Background investigations - administration	4	800.00	3,200.00
100-60-62-000-7450	Background investigations - safety	8	1,550.00	12,400.00
100-60-62-000-7450	DI systems - monthly service	1	2,500.00	2,500.00
100-60-62-000-7450	DI systems - repair & maintenance	1	1,500.00	1,500.00
100-60-62-000-7450	Drug screenings	130	60.00	7,800.00
100-60-62-000-7450	Ergometrics services - promotional testing	1	3,840.00	3,840.00
100-60-62-000-7450	Fingerprinting	20	75.00	1,500.00
100-60-62-000-7450	GIS mapping services	1	20,000.00	20,000.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-60-62-000-7450	Grant writing consultant	1	6,000.00	6,000.00
100-60-62-000-7450	Hearing tests - suppression & management	2	60.50	121.00
100-60-62-000-7450	Hepatitis B inoculation	10	150.00	1,500.00
100-60-62-000-7450	HIV screenings	2	120.00	240.00
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	180.00	5,400.00
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	8,300.00	8,300.00
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	110.00	2,200.00
100-60-62-000-7450	Physicals - pre-employment	8	705.00	5,640.00
100-60-62-000-7450	Polygraphs	8	250.00	2,000.00
100-60-62-000-7450	Psychological exams	8	325.00	2,600.00
100-60-62-000-7450	Repairs - furniture/carpet/blinds - all stations	1	1,500.00	1,500.00
100-60-62-000-7450	Respiratory medical review	110	60.00	6,600.00
100-60-62-000-7450	SCAQMD/Cal OSHA permits	1	6,000.00	6,000.00
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	60.00	3,000.00
100-60-62-000-7450	Turnout/helmet/glove/boot - advanced cleaning	220	137.50	30,250.00
100-60-62-000-7450	Turnouts - repair & cleaning	65	110.00	7,150.00
100-60-62-000-7450	Wellness exams	110	595.00	65,450.00
100-60-62-000-7450	Westnet station alerting - repair costs	1	5,000.00	5,000.00
100-60-62-000-7450	Wildland contract - CalFire (net)	1	299,738.00	299,738.00
Account <b>7450 - Services - other</b> Totals				\$544,379.00
Account <b>7535 - General household expense</b>				
100-60-62-000-7535	General household supplies	12	2,000.00	24,000.00
Account <b>7535 - General household expense</b> Totals				\$24,000.00
Account <b>7540 - Medical supplies</b>				
100-60-62-000-7540	COVID19 vaccines	1	2,100.00	2,100.00
100-60-62-000-7540	EMS supplies - restock	1	120,000.00	120,000.00
100-60-62-000-7540	First Care Provider - active shooter EMS supply - community	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	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 pediatric defib pads	4	527.00	2,108.00
Account <b>7540 - Medical supplies</b> Totals				\$174,671.00
Account <b>7550 - Vehicle maintenance</b>				
100-60-62-000-7550	Brow light - CHO114	1	3,500.00	3,500.00
100-60-62-000-7550	Detail & wax vehicles	90	125.00	11,250.00
100-60-62-000-7550	Electric Polaris - maintenance & battery repair	1	800.00	800.00

# CHINO VALLEY FIRE DISTRICT

## General Fund Expenditure Transactions

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
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	460,000.00	460,000.00
100-60-62-000-7550	Graphic installation - USAR/Hazmat/WT	1	10,000.00	10,000.00
100-60-62-000-7550	Tire & wheel replacement	1	47,000.00	47,000.00
Account <b>7550 - Vehicle maintenance</b> Totals				\$533,550.00
Account <b>7555 - Equipment maintenance</b>				
100-60-62-000-7555	Appliance repair - stations	1	3,500.00	3,500.00
100-60-62-000-7555	EPCR, MDC, modem maintenance & support	1	1,000.00	1,000.00
100-60-62-000-7555	Fire extinguisher - maintenance	1	2,500.00	2,500.00
100-60-62-000-7555	Hazmat air monitor - maintenance	1	10,000.00	10,000.00
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 - general repair	1	6,000.00	6,000.00
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	1,000.00	1,000.00
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	2,000.00	2,000.00
100-60-62-000-7555	Small engine - repair & maintenance	1	6,500.00	6,500.00
100-60-62-000-7555	USAR equipment - maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - preventable maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - repairs	1	5,000.00	5,000.00
Account <b>7555 - Equipment maintenance</b> Totals				\$89,000.00
Account <b>7560 - Fuel</b>				
100-60-62-000-7560	Fuel - all apparatus	1	200,000.00	200,000.00
Account <b>7560 - Fuel</b> Totals				\$200,000.00
Account <b>7570 - Structure maintenance</b>				
100-60-62-000-7570	Alarm annual testing - fire & security	1	7,500.00	7,500.00
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	Backflow testing	35	100.00	3,500.00
100-60-62-000-7570	Carpet & upholstery cleaning	7	1,200.00	8,400.00
100-60-62-000-7570	Door replacement - #65 interior	7	2,000.00	14,000.00
100-60-62-000-7570	Electrical services	1	3,000.00	3,000.00
100-60-62-000-7570	Fire sprinkler systems - annual testing & maintenance	1	10,000.00	10,000.00
100-60-62-000-7570	Floor polishing - #62 entrance	2	350.00	700.00
100-60-62-000-7570	Fuel pump dispensers replacement - all facilities	9	4,000.00	36,000.00
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	300.00	2,100.00
100-60-62-000-7570	HVAC - repair & maintenance	7	1,200.00	8,400.00
100-60-62-000-7570	Ice machines - repair & maintenance	7	400.00	2,800.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
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	1,000.00	12,000.00
100-60-62-000-7570	Overhead doors - repair & maintenance	1	10,000.00	10,000.00
100-60-62-000-7570	Painting - #62 exterior	1	17,000.00	17,000.00
100-60-62-000-7570	Painting - #63 interior	1	10,000.00	10,000.00
100-60-62-000-7570	Painting - #64 interior	1	10,000.00	10,000.00
100-60-62-000-7570	Painting - #66 exterior	1	16,000.00	16,000.00
100-60-62-000-7570	Painting - general	1	5,000.00	5,000.00
100-60-62-000-7570	Pest control	12	450.00	5,400.00
100-60-62-000-7570	Plumbing	1	5,000.00	5,000.00
100-60-62-000-7570	Plymovent - repair & maintenance	7	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	Roof - #63 - 5 year maintenance	1	7,500.00	7,500.00
100-60-62-000-7570	Roofs - miscellaneous repairs	1	5,000.00	5,000.00
100-60-62-000-7570	Screen covering back building - #65	1	4,000.00	4,000.00
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	3,600.00	3,600.00
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 <b>7570 - Structure maintenance</b> Totals				\$289,060.00
Account <b>8830 - Capital - structure improvements</b>				
100-60-62-000-8830	Air conditioner - general replacement	1	20,000.00	20,000.00
100-60-62-000-8830	Cabinet replacement - #66 kitchen	1	35,000.00	35,000.00
100-60-62-000-8830	Captain office upgrade - #65	1	8,500.00	8,500.00
100-60-62-000-8830	Carpet replacement - #62	1	17,000.00	17,000.00
100-60-62-000-8830	Flooring replacement - #64	1	24,000.00	24,000.00
100-60-62-000-8830	Generator - #62 - grant funds	1	49,500.00	49,500.00
100-60-62-000-8830	HVAC covering replacement - #66	1	10,000.00	10,000.00
Account <b>8830 - Capital - structure improvements</b> Totals				\$164,000.00
Account <b>8840 - Capital - equipment</b>				
100-60-62-000-8840	Hurst eDraulic Combi tool	1	14,500.00	14,500.00
100-60-62-000-8840	SCBA units - Chief Officer	4	7,345.00	29,380.00
Account <b>8840 - Capital - equipment</b> Totals				\$43,880.00
				\$4,864,007.90
Department <b>62 - Suppression</b> Totals				\$4,864,007.90
Division <b>60 - Emergency Services</b> Totals				\$5,086,387.90
Fund <b>100 - General Fund</b> Totals				\$7,865,506.90

# CHINO VALLEY FIRE DISTRICT

## *Long-Range Financial Planning Overview*

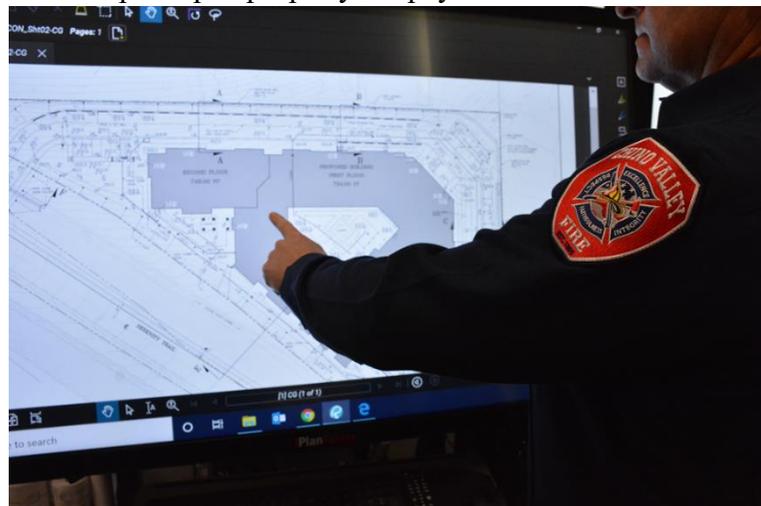
The District's 10-year LRFPP has been updated to incorporate the long-term financial implications of the FY22 budget, as well as known and projected significant revenues and expenditures over the next decade, including capital replacement, the projected impacts of budgetary and financial policies, cash management and investment policies, as well as the projections for pension obligations and unfunded actuarial liabilities.

The LRFPP 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 LRFPP assumes Fire Station 68 coming online in mid-FY23 and Station 69 opening in FY28. Plans for funding and construction of Station 68 have not yet been finalized.



Property tax-related revenue assumptions are a critical aspect of the LRFPP, 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 LRFPP. 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**

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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 through FY27. The burden of additional projected operating costs associated with the opening of Station 69 in FY28 indicates the potential for moderate operating deficits for the three successive years at the end of the 10-year plan, necessitating the short-term use of Unrestricted Fund balance to temporarily balance the annual budget. Unrestricted Fund balance is projected to be approximately \$24.2 million at the end of FY27 (Year Seven of the LRFP) and \$23.1 million at the end of FY30, 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:

<b>KEY LRFP ASSUMPTIONS</b>								
<b>Year</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>
	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Revenues</b>								
Property tax share/Current services	3.5%	3%	3%	3%	3%	3%	3%	3%
Other revenue	3.5%	3%	3%	3%	3%	3%	3%	3%
<b>Expenses</b>								
Salaries and benefits	2%	2%	2%	2%	2%	2%	2%	2%
Services and supplies	2%	2%	2%	2%	2%	2%	2%	2%

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

# CHINO VALLEY FIRE DISTRICT

## Long-Range Financial Plan

10-Year Outlook	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029	2029 2030
YEAR	1	2	3	4	5	6	7	8	9	10
<b>Revenues</b>										
Property Tax Share (3.5% Yr 3, 3% after)	\$ 34,920,012	\$ 36,283,011	\$ 37,552,916	\$ 38,679,504	\$ 39,839,889	\$ 41,035,086	\$ 42,266,138	\$ 43,534,122	\$ 44,840,146	\$ 46,185,350
Current Services (3.5% Yr 3, 3% after)	11,042,545	11,431,147	11,831,237	12,186,174	12,551,759	12,928,312	13,316,162	13,715,646	14,127,116	14,550,929
Other Revenue (3% annual increase)	4,204,000	2,145,300	2,209,659	2,275,949	2,344,227	2,414,554	2,486,991	2,561,600	2,638,448	2,717,602
<b>Total Revenue</b>	<b>\$ 50,166,557</b>	<b>\$ 49,859,458</b>	<b>\$ 51,593,813</b>	<b>\$ 53,141,627</b>	<b>\$ 54,735,876</b>	<b>\$ 56,377,952</b>	<b>\$ 58,069,291</b>	<b>\$ 59,811,369</b>	<b>\$ 61,605,710</b>	<b>\$ 63,453,882</b>
<b>Expenditures</b>										
Salaries and benefits (2% annual increase)	\$ 41,356,769	\$ 39,930,889	\$ 40,229,507	\$ 41,034,097	\$ 41,854,779	\$ 42,691,874	\$ 43,545,712	\$ 44,416,626	\$ 45,304,959	\$ 46,211,058
Services and supplies (2% annual increase)	6,500,160	6,676,364	6,809,891	6,946,089	7,085,011	7,226,711	7,371,245	7,518,670	7,669,044	7,822,425
Capital Outlay	3,934,670	475,380	1,001,642	714,002	879,517	838,224	1,505,706	305,104	608,602	1,276,467
Pension Obligation UAL Payment Increases			1,102,022	1,392,660	1,687,884	1,835,503	1,966,776	2,101,662	2,240,253	2,382,661
Station No. 8 - Opening in mid-FY23			1,172,630	2,415,617	2,488,085	2,562,728	2,639,610	2,718,798	2,800,362	2,884,373
Third BC for Second Battalion in FY24				325,411	331,919	341,877	348,714	355,689	362,802	370,058
Station No. 9 - Opening in FY28								2,718,798	2,800,362	2,884,373
Accelerated Pension Funding (1/3 of Prior Yr Surplus)			916,352	119,384	64,141	113,698	253,221	144,641	-	-
<b>Total Expenditures</b>	<b>\$ 51,791,599</b>	<b>\$ 47,082,633</b>	<b>\$ 51,232,044</b>	<b>\$ 52,947,260</b>	<b>\$ 54,391,336</b>	<b>\$ 55,610,615</b>	<b>\$ 57,630,984</b>	<b>\$ 60,279,988</b>	<b>\$ 61,786,383</b>	<b>\$ 63,831,414</b>
<b>Net Operating Revenues over (under) Expenditures</b>	<b>\$ 2,309,628</b>	<b>\$ 3,252,205</b>	<b>\$ 2,279,763</b>	<b>\$ 1,027,753</b>	<b>\$ 1,288,197</b>	<b>\$ 1,719,259</b>	<b>\$ 2,197,233</b>	<b>\$ (18,874)</b>	<b>\$ 427,929</b>	<b>\$ 898,934</b>
<b>ALL Revenues over (under) Expenditures</b>	<b>\$ (1,625,042)</b>	<b>\$ 2,776,825</b>	<b>\$ 361,769</b>	<b>\$ 194,367</b>	<b>\$ 344,540</b>	<b>\$ 767,337</b>	<b>\$ 438,306</b>	<b>\$ (468,618)</b>	<b>\$ (180,673)</b>	<b>\$ (377,532)</b>
<b>Net Revenues</b>	<b>\$ (1,625,042)</b>	<b>\$ 2,776,825</b>	<b>\$ 361,769</b>	<b>\$ 194,367</b>	<b>\$ 344,540</b>	<b>\$ 767,337</b>	<b>\$ 438,306</b>	<b>\$ (468,618)</b>	<b>\$ (180,673)</b>	<b>\$ (377,532)</b>
<b>Carryover of Available Unassigned Fund Balance</b>	3,297,650	5,158,248	8,604,220	8,847,450	8,261,926	7,892,760	7,763,618	7,961,894	5,567,324	4,647,915
<b>Other Fund Balance Changes</b>	<b>\$ (3,937,881)</b>	<b>\$ 115,680</b>	<b>\$ (573,030)</b>	<b>\$ 494,022</b>	<b>\$ 473,026</b>	<b>\$ 693,265</b>	<b>\$ (96,698)</b>	<b>\$ 1,484,451</b>	<b>\$ 487,669</b>	<b>\$ 309,702</b>
<b>Total Available Unassigned Fund Balance</b>	<b>\$ 5,158,248</b>	<b>\$ 8,604,220</b>	<b>\$ 8,847,450</b>	<b>\$ 8,261,926</b>	<b>\$ 7,892,760</b>	<b>\$ 7,763,618</b>	<b>\$ 7,961,894</b>	<b>\$ 5,567,324</b>	<b>\$ 4,647,915</b>	<b>\$ 3,619,842</b>
<b>Committed - Emergency Contingency</b>	<b>\$ 8,631,933</b>	<b>\$ 7,847,106</b>	<b>\$ 8,538,674</b>	<b>\$ 8,824,543</b>	<b>\$ 9,065,223</b>	<b>\$ 9,268,436</b>	<b>\$ 9,605,164</b>	<b>\$ 10,046,665</b>	<b>\$ 10,297,731</b>	<b>\$ 10,638,569</b>
<b>Cost of New Station(s)</b>										
<b>Base salaries &amp; benefits per station</b>			\$ 1,806,758	\$ 1,860,961	\$ 1,916,790	\$ 1,974,293	\$ 2,033,522	\$ 2,094,528	\$ 2,157,364	\$ 2,222,084
<b>Staffing Coverage</b>			341,112	351,345	361,886	372,742	383,925	395,442	407,306	419,525
<b>Extra employees per admin/safety ratio</b>			197,389	203,311	209,410	215,692	222,163	228,828	235,693	242,764
<b>Total est. cost of staffing new station</b>			<b>\$ 2,345,259</b>	<b>\$ 2,415,617</b>	<b>\$ 2,488,085</b>	<b>\$ 2,562,728</b>	<b>\$ 2,639,610</b>	<b>\$ 2,718,798</b>	<b>\$ 2,800,362</b>	<b>\$ 2,884,373</b>
<b>Third BC for Second Battalion</b>			<b>\$ 315,933</b>	<b>\$ 325,411</b>	<b>\$ 331,919</b>	<b>\$ 341,877</b>	<b>\$ 348,714</b>	<b>\$ 355,689</b>	<b>\$ 362,802</b>	<b>\$ 370,058</b>
<b>Other Fund Balances</b>										
Nonspendable - Deposits	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Restricted - Section 115 Trust	6,514,158	6,514,158	6,514,158	6,514,158	6,514,158	6,514,158	6,514,158	6,514,158	6,514,158	6,514,158
Committed - Workers Comp Reserve	2,735,308	2,735,308	2,735,308	2,735,308	2,735,308	2,735,308	2,735,308	2,735,308	2,735,308	2,735,308
Committed - Equipment Replacement	-	754,438	906,346	1,381,420	1,728,471	2,203,504	2,134,315	3,211,287	3,900,894	3,925,148
Committed - Facility Acquisition & Maintenance	56,116	57,799	59,533	61,319	63,159	65,054	67,006	69,016	71,086	73,219
Committed - Compensated Absences	2,274,964	2,343,213	2,413,509	2,485,915	2,560,492	2,637,307	2,716,426	2,797,919	2,881,856	2,968,312
Committed - Emergency Contingency	8,631,933	7,847,106	8,538,674	8,824,543	9,065,223	9,268,436	9,605,164	10,046,665	10,297,731	10,638,569
Assigned - Budget Transfers & Pension Funding	1,625,042	916,352	119,384	64,141	113,698	253,221	144,641	468,618	180,673	377,532
Unassigned	5,158,248	8,604,220	8,847,450	8,261,926	7,892,760	7,763,618	7,961,894	5,567,324	4,647,915	3,619,842
<b>Total Other Fund Balances</b>	<b>\$ 13,230,588</b>	<b>\$ 13,346,268</b>	<b>\$ 12,773,239</b>	<b>\$ 13,267,261</b>	<b>\$ 13,740,287</b>	<b>\$ 14,433,552</b>	<b>\$ 14,336,854</b>	<b>\$ 15,821,306</b>	<b>\$ 16,308,975</b>	<b>\$ 16,618,678</b>
<b>Total Ending Fund Balance</b>	<b>\$ 27,020,769</b>	<b>\$ 29,797,594</b>	<b>\$ 30,159,363</b>	<b>\$ 30,353,730</b>	<b>\$ 30,698,270</b>	<b>\$ 31,465,606</b>	<b>\$ 31,903,913</b>	<b>\$ 31,435,294</b>	<b>\$ 31,254,621</b>	<b>\$ 30,877,089</b>

# STATISTICAL INFORMATION



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

<b>Fiscal Year Ended June 30,</b>	<b>Secured</b>	<b>Unsecured</b>	<b>Nonunitary</b>
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
2011	17,239,674,510	895,114,760	642,981

<sup>1</sup> Exempt values are not included in totals.

<sup>2</sup> 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.

<sup>3</sup> 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

	<b>Taxable Assessed Value</b> <sup>1,2</sup>	<b>Total Direct Tax Rate</b> <sup>3</sup>
\$	27,854,899,136	0.1085
	26,239,218,188	0.1068
	24,335,052,523	0.1073
	22,670,142,237	0.1078
	21,603,900,085	0.1079
	20,421,787,668	0.1086
	18,925,382,087	0.1085
	18,324,471,828	0.1082
	18,213,822,235	0.1082
	18,135,432,251	0.1085

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

<b>Fiscal Year Ended June 30,</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of Levy</b>	
		<b>Amount</b>	<b>Percent of Levy</b>
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%
2011	19,597,834	18,907,311	96.5%

<sup>1</sup> Exempt values are not included in totals.

<sup>2</sup> 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.

<sup>3</sup> 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

<b>Collections in Subsequent Years</b> <sup>1,2</sup>	<b>Supplemental Taxes Collected</b> <sup>3</sup>	<b>Total Collections to Date</b>	
		<b>Amount</b> <sup>1,2</sup>	<b>Percent of Levy Collected</b>
\$ -	\$ 461,434	\$ 30,161,793	100.9%
785,199	630,061	29,337,406	104.7%
789,939	528,430	27,129,321	103.9%
914,072	406,206	25,663,459	105.0%
830,489	275,418	24,028,203	103.4%
810,929	277,829	22,739,384	102.8%
828,747	201,930	21,446,735	104.7%
878,793	45,777	19,985,404	101.2%
979,976	17,597	19,816,481	101.1%
1,010,699	16,506	19,934,516	101.7%

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

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.01130	0.01090	0.01570	0.01110	0.01530	0.00910
0.04090	0.02940	0.03710	0.01010	0.01940	0.01920
0.03310	0.03310	0.03580	0.03570	0.03460	0.03950
0.03140	0.03360	0.03510	0.03280	0.03570	0.03060
0.00350	0.00350	0.00350	0.00350	0.00370	0.00370
1.12020	1.11050	1.12720	1.09320	1.10870	1.10210
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10791	0.10858	0.10849	0.10817	0.10818	0.10847

**CHINO VALLEY FIRE DISTRICT**  
**Direct and Overlapping Property Tax Rates - Tax Rate Area 001001<sup>1</sup>**  
**Last Ten Fiscal Years**  
**Fiscal Year Ended June 30,**

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
0.01130	0.01090	0.01570	0.01110	0.01530	0.00910
0.04090	0.02940	0.03710	0.01010	0.01940	0.01920
0.03310	0.03310	0.03580	0.03570	0.03460	0.03950
0.03140	0.03360	0.03510	0.03280	0.03570	0.03060
<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00370</u>	<u>0.00370</u>
<u>0.12020</u>	<u>0.11050</u>	<u>0.12720</u>	<u>0.09320</u>	<u>0.10870</u>	<u>0.10210</u>
0.31030	0.31030	0.31030	0.31030	0.31030	0.31030
0.22440	0.22440	0.22440	0.22440	0.22440	0.22440
0.14820	0.14820	0.14820	0.14820	0.14820	0.14820
0.10800	0.10800	0.10800	0.10800	0.10800	0.10800
0.04290	0.04290	0.04290	0.04290	0.04290	0.04290
0.02920	0.02920	0.02920	0.02920	0.02920	0.02920
0.02610	0.02610	0.02610	0.02610	0.02610	0.02610
0.01683	0.01683	0.01683	0.01683	0.01683	0.01683
0.01435	0.01435	0.01435	0.01435	0.01435	0.01435
0.00508	0.00508	0.00508	0.00508	0.00508	0.00508
0.00334	0.00334	0.00334	0.00334	0.00334	0.00334
0.00200	0.00200	0.00200	0.00200	0.00200	0.00200
0.00185	0.00185	0.00185	0.00185	0.00185	0.00185
0.00161	0.00161	0.00161	0.00161	0.00161	0.00161
0.00057	0.00057	0.00057	0.00057	0.00057	0.00057
<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>
<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
<u>1.12032</u>	<u>1.11062</u>	<u>1.12732</u>	<u>1.09332</u>	<u>1.10882</u>	<u>1.10222</u>

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

Taxpayer	2020		2011	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Majestic Realty Company	\$ 460,017,863	1.64%	\$ 331,653,206	1.83%
Watson Land Company	299,755,047	1.07%	134,502,995	0.74%
Walmart/Sams	206,201,148	0.74%		
Homecoming I at the Preserve LLC	178,375,933	0.64%		
John Hancock Life Insurance Co.	169,294,275	0.61%	146,302,440	0.81%
Chino Dunhill LLC	156,218,435	0.56%		
MLM Chino Property Inc	139,252,393	0.50%		
Chino Kimball Industrial LLC	129,035,714	0.46%		
Spectrum South LLC	127,306,792	0.46%	110,017,264	0.61%
Chino Center Inc	120,630,358	0.43%		
Chino Hills Mall LLC			114,730,000	0.63%
PK I Chino Town Square LP			101,908,296	0.56%
BRE Properties INC.			91,547,184	0.50%
Chino Holding Company LLC			84,341,929	0.47%
Woodview Chino Hills Apartments Ltd.			78,321,393	0.43%
CRCH LLC			78,302,635	0.43%
	<u>\$ 1,986,087,958</u>	<u>7.11%</u>	<u>\$ 1,271,627,342</u>	<u>7.01%</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**

<b>Calendar Year</b>	<b>Population<sup>1</sup></b>	<b>Per Capita Personal Income<sup>2</sup></b>	<b>Personal Income<sup>2</sup></b>	<b>Unemployment Rate<sup>2</sup></b>
2020	177,564	\$ 30,194	\$ 2,485,046,038	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%
2011	159,213	27,778	2,125,147,381	9.8%

<sup>1</sup> Population includes City of Chino, Chino Hills and Unincorporated Areas of San Bernardino County.

<sup>2</sup> 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**

<b>Employer</b>	<b>2020</b>		<b>Rank</b>
	<b>Number of Employees<sup>1</sup></b>	<b>Percent of Total Employment<sup>2</sup></b>	
Amazon.com Services Inc.	3,156	3.80%	1
Chino Valley Unified School District	2,399	2.89%	2
Walmart Fulfillment Center #8103	2,000	2.41%	3
California Institution for Men	1,273	1.53%	4
California Institution for Women	761	0.92%	5
Kehe Distributors <sup>3</sup>	636	0.77%	6
Chino Valley Medical Center	636	0.77%	7
Hussman Corporation	516	0.62%	8
City of Chino	495	0.60%	9
National Distribution Centers	482	0.58%	10
	<b>12,354</b>	<b>14.89%</b>	

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

<sup>2</sup> Total employment of Chino and Chino Hills provided by California Labor Market

<sup>3</sup> Formerly Nature's Best

Note: Data for FY11 not available.

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



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

	<u>2020</u>	<u>2019</u>	<u>2018</u> <sup>1</sup>	<u>2017</u>
<b>Administration</b>	21.5	21.5	19.5	14.0
<b>Community Risk Reduction</b>				
Support Personnel	5.6	5.6	5.6	4.6
Inspection Personnel	11.0	11.0	11.0	11.0
<b>Emergency Services</b>				
Support Personnel	3.2	3.2	3.2	3.7
Fire Personnel	104.0	104.0	104.0	107.0
Total	<u>145.3</u>	<u>145.3</u>	<u>143.3</u>	<u>140.3</u>

<sup>1</sup> Certain positions reclassified between departments

Source: Chino Valley Fire Human Resources Department

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
14.0	10.5	9.5	9.5	9.5	9.5
4.6	3.5	3.5	3.5	3.5	3.5
11.0	11.0	11.0	11.0	11.0	11.0
3.7	3.5	3.5	3.5	3.5	3.5
107.0	107.5	104.5	104.5	104.5	101.5
<u>140.3</u>	<u>136.0</u>	<u>132.0</u>	<u>132.0</u>	<u>132.0</u>	<u>129.0</u>

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	3	3	3	3
Total Facilities	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Fire Apparatus				
Engines	15	14	13	13
Trucks	2	2	3	3
Paramedic Squads	6	6	6	6
Other	8	8	8	8
Total Fire Appartus	<u>31</u>	<u>30</u>	<u>30</u>	<u>30</u>
Other Fleet & Support Services	<u>34</u>	<u>34</u>	<u>36</u>	<u>33</u>
Total Vehicles	<u>65</u>	<u>64</u>	<u>66</u>	<u>63</u>

Source: Chino Valley Fire Support Services Department

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
7	7	7	7	7	7
1	1	1	1	1	1
3	2	2	2	2	2
<u>11</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
13	13	13	12	12	12
2	2	2	2	2	2
5	5	5	-	-	-
6	6	6	6	6	6
<u>26</u>	<u>26</u>	<u>26</u>	<u>20</u>	<u>20</u>	<u>20</u>
29	29	27	24	21	20
<u>55</u>	<u>55</u>	<u>53</u>	<u>44</u>	<u>41</u>	<u>40</u>

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

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

**PERCENTAGE OF TOTAL CALLS**

<b>Incident Type</b>				
Fire	3%	2%	2%	2%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	70%	72%	73%	72%
Hazardous Condition	2%	2%	2%	*
Service Call	5%	6%	6%	*
Good Intent	14%	12%	11%	*
False Call	5%	6%	5%	*
Mutual Aid	*	*	*	1%
SevereWeather	-	-	-	*
Other	1%	*	1%	25%
	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>

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

<sup>2</sup> 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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
310	275	302	283	256	297
8	11	12	6	8	5
8,528	8,022	7,296	6,853	6,685	6,353
171	159	215	153	164	190
699	603	561	497	452	497
1,232	1,126	1,127	1,031	999	884
623	615	622	620	582	617
-	-	-	-	-	-
1	3	2	-	5	-
2	11	10	9	7	1
<b><u>11,574</u></b>	<b><u>10,825</u></b>	<b><u>10,147</u></b>	<b><u>9,452</u></b>	<b><u>9,158</u></b>	<b><u>8,844</u></b>
3%	3%	3%	3%	3%	3%
*	*	*	*	*	*
74%	74%	72%	73%	73%	72%
1%	1%	2%	1%	2%	2%
6%	6%	6%	5%	5%	6%
11%	10%	11%	11%	11%	10%
5%	6%	6%	7%	6%	7%
*	*	*	*	*	*
*	*	*	*	*	*
*	*	*	*	*	*
<b><u>100%</u></b>	<b><u>100%</u></b>	<b><u>100%</u></b>	<b><u>100%</u></b>	<b><u>100%</u></b>	<b><u>100%</u></b>

# 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 DISTRICT

## *Glossary of Acronyms*

AC - Alternating Current  
ACLS - Advanced Cardiac Life Support  
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  
CFED - California Fire, EMS and Disaster  
CFPI - California Fire Prevention Investigators

# CHINO VALLEY FIRE DISTRICT

## *Glossary of Acronyms*

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  
FD - Fire District or Finance Director  
FDAC - Fire District Association of California

# CHINO VALLEY FIRE DISTRICT

## *Glossary of Acronyms*

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  
IFCI - International Fire Code Institute  
IFSTA - International Fire Service Training Association

# CHINO VALLEY FIRE DISTRICT

## *Glossary of Acronyms*

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  
PALS - Pediatric Advanced Life Support  
PARMA - Public Agencies Risk Management Association

# CHINO VALLEY FIRE DISTRICT

## *Glossary of Acronyms*

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  
SS - Support Services  
STEMI - ST-Elevation Myocardial Infarction

# CHINO VALLEY FIRE DISTRICT

## *Glossary of Acronyms*

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

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2021-2022 Original Budget  
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For additional information, please visit our website at: [chinovalleyfire.org](http://chinovalleyfire.org).

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