



Chino Valley Fire District



2025-26
Original Budget
Chino Hills, California



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

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CHINO VALLEY FIRE DISTRICT

2025-26 Original Budget

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June 11, 2025

The Chino Valley Fire District's mission is to provide exceptional service and to safeguard the community, and our *Mission, Vision and Values Policy Statement (MVV)* articulates the five cornerstones of the District's vision as well as our core values of faithfulness, integrity, respect and excellence. I am pleased to report that our CVFD personnel remain steadfastly focused on the District's mission and our core values.

This balanced budget will allow the District to further its vision to seek excellence in everything we do, remain transparent, appreciate our members, value the public trust above all else, and endeavor to learn and grow. I am pleased to present this 2025-26 Original budget, also referred to as the FY26 budget, to our Board of Directors, stakeholders, staff and the public. The FY26 budget represents a realistic yet conservatively based financial plan for the new fiscal year, ensuring that the District will continue to maintain exceptional, cost effective fire protection and emergency services as we safeguard the public.



These past few years have continued to yield challenges locally and beyond as we continue to navigate the long-term impacts of rapid inflation as well as extended delivery times for some of our critically needed equipment. We are still facing some of the consequences in supply chain issues as well as rapid inflationary pressures. This trend is expected to continue through FY26 and possibly beyond.

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

New construction in the District and a strong local housing market continue to provide for growth in revenue. With this growth, the District will likely continue to experience challenges associated with greater demand for service in FY26, including increasing emergency call volumes and community risk reduction activities. Total calls for emergency service were 14,342 in 2024, a 6.2% increase from 2023. In the last ten years, call volume has increased about 33% in aggregate.

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

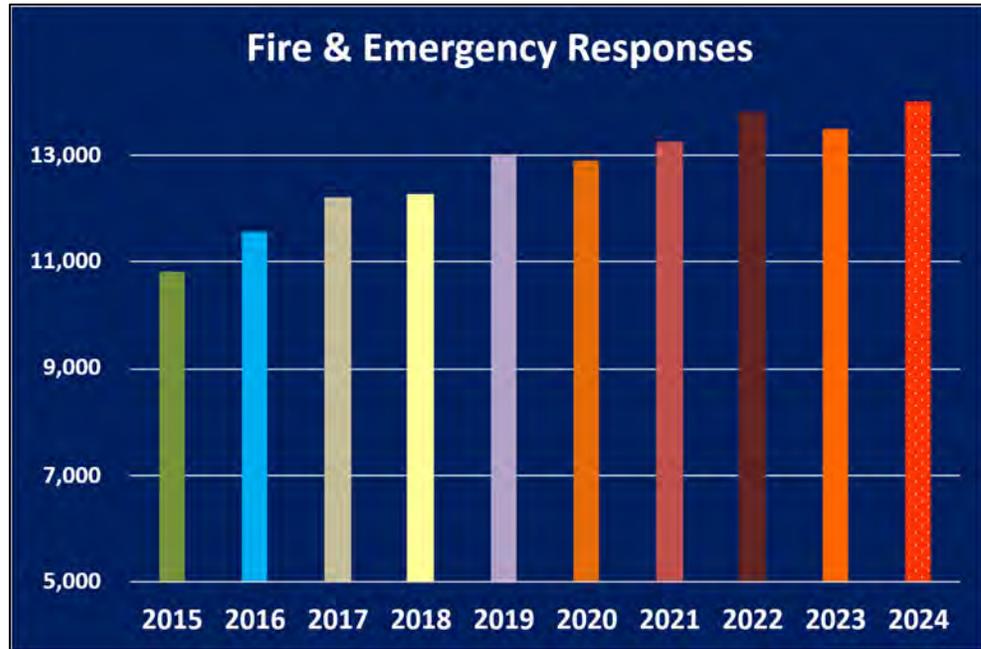


Chart 1

years. The District and the City of Chino Hills have entered into an agreement to construct a new fire station in Chino Hills. The new fire station will help to maintain our service delivery as call volumes have increased and are projected to continue to increase.

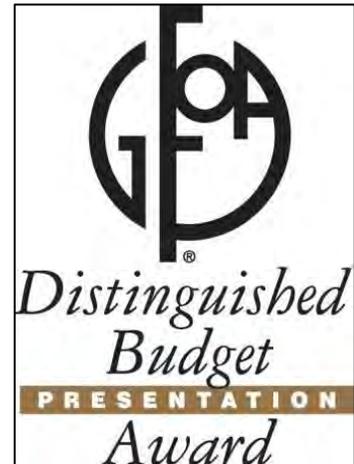


Seeking Excellence, Remaining Transparent & Valuing the Public Trust – The District participates in the Government Finance Officers Association (GFOA) financial reporting and budget presentation award programs. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting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

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

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

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



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

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

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



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

New This Year and Fiscal Uncertainties



Supply Chain Issues & Inflationary Conditions – Supply chain disruptions and ongoing inflationary conditions are anticipated to continue impacting the District's ability to procure certain products, supplies, and equipment in a timely and cost-effective manner. Prices for many goods and services remain elevated, and additional uncertainty stems from recently announced federal tariffs, which could further increase material costs, though their full impact is not yet known.

The District has incorporated both known and anticipated cost increases into the FY26 budget. In addition, potential delays due to supply chain constraints have been factored into operational planning and the timing of related expenditures. These considerations are particularly important in areas such as fleet and facilities management, where procurement timelines can significantly impact project execution.

For example, the Board approved the purchase of a tractor-drawn aerial (TDA) ladder truck to support operations at the new Fire Station No. 68 in FY23. However, due to extended manufacturer lead times, the build-out period at the time of order was estimated at 810 to 840 days. As a result, while the expenditure was originally budgeted for FY25, delivery is now expected in FY26. Accordingly, this expenditure will be carried forward from the FY25 budget.

Station No. 68 Construction Project – The District and the City of Chino Hills have entered into a property transfer and development impact fee payment agreement associated with construction of Fire Station No. 68 in Chino Hills. Terms of the agreement call for the city to provide an unimproved four-acre parcel of land and \$8 million in funding to the District to construct and equip Station No. 68 near Soquel Canyon Parkway and Pipeline Avenue in Chino Hills.



The project is currently out to bid and it is anticipated that the project will be awarded in the June or July 2025 Board Meeting, shortly after the anticipated adoption of this budget.

In FY22, the District’s Board earmarked roughly \$1.1 million for project contingency costs, above and beyond

the \$8 million in contract funding. In addition, the District was successful in receiving \$6.25 million in additional State funding in support of the Fire Station project. It is anticipated that the funding from the City of Chino Hills and State of California will substantially cover a portion of the total project costs, however, recent inflationary pressures will most certainly increase the cost of this project and will not be known until the project is formally awarded. An amendment to the FY26 budget will be brought to the Board for approval at the time that the project bid is awarded.



Once construction is complete and the station is certified for occupancy, the District will own and operate the facility, also assuming ongoing responsibility for staffing, operating and maintaining the new fire station. The new station is projected to be operational 18 months after the beginning of construction. Provision for the ongoing Station No. 68 projected operating costs has been included in the *Long-Range Financial Plan* in this budget.

Ambulance Transport – The County of San Bernardino has awarded the ambulance transport services contract to CONFIRE JPA, however, the project is currently on hold due to court injunction. It is not clear how and when this project will proceed. Chino Valley Fire District is a



member agency of the CONFIRE JPA and will partner with CONFIRE to provide ambulance transport in our District should the Court decide that CONFIRE is allowed to proceed. Fortunately, the District already owns and maintains fully equipped ambulances and is in a good position to navigate the start-up of this new venture if it proceeds.

**Healthy Emergency
Contingency and Unassigned
Fund Balances**

I am pleased to report that although the District is facing these uncertainties headed into FY26, we are projecting a balance in the Emergency Contingency portion of Committed Fund balance of approximately \$10.4 million and \$21.8 million in the Unassigned portion of Fund balance at June 30, 2026. These funds are readily available to offset general economic uncertainty in FY26. See *Changes in Fund Balance* for additional information regarding the District’s projected Fund balances.

Robust Training Program

Highlights include:

- 🔥 NEW – Blood Transfusion Program
- 🔥 Cardiac care program
- 🔥 Hazardous materials
- 🔥 Urban search and rescue
- 🔥 Auto extrication
- 🔥 Wildland firefighting
- 🔥 Peer support group
- 🔥 Aerial ladder truck training
- 🔥 Shift investigator program
- 🔥 Response technology integration



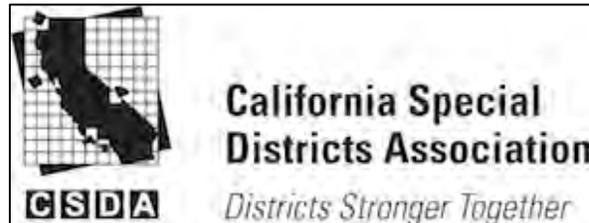
Special Districts Leadership Foundation - District of Distinction Since 2008

Statewide Leadership – I would like to acknowledge our Board of Directors for leading by example in taking active roles in statewide professional organizations for local government. The Board recognizes the very tangible benefits to the District that participation in leadership at the state level holds for our elected officials.

Board members currently involved in statewide leadership are as follows:

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

- **Board Member Harvey Luth**
 - *Committee Member, Fiscal and Audit Committee – California Special Districts Association (CSDA)*



EXTENSIVE BUDGET DEVELOPMENT PROCESS



This document represents the culmination of a collaborative budget development process which officially kicked-off last December and spanned some six months. An extensive number of study and review sessions were held in support of the compilation of the budget, including a Budget Workshop in late May. The Preliminary and Final budget cycles have been consolidated into a single Original budget cycle and publication. This consolidation of budget cycles provides for a more streamlined and efficient budget process. The FY26 *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 FY26 Original Budget.

Highlights

Highlights of the FY26 budget include a balanced budget, with an operating surplus of \$1.0 million. Total revenues are budgeted at \$63.3 million and expenditures are budgeted at \$62.3 million. Unrestricted ending Fund balance is projected to be about \$42.2 million at June 30, 2026.

Property tax in FY25 includes one-time payments expected to be received as a result of a property tax audit. Corrections based on this audit are expected to be paid out to the District over the course of the next 2 fiscal years and are included in projected revenues. Property tax-related revenues are forecast at a year-over-year growth rate of about 4.2% over FY2025 estimates, while operational expenditures are anticipated to increase about 3.7% from 2025 Budget (excluding capital outlay). See Table 1 below for a five-year summary budget comparison. Additional details regarding revenues and expenditures are summarized below.

CHINO VALLEY FIRE DISTRICT					
<i>Budget Summary - Multi-Year Comparison</i>					
	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Original Budget
Fund: 100 / 500 / 800 General Fund					
Revenue					
Property tax revenue	\$ 37,073,112	\$ 39,738,876	\$ 44,264,857	\$ 43,561,209	\$ 46,183,617
Contract revenue	11,255,485	12,021,811	12,809,676	13,869,942	14,044,353
Other revenue	13,955,785	4,239,644	12,281,814	6,136,044	3,169,098
Revenue Totals	\$ 62,284,382	\$ 56,000,331	\$ 69,356,347	\$ 63,567,195	\$ 63,397,068
Expenditures					
Salaries and benefits	\$ 44,558,818	\$ 43,944,528	\$ 45,875,084	\$ 50,472,483	\$ 52,502,270
Services and supplies	6,248,248	5,759,691	7,194,548	8,815,683	8,992,168
Capital outlay	1,093,859	1,484,793	483,893	4,982,355	842,630
Operating & Capital Expenditures	\$ 51,900,925	\$ 51,189,012	\$ 53,553,525	\$ 64,270,521	\$ 62,337,068
Net Revenue (Deficit)	\$ 10,383,457	\$ 4,811,319	\$ 15,802,822	(703,326)	\$ 1,060,000

Note: Totals exclude restricted 115 Trust activities

Table 1

REVENUE RECAP

Total revenues of \$63.4 million in the FY26 budget represent a \$0.4 million decrease or 1% decrease over FY25 budgeted revenues. Contract revenues of about \$14 million, combined with property tax revenues of \$46.1 million, represent some 95% of District revenues in the FY26 budget. The primary reason for the slight decrease in year-over-year revenues is the receipt of nonrecurring one-time property tax and mutual aid revenues received in FY25. Mutual aid revenues are always budgeted at a flat \$500k for future budgets and adjustments are made at midyear to true up the revenue based on experience.

Over the last five years, total revenues have increased by an average of about 6.9% annually. The revenue mix by major category is depicted in Chart 2 below.

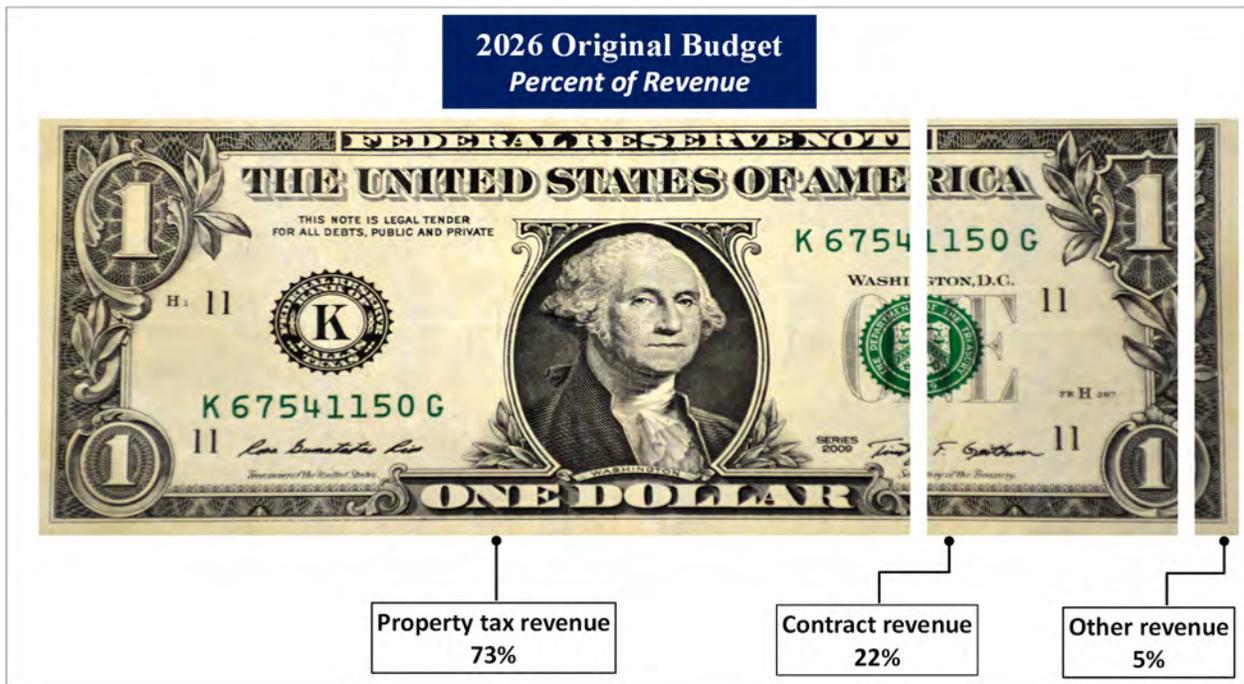


Chart 2

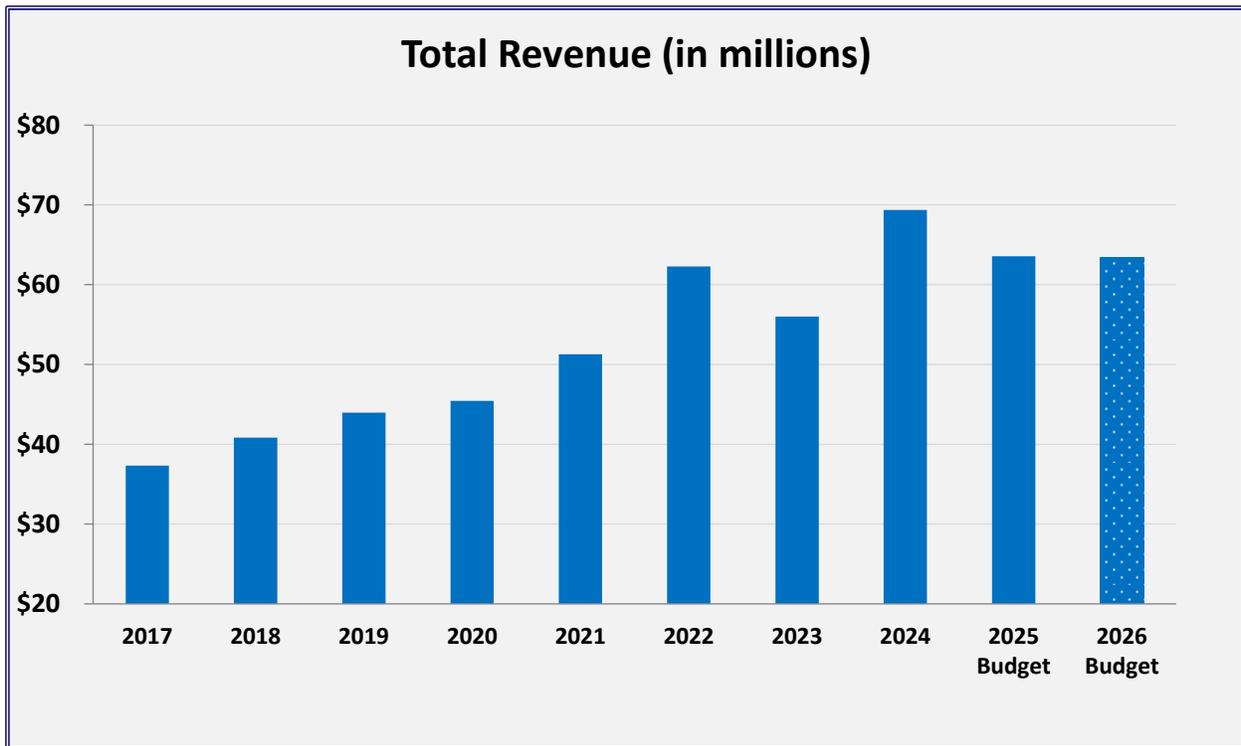


Chart 3

Property Tax-Related Revenues

The District receives direct property tax revenues for tax rate areas (TRA) within the cities of Chino and Chino Hills, as well as adjacent unincorporated areas of San Bernardino County located within the District’s service area. Primarily as a result of now former redevelopment areas in the City of Chino, direct property tax payments received by the District for Chino TRA average less than half of the average property tax share received by the District for non-Chino TRA elsewhere within our jurisdiction. An equity agreement between Chino and the District provides for annual contract revenue payments to the District, when combined with direct property tax payments received by the District for Chino TRA, equivalent to the average property tax share received by the District in non-Chino TRA. For non-Chino TRA, the District receives its full property tax share directly through the County of San Bernardino.

The analysis and projection of property tax-related revenues, both direct property tax revenue combined with the aforementioned equity agreement revenue, is critical to the District’s budget. These revenues have been forecast in close cooperation with the District’s property tax consultant, with achievable, yet conservative estimates for growth in revenues. A thorough review of the tax role has been completed, including projected assessed values and forecasts for additions to the tax role for new construction within the District. Revenues have also been validated in comparison to FY25 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 6.7% over the last five years.

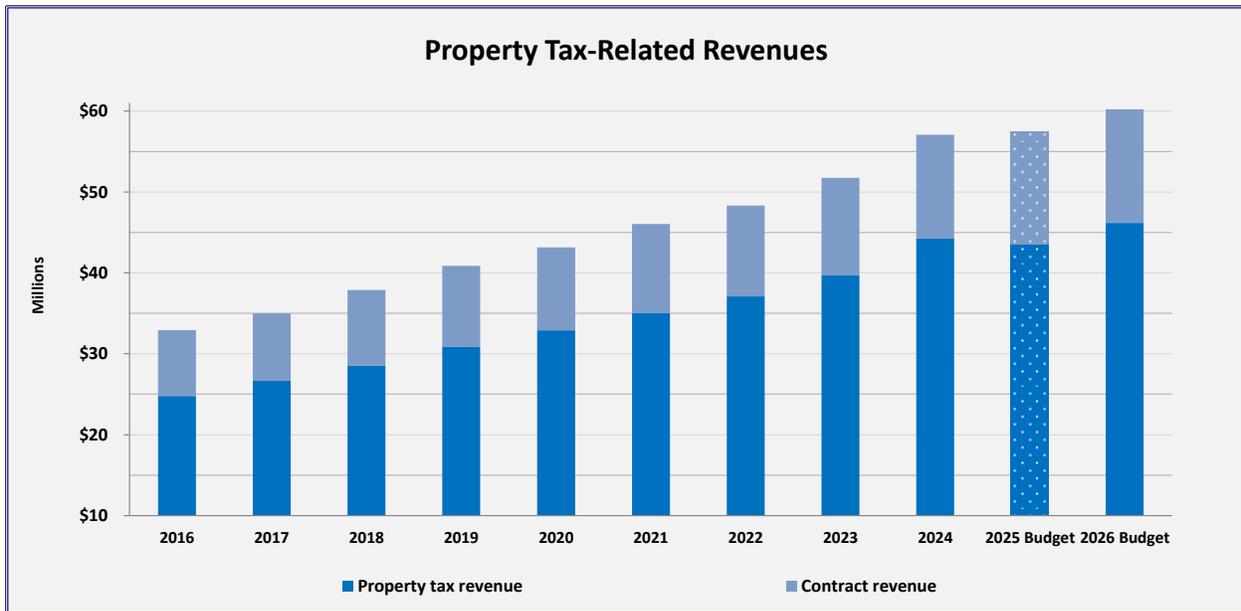


Chart 4

The District’s 4.2% 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 FY26. It is important to note that the 4.2% increase is calculated over 2025 estimates at time of budget compilation and not 2025 amended budget.

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

PROPERTY-TAX RELATED REVENUES						
(in millions)	FY22	FY23	FY24	FY25 Budget	FY26 Budget	FY26 vs FY25 Change
Secured property taxes	\$ 32,838,057	\$ 32,997,593	\$ 36,421,535	\$ 36,400,000	\$ 38,419,503	\$ 2,019,503
Current services	11,255,485	12,021,811	12,809,676	13,869,942	14,044,353	174,411
Unsecured property taxes	-	1,955,789	2,413,896	2,360,940	2,628,970	268,030
Property taxes - prior and penalty	966,240	1,063,017	1,464,757	997,808	1,164,671	166,863
All other property taxes	3,268,815	3,722,477	3,964,669	3,802,461	3,970,473	168,012
	\$ 48,328,597	\$ 51,760,687	\$ 57,074,533	\$ 57,431,151	\$ 60,227,970	\$ 2,796,819

Table 2

Other Revenues

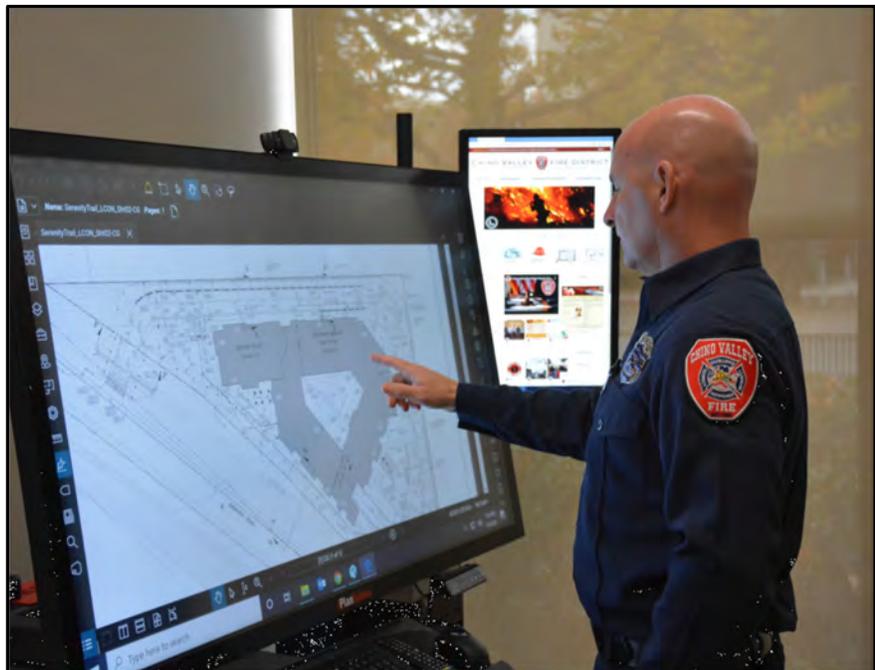
Other revenues, which account for roughly 5% of the District’s budget, are projected to decrease about \$2.9 million in comparison to the FY25 budget, to \$3.1 million in FY26. This is related to an assumed significant reduction in mutual aid recoveries due to the unpredictable nature of

incidents that require mutual aid as further described below. Major components of other revenues are as follows:

Table 3

OTHER REVENUES						
(in millions)	FY22	FY23	FY24	FY25 Budget	FY26 Budget	FY26 vs FY25 Change
Permit & inspection fees	\$ 1,714,517	\$ 1,572,046	\$ 1,436,526	\$ 1,430,000	\$ 1,545,098	\$ 115,098
Mutual aid recoveries/Grants	9,141,522	1,766,246	8,396,917	3,222,822	500,000	(2,722,822)
All other	3,087,466	849,287	2,448,371	1,483,222	1,124,000	(359,222)
	\$ 13,943,505	\$ 4,187,579	\$ 12,281,814	\$ 6,136,044	\$ 3,169,098	\$ (2,966,946)

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 FY26 are projected to increase about \$115 thousand over FY25 budget levels based largely on trends in new construction activity.



Mutual aid recoveries, which includes reimbursements from state and federal agencies for emergency responses to out-of-area incidents, can be extremely volatile from year-to-year and difficult to project due to the highly unpredictable nature of those events.

EXPENDITURE RECAP

As a service organization, salaries and benefits represent a projected 84% of total budgeted expenditures in FY26. Total non-capital expenditures for FY26 are projected to increase by about 3.7%, or roughly \$2.2 million, in comparison to the FY25 budget. Salary and benefit expenditures are projected to increase by about 4%, while services and supplies are projected to increase by about 2% in FY26.

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



Chart 5

Salaries and benefits

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

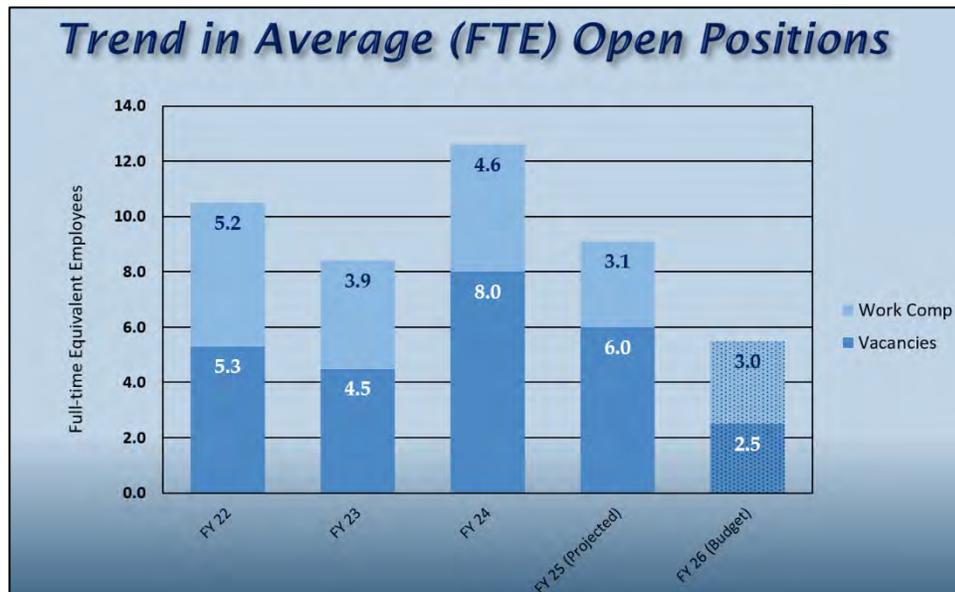


Chart 6

anticipated open positions each year for budgetary purposes. Open positions are created through a combination of retirements and other separations of employment. Chart 6 details the five-year trend in open positions, including for staff off work due to worker’s compensation illness and injury, as further described below. The District anticipates a lower average open position vacancy factor in FY26, due primarily to fewer open positions projected at the end of FY25.

While vacant, constantly staffed positions result in higher coverage (overtime) costs, the vacancies also result in lower regular salaries and employee benefits costs. For FY26, on average, the total cost to staff an open safety position on an overtime basis is projected to be substantially equivalent to that of a benefitted regular employee.

With regard to work comp vacancies, salary and benefit continuation is incurred for employees off work due to illness and injury, while additional coverage costs are incurred to ensure constant staffing levels. The greater the number of work comp vacancies, the more significant impact will be on coverage costs. For FY26, work comp vacancies are projected at a level similar to the forecast for FY25.

Total salaries and benefits are projected to increase by 4%, or \$2 million in FY26. Major components of the change are summarized in Table 4 below.

Projected Year-Over-Year Adjusted Salaries & Benefits Changes (Net)	
Description	% Change vs. FY25 Budget
Regular pay	3.8%
Coverage costs (overtime)	(4.3%)
Health benefits	1.7%
All other changes (net)	1.2%
Total adjusted projected salaries & benefits changes (net)	4.0%

Table 4

Increases projected in regular pay are to account for current projected vacancies and agreed upon MOU changes. The assumed reduction in mutual aid recoveries of about \$3.7 million in FY26 will also have a direct favorable impact on coverage (overtime) costs, since the vast majority of the associated staffing costs were incurred on an overtime basis.

Services and supplies

Services and supplies are expected to increase by about \$176,500, or 2%, on a net basis over the FY26 budget. Major components of the net increase are summarized below:

Projected Year-Over-Year Services and Supplies Changes (Net)	
Description	% Change vs. FY25 Budget
Services - other	2.3%
Services - dispatch	1.5%
County services	(1.2%)
Clothing	(0.7%)
All other miscellaneous changes (net)	0.1%
Total projected services and supplies changes (net)	2.0%

Table 5

Most significantly, the budgets for various equipment accounts and structure maintenance are projected to be slightly higher as inflationary expectations remain a concern. Fuel prices have been budgeted according to current trends in costs. Service - other includes the full costs associated with the wildland contract with Cal Fire. As part of the agreement with Chino Hills to fund construction for Fire Station No. 68, the District agreed to bear the full cost of the Cal Fire agreement for wildland fire protection.

Capital outlay

The FY26 budget includes about \$842 thousand in capital outlay, most significantly:

- 3 Ford F250 - \$330,000
- Spartan WUI Type 1 Engine Equipment - \$267,000

See the *Budgeted Expenditures Variance Report* and the *Budget Transactions* reports for detailed expenditure variances and additional information on budgeted line items, including capital outlay.

OTHER INITIATIVES FUNDED THROUGH THIS BUDGET

There are a number of projects, purchases and other initiatives which will be undertaken in FY26 with funding from this budget, including:

- Employee cost sharing of retirement contributions by all retirement-eligible personnel, resulting in a projected nearly \$2.75 million in cost savings for the District
- Standards of Cover – \$95k
- Strategic Plan – \$50k
- Wildland fire protection agreement with Cal Fire – approximately \$667,126

OTHER ECONOMIC AND OPERATIONAL ISSUES

Continuing Pension Cost Mitigation

While I'm pleased to present this balanced budget to the Board, and while the state of the District's overall financial condition is stable, like other government agencies in California, particularly those with public safety retirement plans, we are not immune to the effects of the public pension crisis. Pension cost issues have been and will continue for the next decade plus, to be a significant budgetary concern for government agencies throughout the state and across the nation.



Chart 7

Pension Cost Sharing – I am pleased to report that our classic retirement status employees are contributing 12% of qualified pay, and classic miscellaneous members contributing 11% of pay toward retirement. This compares very favorably to the statutorily required CalPERS member contributions of 9% and 8% for safety and miscellaneous retirement plan members, respectively. Full pension reform has only been possible through the shared commitment and partnership of the District’s Board of Directors, our labor groups and unrepresented management and confidential personnel.

Cumulatively, including our projections for FY26, some \$24.45 million will have been contributed by our employees toward retirement benefit costs over the now twelve-year period since employee pension cost sharing began. Chart 7 above depicts five-year employee retirement contributions, including amounts contributed by both PEPRAs and Classic status pension plan employees.

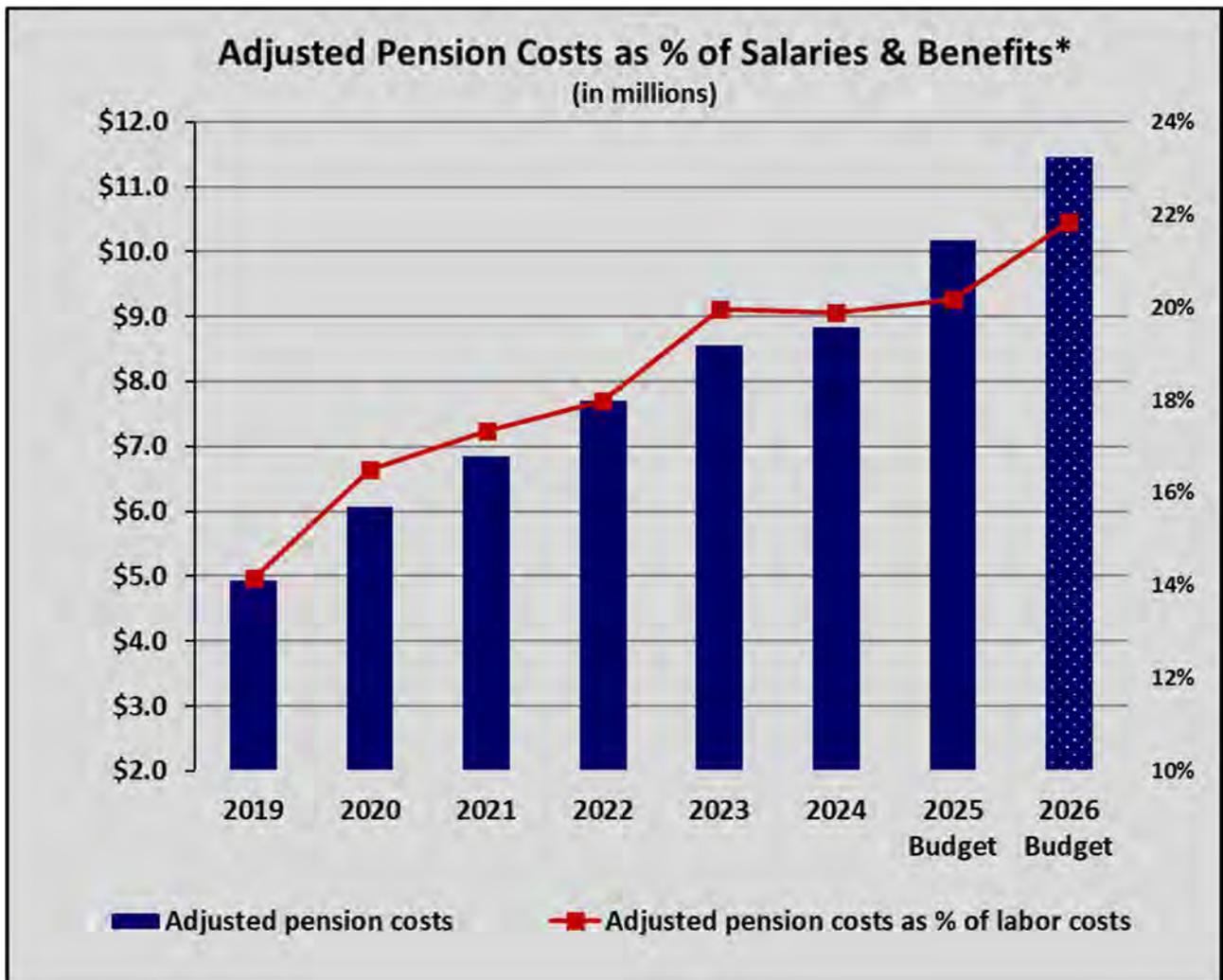
Section 115 Trust/Accelerated Retirement Funding – The District’s Section 115 Retirement Trust was initially funded with \$5 million from District reserves late in FY17. In conjunction with the establishment of the Retirement Trust, a Board policy was adopted allocating up to 1/3 of annual budget surpluses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



At June 30, 2024, the Trust account balance stood at about \$12.1 million. Chart 8 depicts the 115 Trust annual balances at June 30, each year since inception. The District intends to utilize funds accumulated in the Retirement Trust for budget

stabilization purposes, drawing from the Retirement Trust to fund pension obligations during years of significant budgetary constraint or fiscal emergency.

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



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

CalPERS has implemented an aggressive plan to increase the funded status of retirement plans through a significant ramp-up of fixed amount UAL payments by employers over a multi-year phase-in period. The District receives an annual actuarial plan valuation of its retirement plans

from CalPERS each year. The most recent valuation available is for the plan year ended June 30, 2023, which sets retirement contribution rates for FY26.

Table 6 below is derived from the June 30, 2023 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 FY26. These estimates project fixed amount UAL payments going from \$5.16 million in FY25, to \$7.97 million in FY30, about a 54% increase over the five-year period.

UAL payments for the District are currently projected to peak in about 10 years, after which, based on actuarial assumptions, annual UAL payments will begin decreasing over the following 15 or so years of the amortization period. The higher front-ended UAL payment schedule should contribute to a significantly higher funded plan status over time than would have otherwise been achieved.

		CalPERS Projected Future Employer Contributions (UAL)				
(in millions)	FY25	FY26	FY27	FY28	FY29	FY30
Safety	\$4.87	\$5.7	\$6.1	\$6.5	\$7.3	\$7.5
Miscellaneous	0.29	0.35	0.38	0.41	0.46	0.47
TOTAL	\$5.16	\$6.05	\$6.48	\$6.91	\$7.76	\$7.97

Table 6

Pension cost projections are subject to change depending on a number of factors and assumptions. The District is committed to proactive management of its long-term pension obligations. Only in the last seven or so years has CalPERS modified its policies to allow for additional discretionary pension plan contributions. As set forth in Table 7 below, since FY17, the District has contributed a combined \$11 million to the 115 Retirement Trust and/or directly to CalPERS in the form additional discretionary payments. These payments are above and beyond the required minimums, which are reflected in Table 6 above. The District contributed an additional \$1.39 million to the Section 115 Trust in FY24. This is not reflected in Table 7 below.

		Additional Discretionary Funding Contributions Toward Pension Obligations				
(in millions)	FY20	FY21	FY22	FY23	FY24	
Retirement Trust	\$0.38	\$0.17	\$0.87	\$1.03	\$1.39	
CalPERS	\$0.38	\$0.50	\$0.87	-	-	
TOTAL	\$0.76	\$0.67	\$1.74	\$1.03	\$1.39	

Table 7

The Board has directed staff to report back at mid-year annually regarding opportunities to continue to accelerate pension funding. Should such accelerated discretionary funding be approved by the Board at mid-year in FY26, a budget amendment would be executed at that time.

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

The trends in funded ratio, or funded status of a pension plan, is generally considered one significant indicator as to the soundness or health of a retirement plan, albeit a point-in-time measurement. CalPERS refers to funded status as an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. As reflected in Table 8 below, and reported in the most recently available actuarial retirement valuations, as of June 30, 2022 and 2023, the funded ratio of the District’s respective retirement plans was as follows:

CalPERS Pension Plan Funded Ratio As Of		
Retirement Plan	June 30, 2022	June 30, 2023
Safety Classic	73.1%	72.4%
Safety PEPRA	86.3%	86.3%
Miscellaneous Classic	75.5%	75.6%
Miscellaneous PEPRA	89.1%	86.8%

Table 8

The *Staffing Overview & Department Reporting* document in this budget provides specifics regarding pension benefit formulas for the various retirement benefit classes of employees.

Discount Rate Changes Impacting FY25 Rates & Beyond – During FY22, CalPERS announced an additional lowering of its discount rate from 7.0% to 6.8%. The discount rate is the assumed annual rate of return on retirement plan investments. Lowering of the discount rate means that CalPERS retirement plans will see increases in benefit costs, translating to higher employer contributions over time.

The benefits of reducing the discount rate include the strengthening of the long-term sustainability of the pension fund. The lower rates will improve the likelihood of CalPERS meeting or exceeding assumed rates of return long-term, as well as reducing investment volatility in the CalPERS investment portfolio, and ultimately translating to a higher funded plan status over time.

June 30, 2024 Actuarial Valuations – The June 30, 2024 actuarial valuations from CalPERS are due for publication in early FY26. As this additional information becomes available, it will be factored into future retirement cost projections, as well as associated budgets and our long-range financial plan.

See the *Long-Range Financial Planning Overview* for additional information regarding projected long-term pension contribution fiscal impacts to the District.

Succession Planning and Related Issues

Leadership Transitions – Several years ago, two Administrative Battalion Chief positions were created, funded and staffed through internal promotions. These positions were transitioned to shift BC positions to establish Battalion Two in January 2025. This has been a long planned change that will pay dividends to the operation side of the Department as well as provide for succession development.

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



FINANCIAL TRENDS

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

STRATEGIC GOALS

The District's *Vision Statement Based Goals* are included in this budget document along with associated department level goals in the *Staffing Overview & Departmental Reporting* section of the budget. Additionally, a new section has been added to show the current status and progress of the District's Strategic Plan. The strategic plan is an exciting new endeavor for the District and is currently underway. It is anticipated that the final plan will be available in the late summer of 2025. Many modifications were made to the *Staffing Overview & Departmental Reporting* section in order to provide better performance measures and metrics that are better understood by the readers of this budget document. The District is committed to continuous improvement in our goal setting and reporting and is looking forward to the formal adoption of the upcoming Strategic Plan.

FUND BALANCE

This balanced budget allows the District to maintain a total Fund balance at June 30, 2026 projected at about \$64 million, with roughly \$42.2 million unrestricted, with about \$12.1 million held in restricted funds in the Section 115 Retirement Trust, exclusively available for the funding of pension obligations and an additional \$9.4 million restricted for the construction of Station 68. The projected balance in unrestricted Fund balance at June 30, 2026 represents approximately 67% of budgeted FY26 expenditures. See the *Changes in Fund Balance* document in this budget for additional details on Fund balance.

BUDGETARY COMPLIANCE WITH FINANCIAL POLICIES

I am pleased to confirm that the FY26 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 FY26 budget presents a healthy, structurally balanced and financially prudent roadmap for next fiscal year and sets a very positive tone for the future. This budget will enable the District to maintain high quality fire and emergency response services, while continuing to place a top priority on the health and safety of the public and our staff.

Our continued investment in vehicle replacement, Ambulance Transport, the Fire Station No. 68 construction project, ongoing aggressive pension liability management are top priorities for FY26.

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 FY26 Budget.

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

Acknowledgements

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

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

Finally, my appreciation is also extended to all staff for their ongoing dedication and commitment to serving our community. On behalf of our Board of Directors and myself, I thank you for all that you do.

Sincerely,



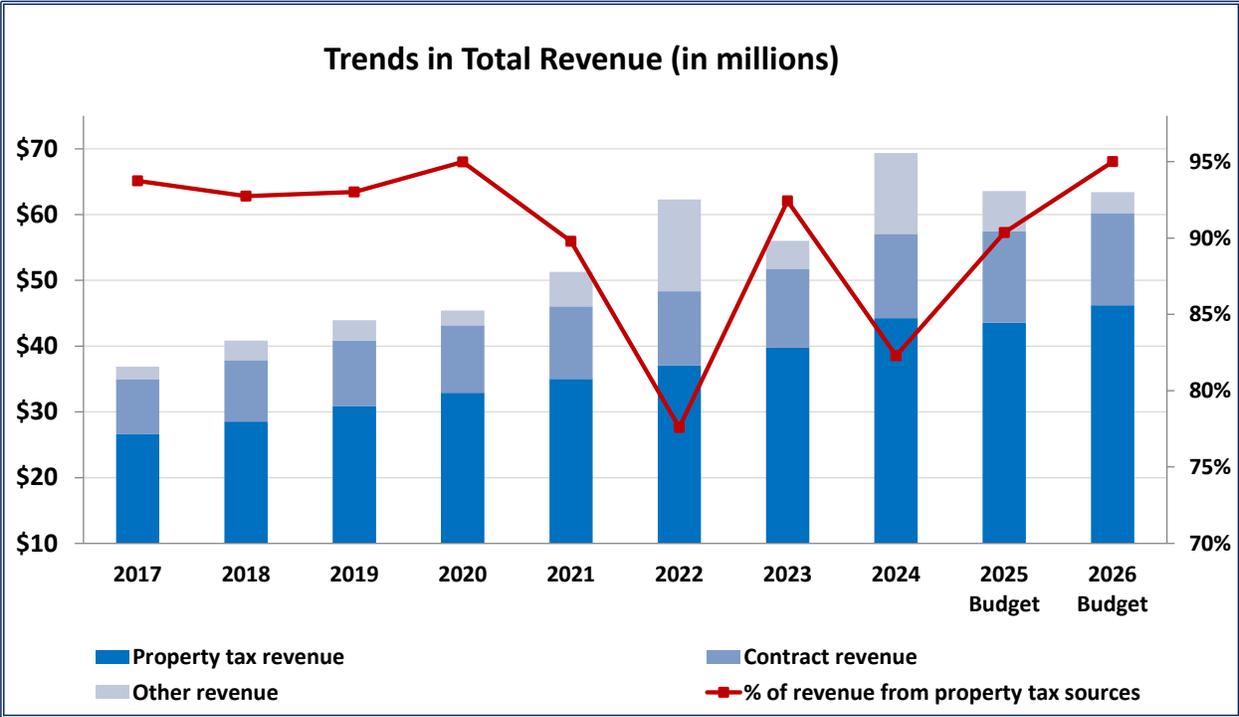
**Dave Williams
Fire Chief**



FINANCIAL TRENDS



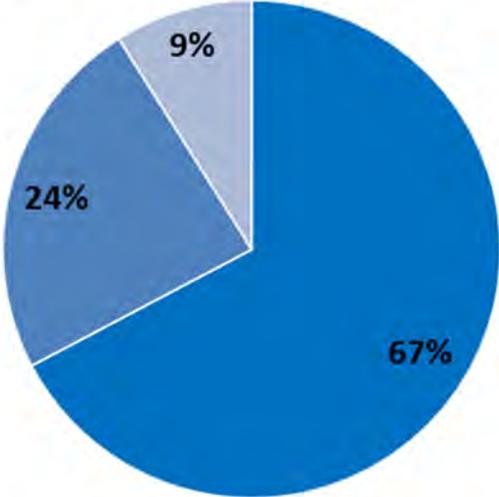
General Fund Revenues



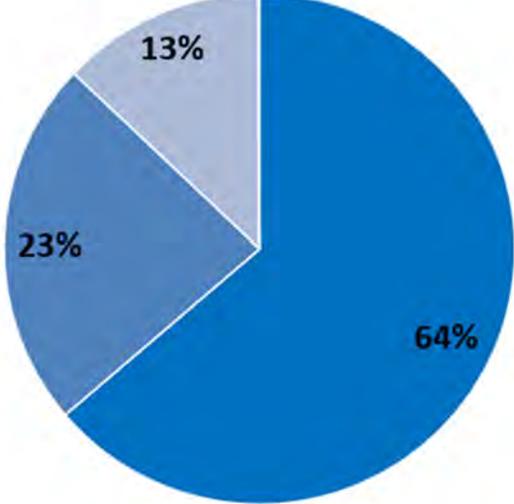
With the notable exceptions of FY22 and FY24, property tax-related revenues, including both direct property tax receipts and property tax equivalencies received under contract have ranged from about 90% to 95% of total General Fund resources over the last ten years, and are projected to be about 95% of total revenues in the FY26 budget. Total revenues have increased, on average, roughly about 6.7% on an annualized basis over the last ten years. Nonrecurring, one-time mutual aid, capital acquisitions and grant revenues received in FY22 and FY24, resulted in annual record revenues, distorting the trend in revenue percent of total revenues from property tax sources. This will likely continue distorting the trend for the next few fiscal years. Adjusting for one-time revenues in FY22 and FY24, property tax revenues would have amounted to about 92% of total revenues.

Major General Fund Revenues – Property Taxes

FY17 ACTUALS - \$34.9 million



FY26 BUDGET - \$60.2 million

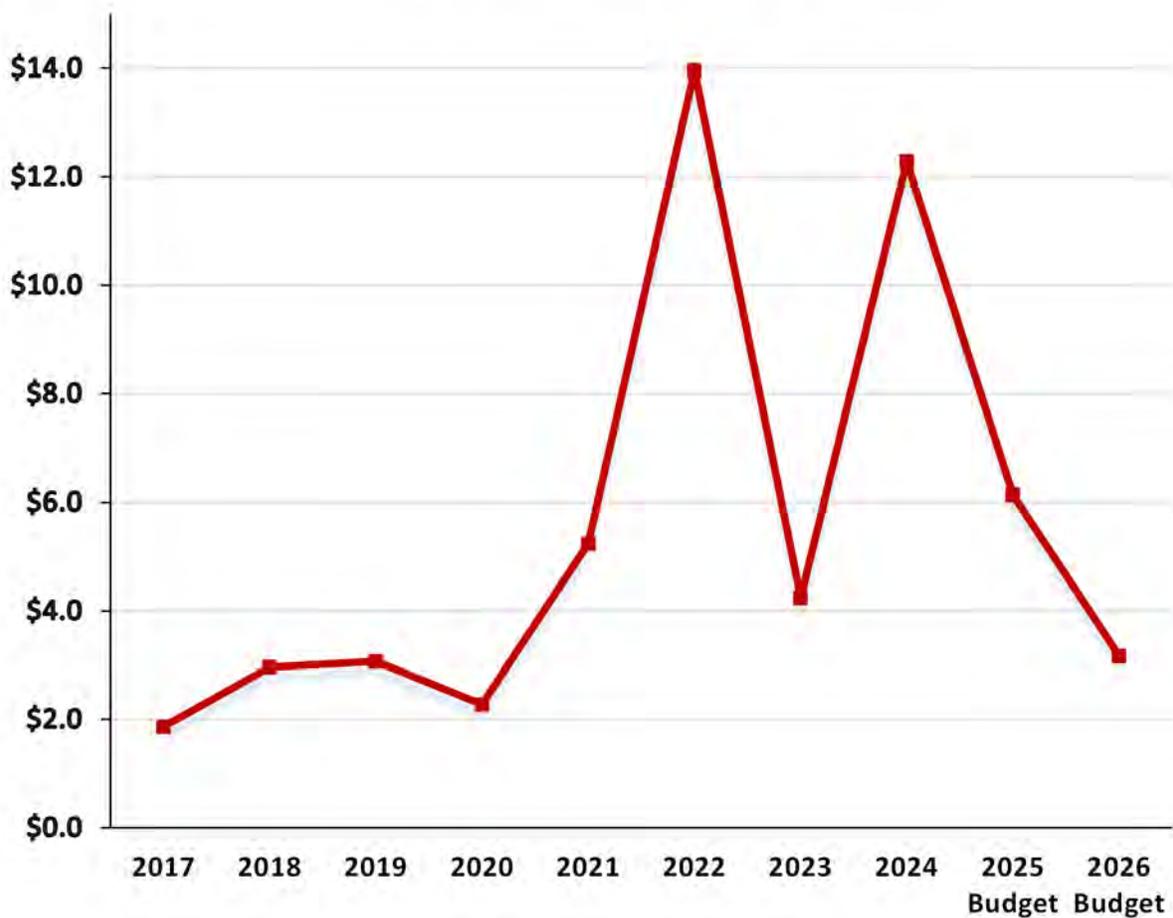


- Secured
- Current services
- All Other

Total annual property tax-related revenues have increased about \$25.2 million over the last ten years, an average annual increase of roughly 6.9%. The largest component of property tax-related revenues is secured property taxes, making up approximately 64% of property tax-related revenues in the FY26 budget, compared to 67% ten years ago.

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

Total Other Revenues (in millions)



Other General Fund Revenues

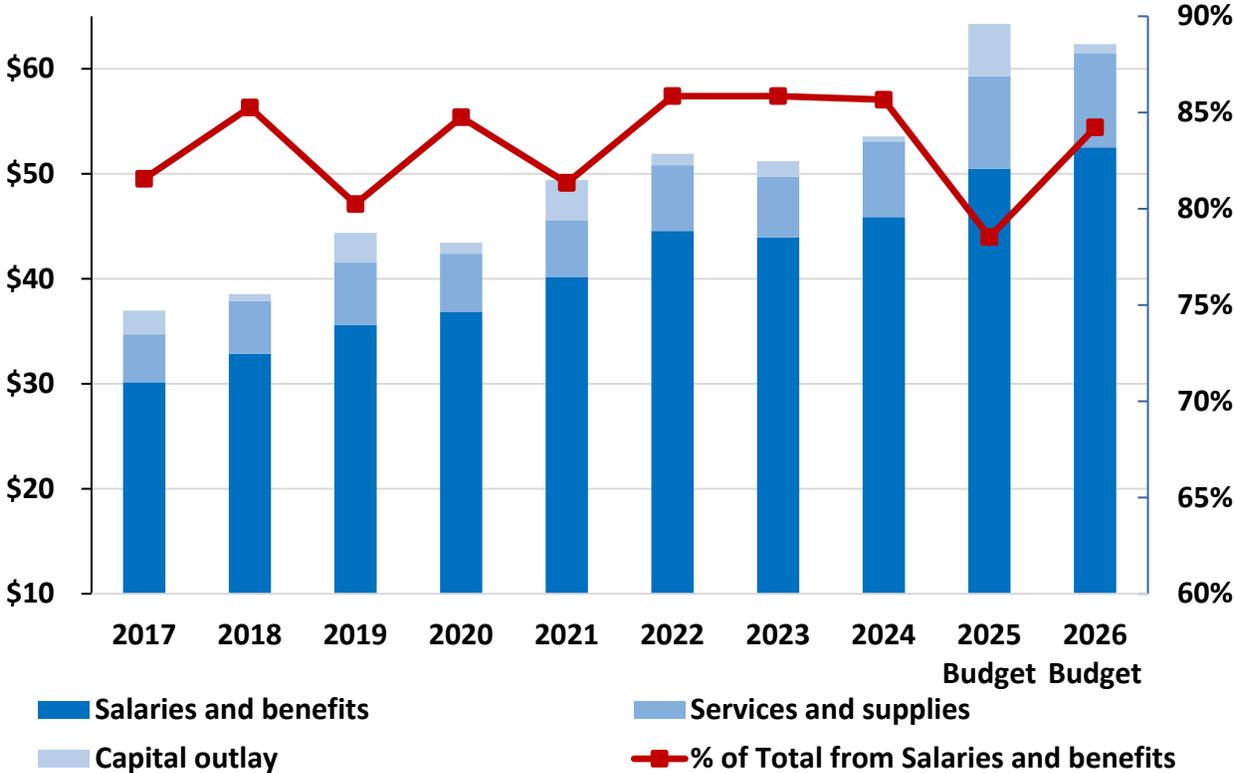
Other General Fund revenues have comprised roughly 5% of the District's total annual revenues on average over the last ten years. Over time, the District has successfully pursued strategies to increase other revenues.

User fees are typically the largest single component of other revenues. In FY18, the District implemented a new user fee schedule for cost recovery, combined with a significant increase in fee-related development activities in the District. This has resulted in a significant increase in other revenues. In FY22 and FY24, the District realized about \$3.4 million and \$0.3 million in one-time grant revenues and mutual aid recoveries of nearly \$5.1 million and \$2.1 million in addition to recognizing \$4 million from the City of Chino Hills for the City's contribution to the Station 68 Project, which is well beyond average. This level of other revenue activity is not anticipated to be recurring in FY25 and FY26.

In FY26, other revenues are anticipated to be about 5.3% of total General Fund revenues.

General Fund Expenditures

Total Expenditures (in millions)

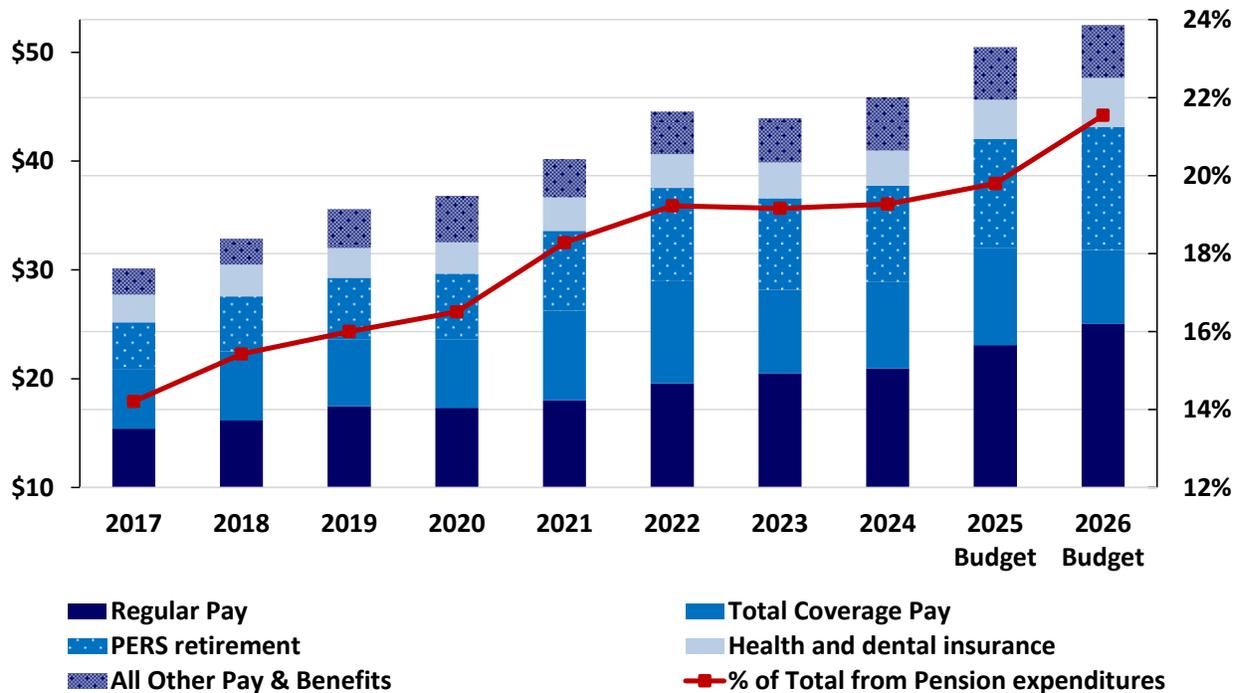


As a service organization, salaries and benefits comprise the vast majority of District expenditures, typically averaging between about 80% and 86% of total annual expenditures. Total expenditures have grown from about \$36 million in FY17 to a projected \$62.3 million in the FY26 budget. Total expenditures have increased, on average, roughly 8.1% annually over the last ten years. Salaries and benefits are budgeted at about 84% of total expenditures in the FY26 budget.

Total expenditures are projected to decrease approximately 3% over the FY25 budget, due primarily to the decrease of \$4.1 million budgeted for capital outlay.

General Fund Expenditures – Salaries & Benefits

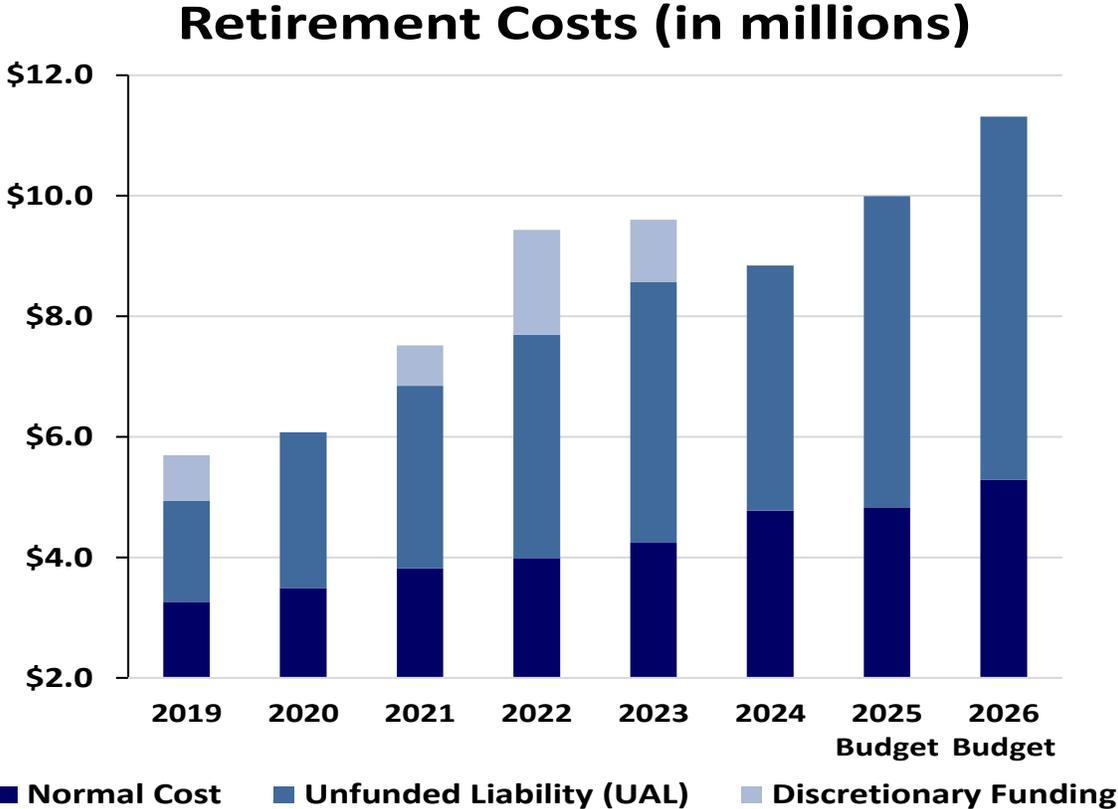
Salaries & Benefits Expenditures (in millions)



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

In addition to an initial \$5 million contribution to the 115 Retirement Trust in late FY17, the District has contributed an additional \$3.9 million in discretionary funding between FY18 and FY26 toward its pension liabilities. See Retirement Costs below for additional specifics.

General Fund Expenditures – Retirement Costs

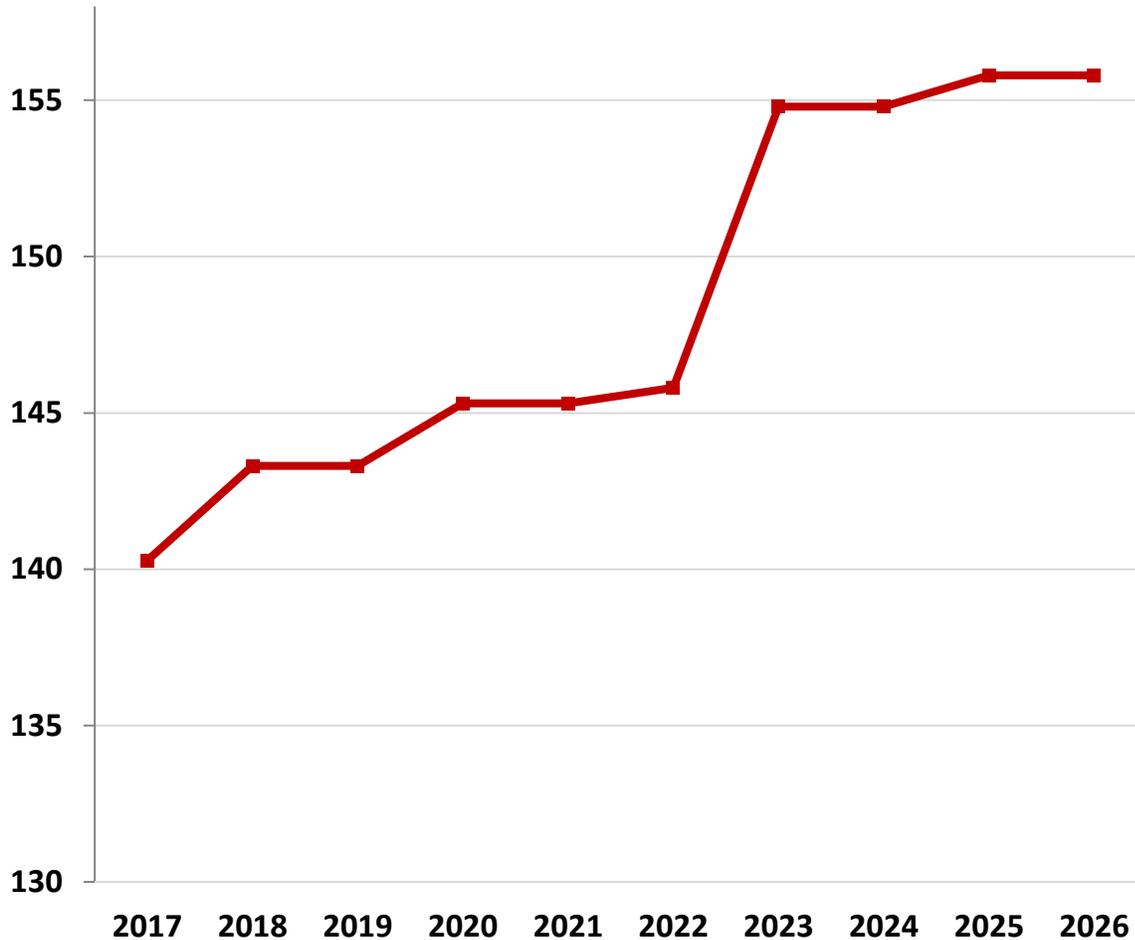


The District’s CalPERS retirement system required contributions consist of normal cost pension contributions, which represent the current service cost of actuarially projected retirement benefits for active employees and UAL, or unfunded actuarial liability payments representing prior service cost estimates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

Although no discretionary payments have been budgeted for FY26, the District’s Board of Directors has directed staff to annually review options for recommending mid-year discretionary pension contributions.

Staffing

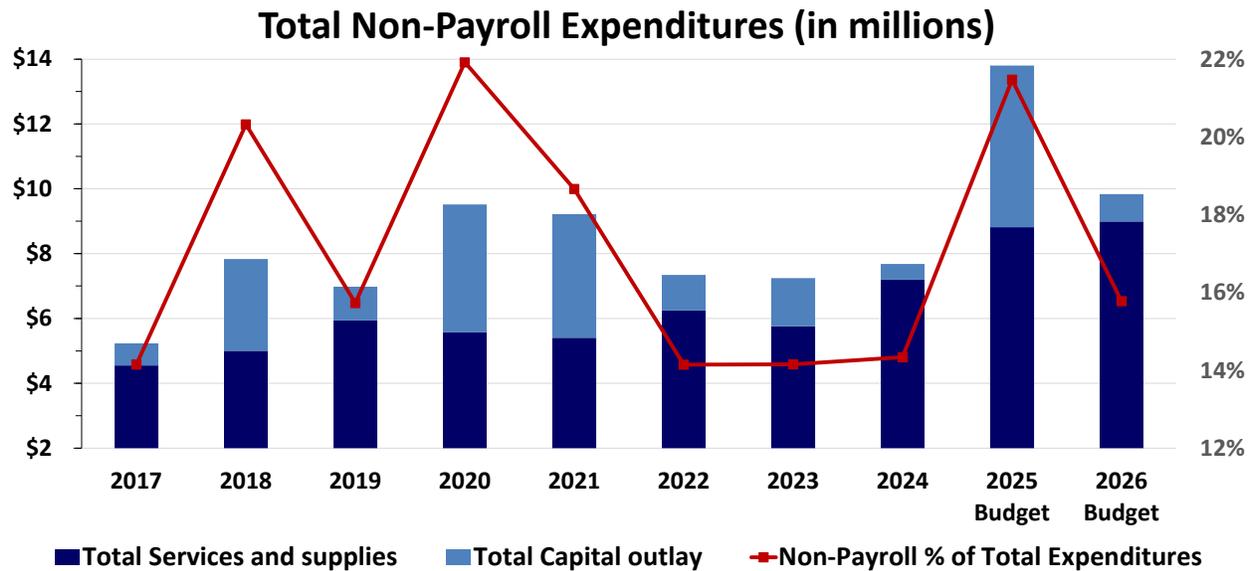
Total Full-Time Equivalent Staffing



Continued growth over the five-year period prior to FY20 resulted in the addition of a number of management and other support positions, including in information technology, EMS nursing, battalion chiefs (administration) and office technician (finance). In FY23, nine additional full-time positions were hired, 6 firefighters and 2 mechanics and the Assistant to the Fire Chief position. Total full-time equivalent staffing is budgeted at approximately 156 for FY26 with no new additions budgeted for FY26.

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

General Fund Expenditures – Non-Payroll

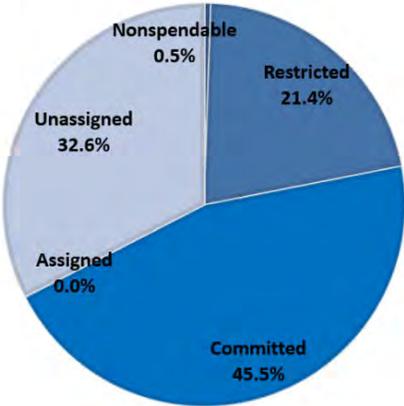


Non-payroll expenditures include Services and supplies as well as Capital outlay. Over the last ten years, non-payroll expenditures have typically averaged between about 14% and 22% of total expenditures. Capital acquisitions can vary significantly from year-to-year.

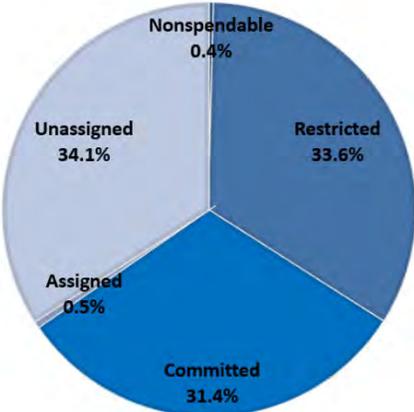
In the FY26 budget, total non-payroll expenditures are anticipated to amount to nearly \$9.8 million or about 16% of total budgeted expenditures, compared to about \$13.8 million, or 21% of total budgeted expenditures in FY25. The FY26 budget includes approximately \$8.9 million and \$0.8 million in services and supplies, and capital outlay, respectively, while the FY25 budget included some \$8.8 million in services and supplies, and \$4.9 million in capital outlay. The increase in services in supplies is based off of current trends in expenses while continuing to monitor rampant inflation across all sectors.

General Fund Balance

JUNE 30, 2017 - \$23.7 MILLION



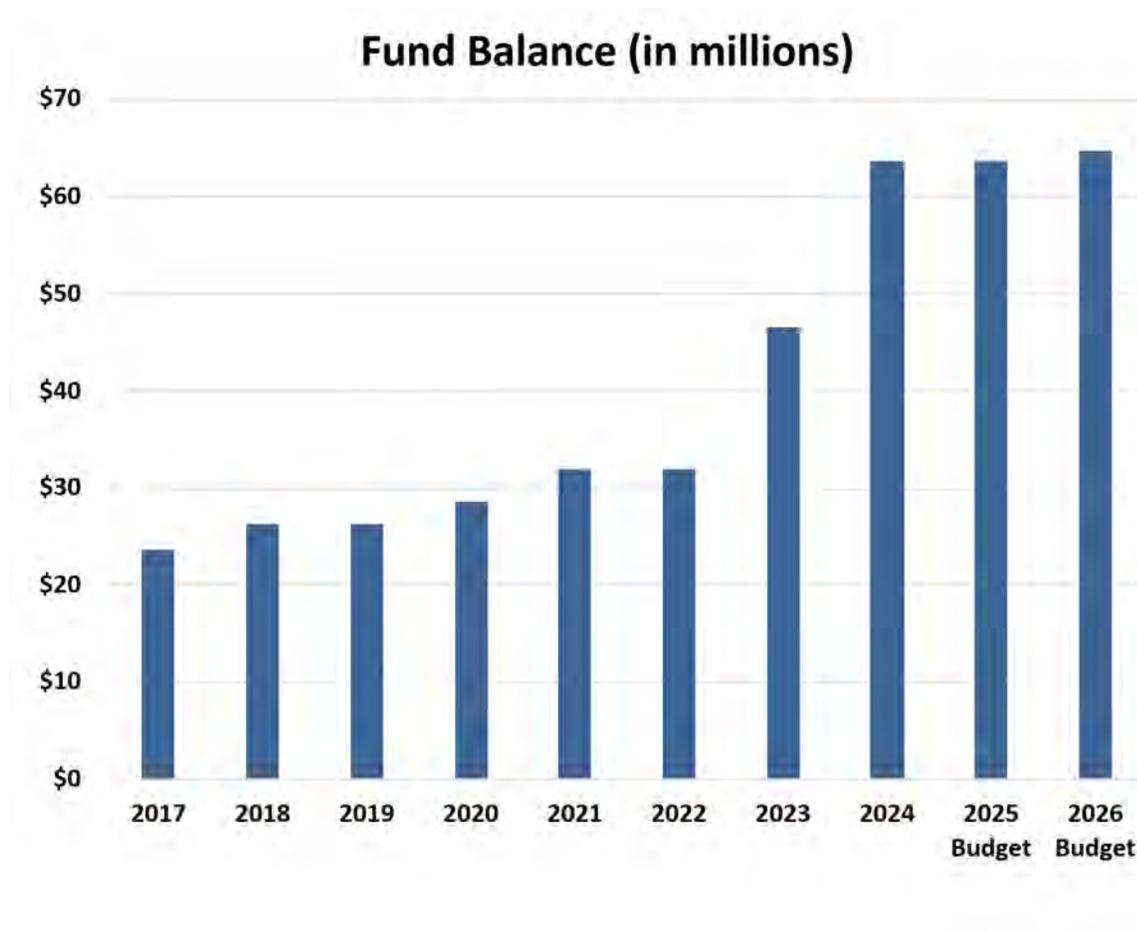
JUNE 30, 2026 - \$64 MILLION



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, 2017 amounted to \$23.7 million, while projected Fund balance at June 30, 2026 is \$64 million. During FY17, the District invested \$5 million from General Fund balance in a restricted 115 Retirement Trust for pension obligations, which had since grown to in excess of \$12 million at June 30, 2026. In FY22 and FY24, the District received \$4 million and \$6.25 million respectively from the City of Chino Hills to be used for the construction of Fire Station 68. This is currently held in the Restricted portion of fund balance. This as well as the Section 115 trust has been the primary contributing factor in the ten-year change in General Fund balance classification mix as depicted above.

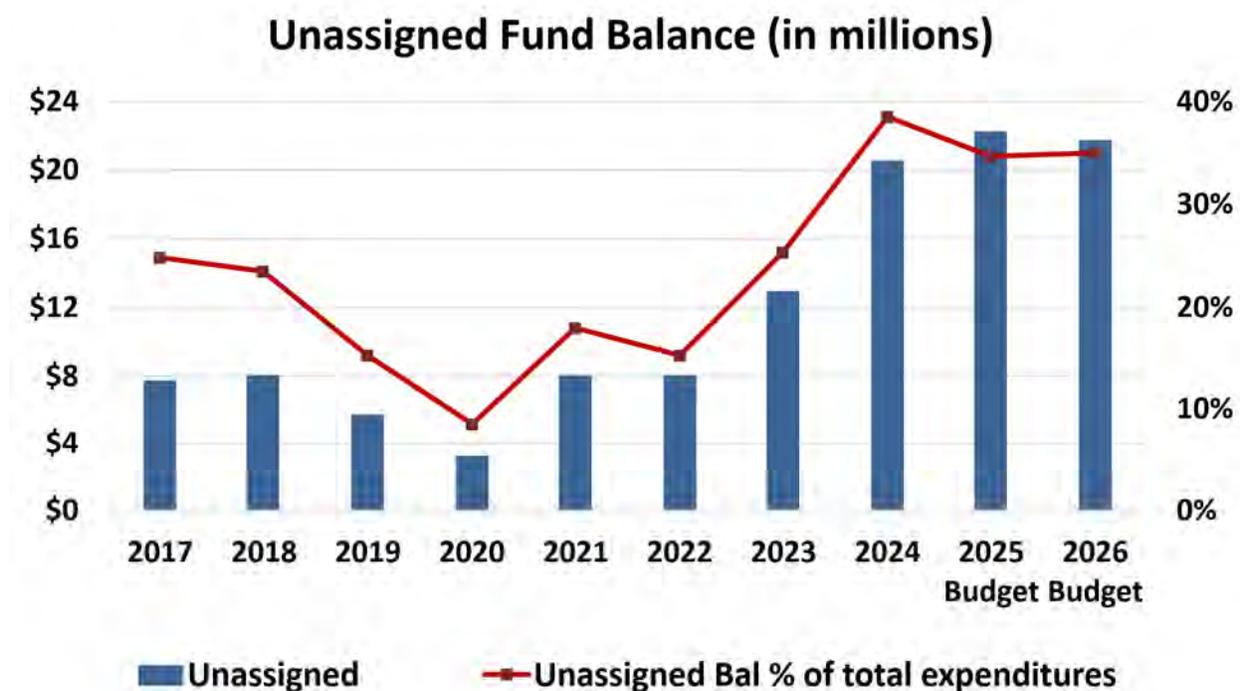
Fund balance classifications are described in detail in the Fund balance reporting section of the *Budgetary Practices and Financial Policies* document of this budget.

General Fund Balance (continued)



The Fund balance classifications above depict the mix at June 30 of each of the last ten fiscal years. Based on the projected total Fund balance at June 30, 2026, Fund balance has grown substantially over the last ten years however, the \$4 million received from the City of Chino Hills and \$6.25 million from the State of California will be expended when the new fire station is constructed which will bring fund balances back to average levels.

General Fund Balance (continued)



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

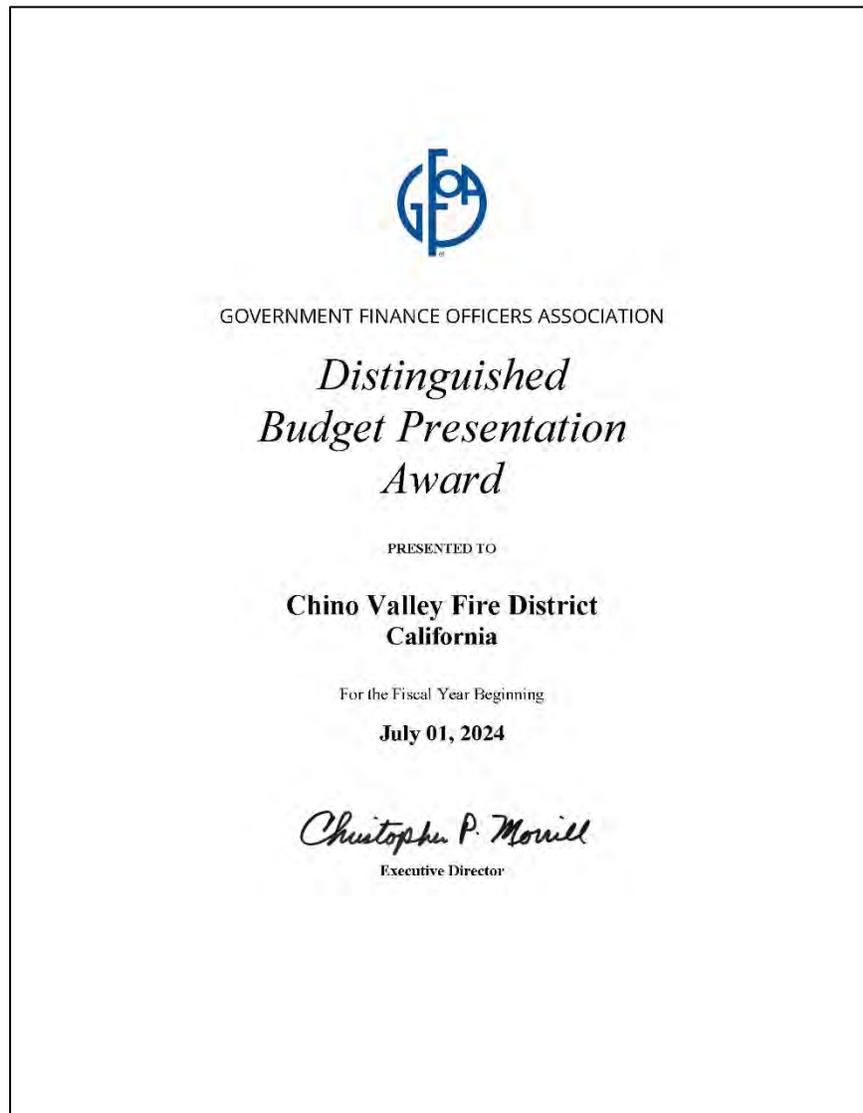
While General Fund balances are stable, as a result of continued budgetary growth, combined with changes in Fund balance classifications over time, the unassigned portion of Fund balance has increased over the last decade in proportion to total annual expenditures. At June 30, 2017, Unassigned Fund balance amounted to nearly \$7.7 million, or about 25% of expenditures, in comparison to budgetary projections at June 30, 2026 of Unassigned Fund balance amounting to approximately \$21.8 million, or about 35% of total FY26 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, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

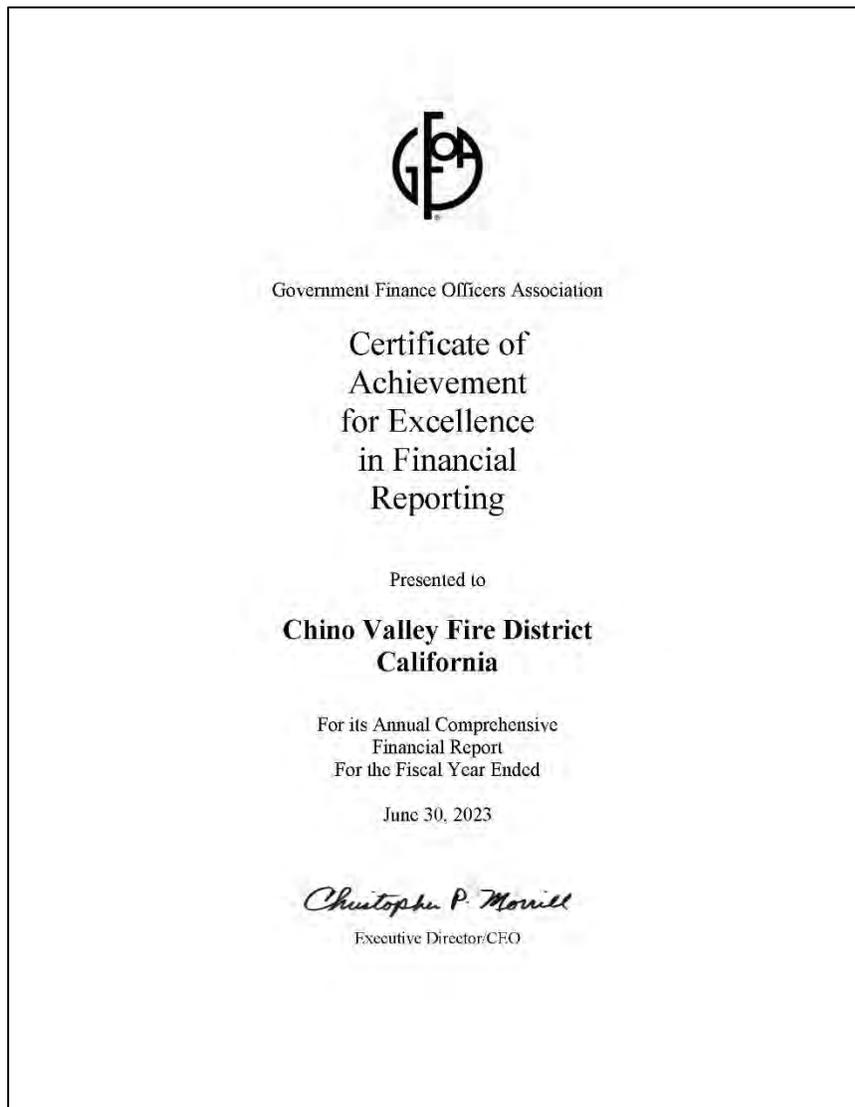


CHINO VALLEY FIRE DISTRICT

GFOA ACFR Award

Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the Chino Valley Fire District for its comprehensive annual financial report for the fiscal year ended June 30, 2023. 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.



RESOLUTION NO. 2025-11

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CHINO VALLEY INDEPENDENT FIRE DISTRICT ADOPTING A BUDGET
FOR THE 2025-26 FISCAL YEAR**

WHEREAS, the Chino Valley Independent Fire District annual budget for the 2025-26 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 2025-26 annual budget started some six months ago and involved a rigorous and extensive process; and,

WHEREAS, the District is adopting a balanced budget and has determined that there will be sufficient revenues to adequately meet the amount of expenditures needed to protect life and property for the 2025-26 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 2025-26 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, 2025 and ending June 30, 2026, as approved and adopted by the Board of Directors of the Chino Valley Independent Fire District on June 12, 2025, is hereby formally adopted by resolution.

June 11, 2025
Original Budget Resolution No. 2025-11
Page 2

REVIEWED, APPROVED AND ADOPTED at a Board meeting held on the 12th day of June 2025, by the following vote, to wit:

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

SARAH RAMOS-EVINGER, PRESIDENT

ATTEST:

ANGELA ROBLES, CLERK OF THE BOARD

CHINO VALLEY FIRE DISTRICT

Mission, Vision & Values Policy Statement

MISSION

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

VISION

As an organization, we...

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

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

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

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

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

VALUES

- **F**AITHFULNESS

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

- **I**NTEGRITY

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

- **R**ESPECT

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

- **E**XCELLENCE

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

ORGANIZATIONAL & INTRODUCTORY INFORMATION

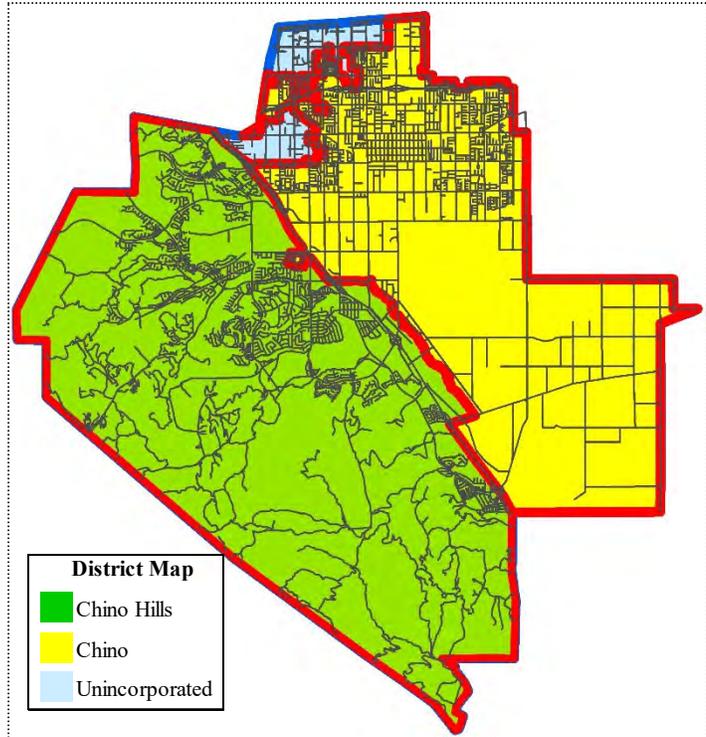


CHINO VALLEY FIRE DISTRICT

DISTRICT OVERVIEW

Although fire protection services in the Chino Valley have existed in various forms since the late 1800's, the Chino Valley Fire District was formed as a California special district in 1990 through a voter approved initiative, Proposition W, coinciding with the incorporation of the City of Chino Hills. Having recently celebrated its 30-year anniversary, the District provides fire protection and fire prevention services within the Chino Valley, and is governed by a five-member elected Board of Directors.

Located in the southwest region of San Bernardino County, the jurisdiction of the District is approximately 80 square miles in size and has an estimated current population of 175,991. It is estimated that the District population will be over 200,000 within the next 20 years. The Cities of Chino, Chino Hills, and surrounding unincorporated areas are served by the Fire District. District personnel responded to 14,342 emergency calls in 2024.



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

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

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

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

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



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

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

A general aviation airport owned by the County of San Bernardino lies within the District. This airport had approximately 194,000 aircraft operations for the twelve-month period ended December 31, 2024. Although the County is responsible for crash-fire-rescue services at the airport, they have no resources assigned there. The District provides structural fire protection and emergency medical services at the airport. Consistent with the level of training and available resources, and in the absence of County fire resources, the District also provides initial response to aircraft incidents.

In addition to airport fire and emergency medical needs, hazardous materials incidents are expected to occur at the airport hangar facilities.



The wildland urban interface of Chino Hills presents a significant threat for wildfire. Over 14,000 acres of grass, brush and oak trees pose a seasonal fire threat to the residential interface. Over 300 residences are inspected annually, as part of the District’s Brush Inspection program, focusing on the removal of flammable vegetation. Agricultural fires in both the cities of Chino Hills and Chino pose a potential threat. Emergency medical and rescue services, as well as extensive automatic and mutual aid

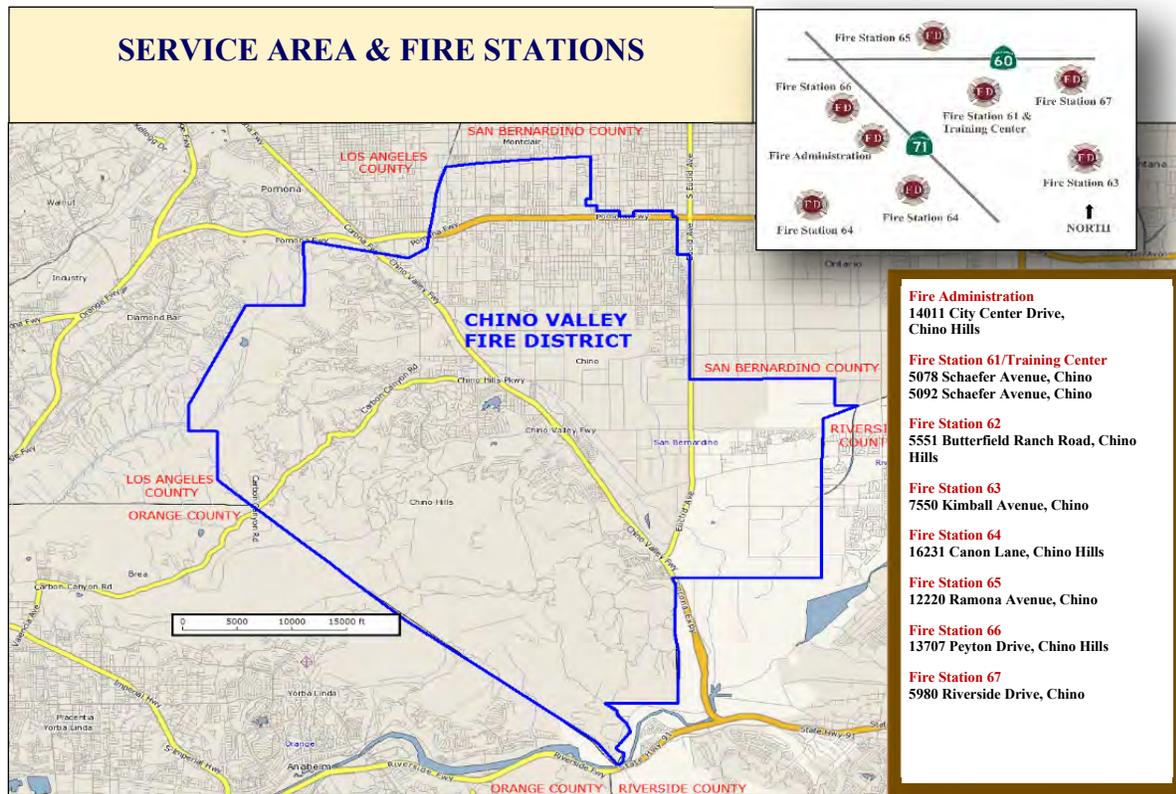
support, respond to incidents occurring in these rural areas, when needed.

In June 1990, 18 homes and one business were destroyed by a 6,600-acre wildfire that resulted in more than \$4.8 million dollars in damage. In November 2008, the “Freeway Complex Fire” destroyed 187 structures while burning 30,305 acres (13,304 acres in Chino Hills and the State Park) causing approximately \$16.1 million in damage. Although only one out-building was lost within the District, the potential existed for a devastating event. In October 2020, the “Blue Ridge Fire” burned 13,964 acres in District and in Orange County, destroying one structure and damaging nine others in Orange County. The total incident cost was approximately \$13 million.

There are a variety of transportation routes throughout the District, such as railroad routes, two freeways, two highways, congested city streets and rural roads, which provide a diverse and often over-burdened transportation system. These transportation routes are frequently subject to a variety of potentially complex emergency incidents including vehicle accidents, fires, and hazardous materials related incidents,



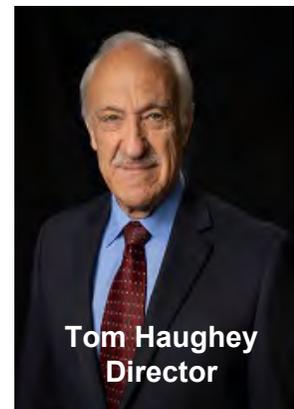
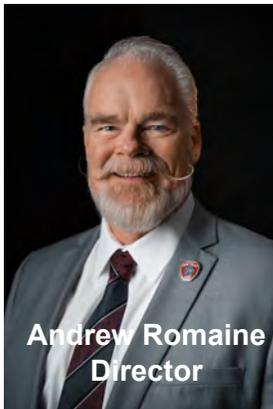
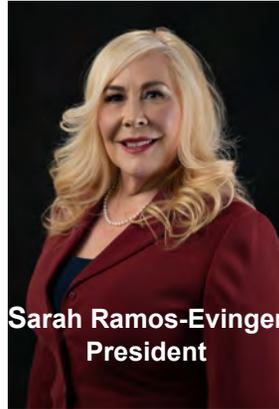
all which require emergency fire, medical and rescue services. Two large flood control channels, subsidiary channels and creeks, and the Prado Reservoir present the potential for water rescue incidents. Disasters experienced by Southern California may include earthquakes, flooding, landslides, fire conflagrations, commercial aviation accidents, terrorism and civil unrest.



The District operates seven fire stations and employs approximately 156 full-time equivalent employees, including 116 sworn safety personnel. In addition to providing fire and emergency medical services within its jurisdiction, the District also provides fire and life safety inspections, community education and community preparedness within the community.

CHINO VALLEY FIRE DISTRICT

Board of Directors & District Management



Contact: clerk@chofire.org

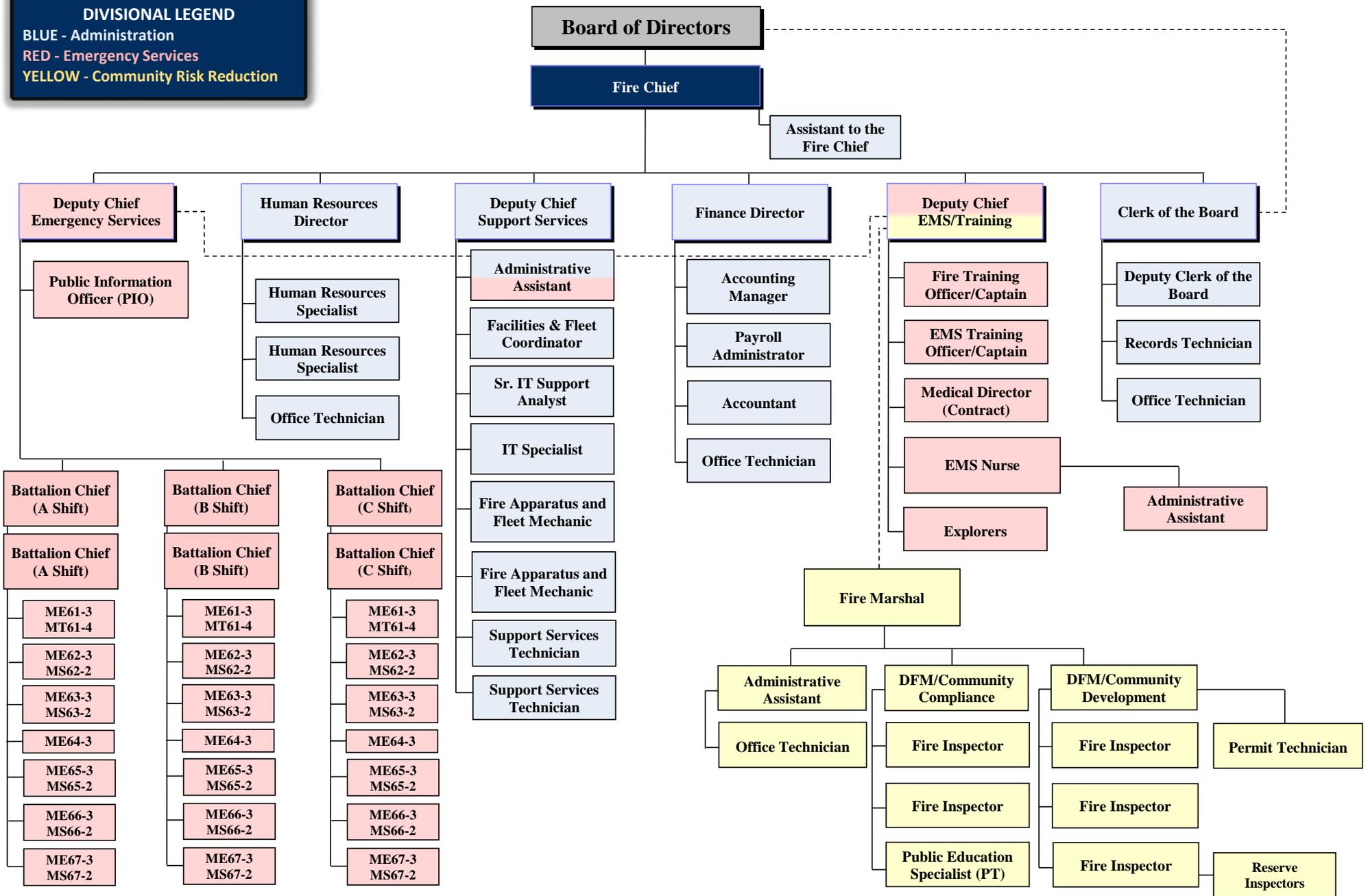


Senior Management Staff

Jeremy Ault	Deputy Chief
Nathan Cooke	Deputy Chief
Carlos Skibar	Deputy Chief
Mark Shaker	Finance Director
Angela Robles	Clerk of the Board
Anthony Arroyo	Human Resources Director

Chino Valley Fire District

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



Chino Valley Fire District Personnel Listing

Full-Time Equivalent Staffing	FY22	FY23	FY24	FY25	FY26	Change FY25 to FY26
Administration						
Accountant	1.0	1.0	1.0	1.0	1.0	
Accounting Manager	-	-	-	1.0	1.0	
Administrative Battalion Chief	2.0	2.0	2.0	-	-	
Administrative Assistant	-	-	0.5	0.5	0.5	
Administrative Secretary	1.5	1.5	-	-	-	
Assistant to the Fire Chief	1.0	1.0	1.0	1.0	1.0	
Auxiliary Worker	2.0	2.0	-	-	-	
Clerk of the Board/Administrative Manager	1.0	1.0	-	-	-	
Clerk of the Board	-	-	1.0	1.0	1.0	
Deputy Clerk of the Board	-	-	1.0	1.0	1.0	
Deputy Chief	1.0	1.0	1.0	1.0	1.0	
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0	
Finance Director	1.0	1.0	1.0	1.0	1.0	
Fire Apparatus and Fleet Mechanic	-	-	2.0	2.0	2.0	
Fire Chief	1.0	1.0	1.0	1.0	1.0	
Fire Equipment Mechanic	1.0	1.0	-	-	-	
Human Resources Director	1.0	1.0	1.0	1.0	1.0	
Human Resources Specialist	2.0	2.0	2.0	2.0	2.0	
Lead Fire Equipment Mechanic	1.0	1.0	-	-	-	
Office Technician	4.0	4.0	3.0	2.0	2.0	
Payroll Administrator	1.0	1.0	1.0	1.0	1.0	
Payroll Coordinator	-	-	-	-	-	
Public Information Officer	-	-	1.0	1.0	1.0	
Records Technician	-	-	1.0	1.0	1.0	
Support Services Technician	-	-	2.0	2.0	2.0	
Sr. IT Support Analyst	1.0	1.0	1.0	1.0	1.0	
IT Specialist	1.0	1.0	1.0	1.0	1.0	
Total Administration	24.5	24.5	25.5	23.5	23.5	-
Community Risk Reduction						
Administrative Assistant	-	-	1.0	1.0	1.0	
Administrative Secretary	1.0	1.0	-	-	-	
Deputy Fire Marshal	3.0	3.0	3.0	3.0	3.0 *	
Deputy Chief	1.0	1.0	0.5	0.5	0.5	
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	-	-	-	-	-	
Total Community Risk Reduction	15.6	15.6	15.1	15.1	15.1	-
Emergency Services						
Administrative Assistant	-	-	1.5	1.5	1.5	
Administrative Secretary	1.5	1.5	-	-	-	
Battalion Chief	3.0	3.0	3.0	6.0	6.0	
Deputy Chief	1.0	1.0	1.5	1.5	1.5	
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	57.0	57.0	57.0	57.0	57.0	
Office Technician	-	-	-	-	-	
Public Information Officer	1.0	1.0	-	-	-	
Total Emergency Services	114.5	114.5	114.0	117.0	117.0	-
GRAND TOTAL	154.6	154.6	154.6	155.6	155.6	-

* Not Fully Funded: 1.0 Deputy Fire Marshal, 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

Strategic Planning & Mission, Vision, Values Goals Update

Why a Strategic Plan Now?

The District's service environment continues to evolve due to population growth, increasing call volumes, infrastructure development, and inflationary cost pressures. These conditions necessitate a deliberate and forward-looking strategic plan that aligns organizational priorities with the changing needs of the community and our personnel.

Strategic Planning Objectives

The goal of this initiative is to create a five-year plan that will:

- Define clear organizational priorities
- Align operations with community expectations
- Enhance internal performance measurement and accountability
- Refine the District's Mission, Vision, and Values (MVV)

Stakeholder Involvement

Citygate Associates, LLC is facilitating a highly collaborative process involving:

- Members of the Board of Directors
- Executive leadership and staff from all divisions
- Community stakeholders through confidential surveys and outreach efforts

Strategic Planning Process Overview

The planning process includes the following key steps:

1. Planning Kick-off & Stakeholder Engagement
2. Environmental Scan & Needs Assessment
3. MVV Review and Refinement
4. Gap Analysis & Visioning Success
5. Strategic Goal Setting & Action Planning
6. Implementation & Monitoring

Timeline

The final Strategic Plan, including a fully updated MVV, is scheduled for completion in Q4 of 2025. Until then, the current MVV continues to guide District operations and policy decisions.

Integration with Budget and Long-Term Planning

Strategic goals developed through this process will directly influence future annual budget cycles, capital investment decisions, and the District's Long-Range Financial Plan. This ensures financial stewardship remains aligned with community needs and operational priorities.

Ongoing Review and Accountability

The Strategic Plan will include implementation timelines, performance indicators, and a framework for regular progress reviews. The District is committed to reviewing and updating the plan at least every five years, or sooner as necessary to adapt to changing conditions.

CHINO VALLEY FIRE DISTRICT

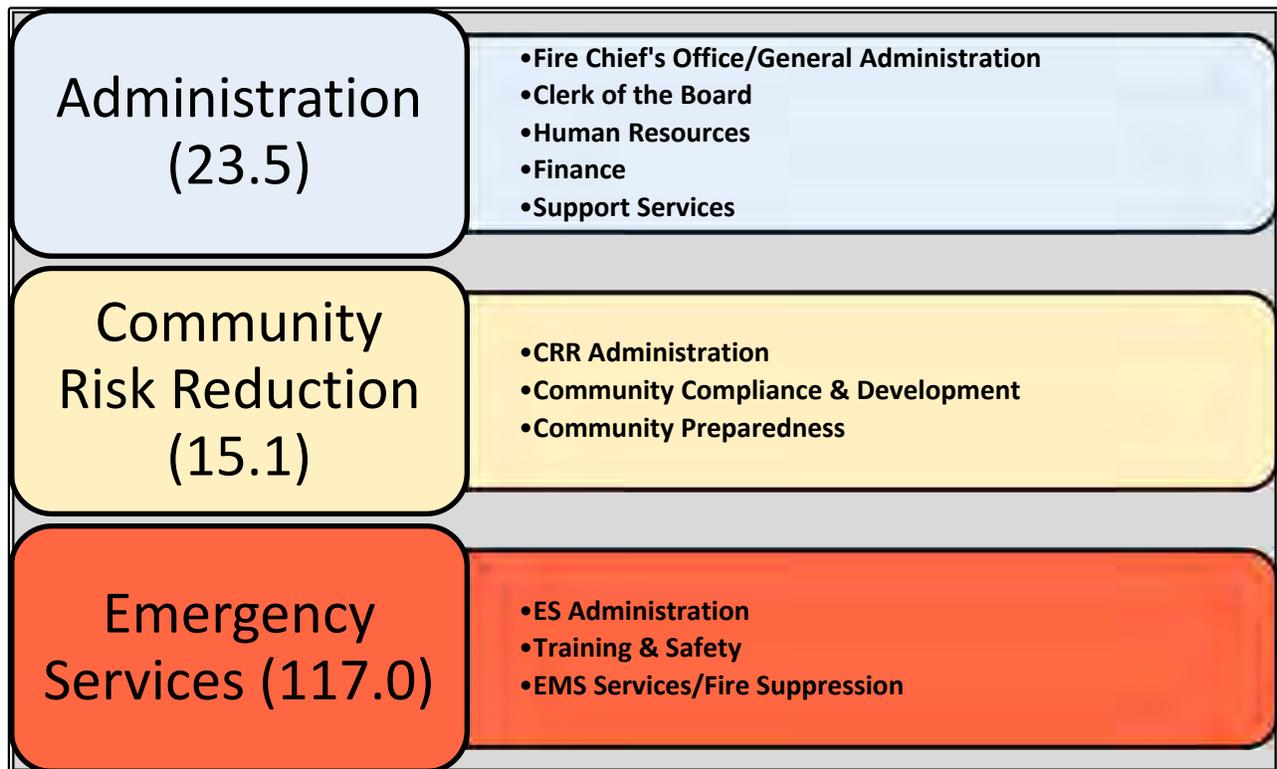
Staffing Overview & Departmental Reporting

STAFFING OVERVIEW

As a public safety agency, the vast majority of the District’s employees, about 76% of positions authorized in the FY26 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 35 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 155.6 full-time equivalent (FTE) positions are authorized in the FY26 budget



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

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

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

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

LABOR COMMITMENTS			
	CVPF Local 3522 (Safety)	Teamsters Local 1932 (Non-Safety)	Unrepresented Management & Confidential Personnel[^]
# of Covered Employees	107	25	20
MOU Expiration	June 30, 2027	June 30, 2027	June 30, 2027 (Board resolution)
Classic Retirement Benefit Formula	3% @ 55	2.5% @ 55 (Non-Safety) 3% @ 55 (Safety)	2.5% @ 55 (Non-Safety Mgmt) 3% @ 55 (Safety Mgmt)
PEPRA Retirement Benefit Formula¹	2.7% @ 57	2% @ 62 (Non-Safety) 2.7% @ 57 (Safety)	2% @ 62 (Non-Safety) 2.7% @ 57 (Safety)
Future Known Salary Changes²	3% July 1, 2025	2% July 1, 2025	3% July 1, 2025 Management 2% July 1, 2025 Confidential Personnel

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

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

DEPARTMENTAL REPORTING

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

ADMINISTRATION

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

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



COMMUNITY RISK REDUCTION

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

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

EMERGENCY SERVICES

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

1. Administration
2. Training
3. Suppression

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10 Administration
Department: 01 ADMINISTRATION

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

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY2026
Fire Chief	1.0	1.0	1.0	1.0	1.0
Assistant to the Fire Chief	0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	0.0	0.0	0.0
Total	2.0	3.0	2.0	2.0	2.0

EXPENDITURES BY MAJOR CATEGORY*					
	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 1,275,119	\$1,105,671	\$1,142,738	\$1,247,101	\$1,205,664
Services and supplies	1,598,824	2,034,705	2,279,676	2,269,220	2,627,918
Capital Outlay	160,209	63,722	-	100,000	35,000
Total	\$3,034,152	\$3,204,098	3,422,414	3,616,321	3,868,582

**Expenditure includes Board related cost.*

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

ADMINISTRATION DEPARTMENT GOALS & OBJECTIVES:

1. Maintain the California Special Districts Association Platinum level accreditation;
2. Maintain the California Special Districts Association District Transparency Certificate of Excellence;
3. Continue to present the Fire District’s dedication of service to the community through the yearly State of the Fire District;
4. Administer new Fire Station 68 and Essential Resource Facility project;
5. Update District Standards of Coverage (SOC) and Master Plan;
6. Commence ambulance transport service (ATS) with CONFIRE JPA starting October 1, 2024.

FY26 BUDGET						
ADMINISTRATION DEPT PERFORMANCE MEASURES						
MEASUREMENT	Goal #	Metric	2023	2024	2025 Estimate	2026 Goal
Platinum accreditation	1	Accreditation status (Yes/No)	YES	YES	YES	YES
Transparency Certificate of Excellence	2, 3	Certificate Status (Yes/No)	YES	YES	Yes	YES
State of the Fire District Presentation	1, 2, 3, 4, 5	Event Status (Yes/No)	YES	YES	Yes	YES
Fire Station 68 and ERF Project	1, 2, 4, 5	% of project completion	Property Transfer Complete	Construction Documents Phase	Award Bid for Construction	50% Construction complete
SOC and Master Plan Update	1, 2, 3, 4, 5	% of Project Completion	N/A – New Goal	0% Project Awarded to Citygate	5% of SOC Process	100% Complete
Ambulance Transport Service (ATS)	1, 2, 4,5,6	Process status to completion	Preliminary RFP development	Submit RFP to provide Ambulance Service	RFP awarded by SB County Supervisors	Pending Judge ruling

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 11	FINANCE

The **Finance** department personnel are responsible for all accounting and finance related functions of the District, including general accounting and financial reporting, accounts receivable and payable, purchasing, budgeting, treasury, payroll, financial planning and analysis. The District does not have an elected treasurer.

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Finance Director	1.0	1.0	1.0	1.0	1.0
Accounting Manager	-	-	-	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0
Payroll Administrator³	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	4.0	4.0	4.0	5.0	5.0

³Reclassified from Payroll Coordinator during FY22.

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 962,992	\$ 855,459	\$ 777,536	\$ 799,575	\$1,132,218
Services and supplies	92,779	129,360	148,724	351,648	324,507
Capital Outlay	-	-	-	-	-
Total	\$ 1,055,771	\$ 984,819	\$ 926,260	\$ 1,151,223	1,456,725

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FINANCE DEPARTMENT GOALS & OBJECTIVES:

1. Publish an annual budget document which meets the requirements of the GFOA awards program;
2. Publish a Comprehensive AFR which meets the requirements of the GFOA awards program;
3. Continue employee staff development by collectively completing at least 100 hours of professional training and education;
4. Integrate new Accounting Manager Position
5. Improve Workload Distribution

FY26 BUDGET FINANCE DEPT PERFORMANCE MEASURES						
MEASUREMENT	Goal #	Metric	2023	2024	2025 Estimate	2026 Goal
GFOA Budget award	#1, #2, #4, #5	GFOA Award status (Yes/No)	YES	YES	YES	YES
GFOA Comprehensive AFR award	#1, #2, #4, #5	GFOA Award status (Yes/No)	YES	YES	YES	YES
Employee development – staff training	#1, #3, #5	Total hours of professional training completed by finance staff	96 hours	96 hours	115 hours	150 hours
Integrate New Accounting Manager	#3, #4	Onboard and Integrate new Accounting Manager	N/A – New Goal	N/A – New Goal	0% (new hire onboarding)	60% (integration, training, responsibility)
Improve Workload Distribution	#3, #4, #5	% of critical functions cross-trained/backup	N/A – New Goal	N/A – New Goal	N/A – New Goal	25-50% backup coverage of critical duties

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10 Administration
Department: 12 HUMAN RESOURCES

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

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Human Resource Director	1.0	1.0	1.0	1.0	1.0
Human Resources Specialist	2.0	2.0	2.0	2.0	2.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	4.0	4.0	4.0	4.0	4.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 627,376	\$ 676,408	\$ 698,891	\$ 684,749	\$ 824,256
Services and supplies	177,044	128,135	172,440	178,100	179,350
Capital Outlay	-	-	-	-	-
Total	\$ 804,420	\$ 804,543	\$ 871,331	\$ 862,849	\$ 1,003,606

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

HR DEPARTMENT GOALS & OBJECTIVES:

1. Amend District’s Personnel Rules to include legislated and procedural updates;
2. Document Human Resources policies and procedures;
3. Convert all materials and processes relating to recruitment to a digital format.
4. Full implementation of Benefits Administration to integrate with Open Enrollment;
5. Create District Training videos for staff including Updated Worker’s Comp overview and NEOGOV training videos.

FY26 BUDGET HR DEPT PERFORMANCE MEASURES						
MEASUREMENT	Goal #	Metric	2023	2024	2025 Estimate	2026 Goal
Document HR Procedures	#2, #3, #5	% of HR processes documented	Documented 35% of HR processes and procedures	Documented 35% of HR processes and procedures	Document at least 50% of HR processes and procedures	Document at least 80% of HR processes and procedures
LOGO’s Benefits Administration Module	#3	Project status phase (testing – implementation – completion)	Continuous testing but not implemented.	Finalize Testing Period	Testing completion and integration phase	100% Implementation.
District Training Videos	#1, #5	% of completion before utilization	5% - preparation	10% gather materials/ record and upload	25% Recording and uploadin	100% recording and uploading complete
Update Personnel Rules to reflect changes to current law	#5	% of completion	n/a – new goal	n/a – new goal	n/a – new goal	100% completion
Update Workers’ Compensation Protocols and Provide Training	#1	% of completion	n/a – new goal	n/a – new goal	n/a – new goal	100% completion

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10 Administration
Department: 13 CLERK OF THE BOARD

The **Clerk of the Board** (COB) department is responsible for public meeting agenda management, records retention, public records requests, elected officials relations, support to the Board of Directors, as well as general office administrative functions and support. The Clerk of the Board/Administrative Manager is a non-elected staff position.

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Clerk of the Board	1.0	1.0	1.0	1.0	1.0
Administrative Secretary⁴	1.0	0	0	0	0
Deputy Clerk of the Board	0	1.0	1.0	1.0	1.0
Office Technician⁵	1.0	1.0	1.0	1.0	1.0
Records Technician	0	1.0	1.0	1.0	1.0
Total	3.0	4.0	4.0	4.0	4.0

⁴ *Reclassified to Deputy COB*

⁵ *Reclassified to Records Technician (1 Office Technician Position)*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 477,878	\$ 562,968	\$ 506,582	\$ 574,976	\$ 765,881
Services and supplies	43,902	63,540	60,940	61,600	61,400
Capital Outlay	-	-	-	-	-
Total	\$ 521,780	\$ 626,508	\$ 567,522	\$ 636,576	\$ 827,281

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

COB DEPARTMENT GOALS & OBJECTIVES:

1. Board/Committee Meeting Agendas and Minutes
Objective: Ensure timely and accurate preparation and distribution of agenda packets and minutes to support effective governance and transparency.
2. Public Records Requests
Objective: Enhance the efficiency of public records requests processing by utilizing NextRequest online tracking system.
3. Form 700 E-Filing System
Objective: Increase the use of the Form 700 e-filing system among Form 700 Statement of Economic Interests filers.
4. Employee Development
Objective: Ensure staff attend at least one professional conference annually that supports development in the municipal clerk profession and aligns with Chino Valley Independent Fire District priorities.

FY26 BUDGET COB DEPT PERFORMANCE MEASURES						
MEASUREMENT	District Goal #	Metric	2023	2024	2025 Estimate	2026 Goal
Board/Committee Meeting Agenda Packets and Minutes	1, 2, 4	# prepared within required timeframe	57 agenda packets and minutes processed	64 agenda packets and minutes processed	58 agenda packets and minutes processed	60 agenda packets and minutes are anticipated
Public Records Requests	1, 2	# processed each year	316 records requests processed	265 records requests processed	245 records requests processed	250 records requests are anticipated
Form 700 E-Filing System (*system implemented in FY 2024)	1, 5	% using E-Filing system	n/a*	89% of users filed electronically	90% of users filed electronically	92% of users projected to file electronically
Employee Development	3, 5	# of conference attended by staff	1 conference attended by 1 staff member	2 conferences attended by 3 staff members	2 conferences attended by 3 staff members	4 conferences are anticipated with at least one member attending each conference

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 10	Administration
Department: 15	SUPPORT SERVICES

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

FTE PERSONNEL					
	FY 2021	FY 2023	FY 2024	FY 2025	FY 2026
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Administrative Battalion Chief	2.0	2.0	2.0	0	0
Administrative Secretary⁶	0.5	0.5	0	0	0
Administrative Assistant	0	0	0.5	0.5	0.5
Auxiliary Worker⁷	2.0	2.0	0	0	0
Support Services Technician	0	0	2.0	2.0	2.0
Facilities & Fleet Coordinator	1.0	1.0	1.0	1.0	1.0
Lead Fire Equipment Mechanic	0	1.0	1.0	0.0	0.0
Fire Apparatus & Fleet Mechanic	0	1.0	1.0	2.0	2.0
Senior IT Support Analyst	1.0	1.0	1.0	1.0	1.0
IT Specialist	1.0	1.0	1.0	1.0	1.0
Total	8.5	10.5	10.5	8.5	8.5

⁶ Reclassified to Administrative Assistant

⁷ Reclassified to Support Services Technician

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 1,360,727	\$ 1,501,610	\$ 1,566,600	\$ 1,086,311	\$1,195,293
Services and supplies	67,994	84,030	97,370	110,580	99,630
Capital Outlay	28,698	-	-	5,500	
Total	\$ 1,457,419	\$ 1,585,640	\$ 1,663,970	\$ 1,202,391	\$1,294,923

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

SS DEPARTMENT GOALS & OBJECTIVES:

1. **Enhancing Emergency Apparatus Connectivity with Starlink:** This goal aims to improve the connectivity of emergency apparatus using Starlink technology, ensuring reliable communication during emergencies.
2. **Desktop replacement for all facilities:** This objective focuses on upgrading desktop computers across all facilities to enhance productivity and ensure staff access the latest technology.
3. **Enhance and update District Supply and Emergency Cache:** This goal involves updating and improving the district's supply and emergency cache to ensure that all necessary resources are available and easily accessible during emergencies.
4. **Review and update SS personnel positions if applicable:** This objective aims to review and update the positions within the Support Services department to ensure that the team is structured effectively and that roles are aligned with current needs.
5. **Delivery of 3 Apparatus:** Class 3 Aircraft unit, One Type 1 Engine, and a Tractor Drawn Aerial (TDA)

FY26 BUDGET SS DEPT PERFORMANCE MEASURES						
MEASUREMENT	District Goal #	Metric	FY 2023	FY 2024	FY 2025 Estimate	FY 2026 Goal
Enhancing Emergency Apparatus Connectivity	#1, #2, #4, #5	# of Apparatus equipped with Starlink	N/A - New	N/A - New	0% - Testing	100% complete
Desktop replacement for all facilities	#1, #2, #4, #5	% of desktops replaced	N/A - New	N/A - New	N/A - New	100% complete
Enhance and update District Supply and Emergency Cache	#1, #2, #4, #5	% of items meeting updated standards	N/A - New	N/A - New	0% - items pending delivery	50% complete
Review and update SS personnel positions if applicable	#1, #2, #3, #4, #5	# of positions reviewed	N/A - New	N/A - New	N/A - New	100% complete by Q2
Delivery of Apparatus	#1, #2, #3, #4, #5	Deployment readiness % after delivery	N/A - New	0% pending delivery	0% pending delivery/ delays	100% delivered and operational

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 20	Community Risk Reduction
Department: 01	ADMINISTRATION

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

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY2026
Deputy Chief	1.0	1.0	1.0	.5	.5
Fire Marshal	1.0	1.0	1.0	1.0	1.0
Administrative Secretary⁸	1.0	1.0	0	0	0
Administrative Assistant	0	0	1.0	1.0	1.0
Total	3.0	3.0	3.0	2.5	2.5

⁸ *Reclassified to Administrative Assistant*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 598,957	\$ 775,039	\$ 812,118	\$ 840,347	\$ 928,287
Services and supplies	6,058	24,760	25,275	27,435	28,395
Capital Outlay	-	-	-	-	-
Total	\$ 605,015	\$ 799,799	\$ 837,393	\$ 867,782	\$ 956,682

CRR DIVISION-WIDE GOALS & OBJECTIVES:

1. Improve collection of invoices issued for inspection services.
2. Improve fire safety compliance through fire and life safety inspections.
3. Build upon existing processes to ensure efficiency with new technology upgrades.
4. Ensure personnel meet or exceed training standards.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY26 BUDGET						
CRR DIVISION-WIDE PERFORMANCE MEASURES						
MEASUREMENT	Metric	District Goal #	FY 2023	FY 2024	FY 2025 ESTIMATE	FY 2026 GOAL
Improve collection of invoices issued for inspection services	Percentage of invoices collected.	#1, 2, 4, 5	97%	95%	95%	90%
Improve fire safety compliance through fire and life safety inspections	Completed number of fire and life safety inspections	#1, 2, 4, 5	388	356	463	486
Build upon existing processes to ensure efficiency with new technology upgrades.	Completed number of electronic plan checks allowing for efficiency with new technology.	#1, 2, 4, 5	2804	2694	3000	2500
Utilize new technology for preplans	Completed number of preplans allowing for efficiency with new technology.	#1, 2, 4, 5	627	780	500	450
Ensure personnel meet or exceed training standards	Hours for employee development/staff training.	#1, 3, 5	915.5 hrs.	693 hrs.	800 hrs.	800 hrs.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 20 Community Risk Reduction
Department: 21 COMPLIANCE & DEVELOPMENT

Community Compliance and Development is organized as a single department while providing a variety of services. Community Compliance oversees the District’s vegetation management program, consisting of bi-annual inspections conducted by fire inspectors to ensure proper clearance of vegetation and other combustible materials. Fire inspectors are also responsible to conduct mandatory occupancy inspections along with targeted inspections to ensure fire code compliance. This includes coordination of engine company inspections. Community Compliance also oversees the District’s fire investigation program. Fire investigators are highly trained specialists who use a systematic approach and knowledge of basic fire science to conduct fire investigations. Investigators are also trained to gather evidence for prosecution in the event of arson-related fires.

Community Development ensures all new construction in the Chino Valley is code compliant by working with developers prior to building design to ensure code requirements are understood and met. District personnel review plans prior to construction and issue permits for various construction related projects. Once plans are approved and permits have been issued, inspections are conducted to ensure compliance with approved plans, codes, and/or standards.

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Deputy Fire Marshal	2.0	2.0	2.0	2.0	2.0
Fire Inspector	7.0	7.0	7.0	7.0	7.0
Permit Technician	1.0	1.0	1.0	1.0	1.0
Office Technician	1.0	1.0	1.0	1.0	1.0
Total	11.0	11.0	11.0	11.0	11.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022 BUDGET	FY2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 1,545,074	\$ 1,649,998	\$ 1,670,892	\$ 1,688,917	\$1,816,931
Services and supplies	180,820	180,922	195,520	228,640	228,025
Capital Outlay	33,195	-	-	15,280	
Total	\$ 1,759,089	\$ 1,830,920	\$ 1,866,412	\$ 1,932,837	\$2,044,956

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 20 Community Risk Reduction
Department: 22 PREPAREDNESS

Community Preparedness empowers the public with knowledge for emergency preparedness. This department also promotes fire and life safety education to all segments of the population and works in partnership with local community groups, volunteer organizations, non-profits, our local schools and community leaders.

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2023	FY 2025	FY2026
Deputy Fire Marshal	1.0	1.0	1.0	1.0	1.0
Public Education Specialist	0.6	0.6	0.6	0.6	0.6
Public Information Officer	1.0	0 ⁹	0	0	0
Total	2.6	1.6	1.6	1.6	1.6

⁹*Transferred to EMS Administration*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 275,094	\$ 92,260	\$ 106,076	\$ 96,219	\$ 74,015
Services and supplies	34,806	58,865	63,615	68,030	66,910
Capital Outlay	-	-	-	-	-
Total	\$ 309,900	\$ 151,125	\$ 169,691	\$ 164,249	\$ 140,925

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60 Emergency Services
Department: 01 ADMINISTRATION

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

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2023	FY 2025	FY 2026
Deputy Chief	1.0	1.0	1.0	0.5	0.5
Administrative Secretary¹⁰	0.5	0.5	0	0	0
Administrative Assistant	0	0	0.5	0.5	0.5
Public Information Officer	0	1.0 ¹¹	1.0	1.0	1.0
Total	1.5	2.5	2.5	2.0	2.0

¹⁰ *Reclassified Administrative Assistant*

¹¹ *Transferred from 20-22, CRR Preparedness*

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 640,577	\$ 789,295	\$ 818,497	\$ 1,360,300	\$1,493,866
Services and supplies	33,601	60,175	64,155	74,475	68,475
Capital Outlay	-	-	-	-	
Total	\$ 674,178	\$ 849,470	\$ 882,652	\$ 1,434,775	\$1,562,341

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60 Emergency Services
Department: 61 TRAINING

Training combines classroom, computer and hands-on applications for training of ES firefighter personnel. An Emergency Medical Services (EMS) nurse and two training captains provide training and support to District firefighters. Overseen by the District’s contracted physician medical director, training staff is responsible for maintaining the EMS program, including training, compliance, quality assurance and patient care reporting. Training is also responsible for community outreach programs which include community CPR and First Care Provider classes.

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY2026
Fire Captain/ EMS Training Officer	1.0	1.0	1.0	1.0	1.0
Fire Captain/ Fire Training Officer	1.0	1.0	1.0	1.0	1.0
Administrative Secretary¹²	0	1.0 ⁴	0	0	0
Administrative Assistant	0	0	1.0	1.0	1.0
Office Technician¹³	0.7	0	0	0	0
EMS Nurse	1.0	1.0	1.0	1.0	1.0
Total	3.7	4.0	4.0	4.0	4.0

¹² *Reclassified to Administrative Assistant*

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

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$ 1,300,436	\$ 1,292,254	\$ 1,378,768	\$ 1,448,800	\$1,623,832
Services and supplies	112,196	127,234	133,278	133,498	119,451
Capital Outlay	-	14,000	-	180,000	10,000
Total	\$ 1,412,632	\$ 1,419,488	\$ 1,512,046	\$ 1,762,298	\$1,753,283

TRAINING DEPARTMENT GOALS & OBJECTIVES:

1. **Implement Whole Blood Products Program:** This goal aims to introduce whole blood products into the EMS system to improve patient outcomes during emergencies
2. **Implement Nurse Practitioner and Community Based Paramedicine Program:** This objective focuses on integrating nurse practitioners and community-based paramedicine into the EMS system to enhance patient care and community health
3. **Implement Early Sepsis Detection Trial Study:** This goal involves conducting a trial study on early sepsis detection to improve the identification and treatment of sepsis in patients
4. **Implement Ultrasound Trial Study:** This objective aims to introduce ultrasound technology into the EMS system through a trial study to enhance diagnostic capabilities
5. **Enhance education technologies for Fire/EMS:** This goal involves upgrading and improving education technologies for Fire/EMS personnel to ensure they have access to the latest training and resources
6. **Improve EMS QI process:** This objective focuses on enhancing the quality improvement (QI) process within the EMS system to ensure continuous improvement in patient care and service delivery

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY26 BUDGET TRAINING DEPT PERFORMANCE MEASURES						
MEASUREMENT	District Goal #	Metric	FY 2023	FY 2024	FY 2025 ESTIMATE	FY 2026 GOAL
Implement Whole Blood Products Program	#1, #4, #5	% of units equipped with whole blood products	N/A- New Goal	N/A- New Goal	N/A- New Goal	100% equipped
Community Paramedicine	#1, #3, #4 #5	Deliver recommendation and	N/A- New Goal	N/A- New Goal	N/A- New Goal	Recommendation to the Board
Implement Early Sepsis Detection Trial Study	#1, #4, #5	% of EMS personnel trained on sepsis screening	N/A- New Goal	N/A- New Goal	N/A- New Goal	100% trained
Implement Ultrasound Trial Study	#1, #4, #5	% of EMS personnel trained on point of care	N/A- New Goal	N/A- New Goal	N/A- New Goal	100% trained
Enhance education technologies	#1, #4, #5	% of new education platforms/tools implemented	N/A- New Goal	Review platforms	10% implemented	50% implemented
Improve EMS QI process	#1, #2, #3,	% of recommendations implemented	N/A- New Goal	Compliance recommendations	20%	75%

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

Division: 60 Emergency Services
Department: 62 SUPPRESSION

Suppression personnel provide emergency medical care and fire and rescue services, working 24 hours a day, seven days a week, 365 days a year, with the District operating three shifts. The majority of District suppression personnel are state licensed paramedics, enabling the District to maintain the highest level of care and support to the community. District paramedics provide state-of-the-art advanced life support care, including pre-hospital 12-lead ECG’s, standing orders for patients with Acute Coronary Syndrome, and transcutaneous cardiac pacing.

FTE PERSONNEL					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Battalion Chief	3.0	3.0	3.0	6.0	6.0
Fire Captain	24.0	24.0	24.0	24.0	24.0
Fire Engineer	24.0	24.0	24.0	24.0	24.0
Firefighter/ Paramedic	51.0	57.0	57.0	57.0	57.0
Total	103.0	103.0	103.0	112.0	112.0

EXPENDITURES BY MAJOR CATEGORY					
	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Salaries and benefits	\$35,494,587	\$35,031,554	\$36,983,206	\$37,406,515	\$41,442,027
Services and supplies	3,900,223	4,731,113	4,652,182	5,102,483	5,188,107
Capital Outlay	871,758	1,152,653	677,000	4,697,812	797,630
Total	\$40,266,568	\$40,915,320	\$42,312,388	\$47,206,810	\$47,427,764

SUPPRESSION DEPARTMENT GOALS & OBJECTIVES:

1. Improve Response Readiness and Turnout Times: Focus on enhancing response readiness and reducing turnout times for emergency incidents. Measure success by achieving a 10% reduction in average turnout times and ensuring all personnel meet readiness standards within the fiscal year.

2. Achieve Type-2 Swift Water Rescue Designation: Obtain a Type-2 Swift Water Rescue designation from the Office of Emergency Services (OES) and support the state's mission. This includes acquiring all necessary equipment and completing all required training and certification for 100% of the designated swift water rescue team members within the fiscal year.

3. Equip and Train for REMS Deployment: Focus on acquiring the necessary equipment and training personnel to participate in Rapid Extraction Module Support (REMS). Measure success by ensuring 100% of the required equipment is acquired and all designated personnel are trained within the fiscal year.

4. Participate in Regional USAR Task Force: Collaborate with San Bernardino County Fire, Rancho Cucamonga Fire, and Ontario Fire to form a Regional Urban Search and Rescue (USAR) Task Force. Measure success by participating in at least four joint training exercises and achieving a 100% readiness rating for all USAR team members within the fiscal year.

5. Take Possession of Class 3 ARFF Unit: Acquire a Class 3 Aircraft Rescue and Fire-Fighting unit and continue training all personnel in airport operations. Measure success by ensuring 100% of personnel are trained and certified in ARFF operations within six months of taking possession of the unit.

6. Deploy New Truck Company Apparatus: Take delivery of new truck company apparatus and equipment and deploy them accordingly. Measure success by ensuring the new apparatus is fully operational and integrated into the fleet within three months of delivery, and achieving a 95% operational readiness rate for the new equipment.

CHINO VALLEY FIRE DISTRICT

STAFFING OVERVIEW & DEPARTMENTAL REPORTING

FY26 BUDGET SUPPRESSION DEPT PERFORMANCE MEASURES						
MEASUREMENT	District Goal	METRIC	FY 2023	FY 2024	FY 2025 ESTIMATE	FY 2026 GOAL
Improve Response Readiness and Turnout Times	#1, #2, #4, #5	% reduction in average turnout times	Data Not Available	Baseline 0%	5% reduction	10% reduction
Achieve Type-2 Swift Water Rescue Designation	#1, #5	% of team members trained and certified	N/A New Goal	50% trained	75% trained	100% trained
Equip and Train for REMS Deployment	#1, #5	% of equipment acquired and personnel trained	N/A New Goal	40% acquired & 30% trained	75% acquired & 60% trained	100% acquired & trained
Participate in Regional USAR Task Force	#1, #5	# of joint training exercises and readiness rating	NA – New Goal	Implementation and onboarding	2 exercises completed	4 exercises completed & 100% readiness
Take Possession of Class 3 ARFF Unit	#1, #4, #5	% of personnel trained and certified	On Order	50% trained	75% trained	100% trained within 6 months of possession
Deploy New Truck Company Apparatus	#1, #5	% operational readiness rate	Truck on order	Truck on order	Delivery was expected but delayed	95% operational readiness within 3 months of delivery



CHINO VALLEY FIRE DISTRICT

Account Code Structure

ACCOUNT CODE STRUCTURE

Division – Department

- 100-10-01-000 Administration – **Admin**
- 100-10-11-000 Administration – **Finance**
- 100-10-12-000 Administration – **Human Resources**
- 100-10-13-000 Administration – **Clerk of the Board**
- 100-10-15-000 Administration – **Support Services**

- 100-20-01-000 Community Risk Reduction – **Admin**
- 100-20-21-000 Community Risk Reduction – **Compliance & Development**
- 100-20-22-000 Community Risk Reduction – **Preparedness**

- 100-60-01-000 Emergency Services – **Admin**
- 100-60-61-000 Emergency Services – **Training**
- 100-60-62-000 Emergency Services – **Suppression**

FUND	DIVISION	DEPARTMENT	PROJECT	ACCOUNT
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Example:

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

Fund (this field will always be 100)

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

Department (varies within Division)

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

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

Common Accounts

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

CHINO VALLEY FIRE DISTRICT

District Facilities

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

The District and the City of Chino Hills have entered into an agreement for property transfer and funding for construction of Fire Station No. 68 in Chino Hills. Construction will likely commence in late 2024 with completion and occupancy likely in mid-2027.

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

CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES

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

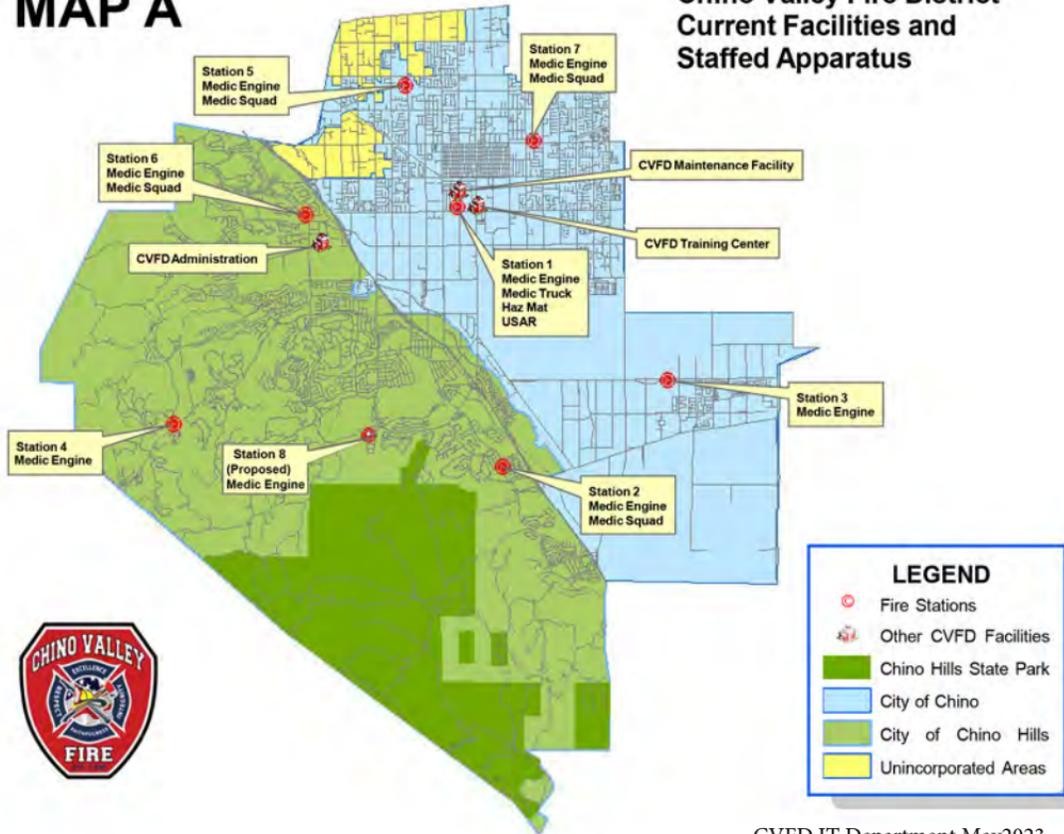
CHINO VALLEY FIRE DISTRICT

DISTRICT FACILITIES

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

MAP A

Chino Valley Fire District Current Facilities and Staffed Apparatus



CVFD IT Department May2023



CHINO VALLEY FIRE DISTRICT
2025-26 Budget Calendar

DATE	ACTIVITY
January 6, 2025	Budget Kick-Off
January 20, 2025	Completed Requests to BCs & DFMs
February 14	Input Due to Deputy Chiefs & Managers
March 7	Budget Input Due to Finance Department
April 16	Budget Review
May 21	Draft Budget to Board
May 28	Budget Workshop
June 11	Original Budget Adoption
February 11, 2026	Mid-Year (Amended) Budget Review

CHINO VALLEY FIRE DISTRICT

Budgetary Practices & Financial Policies

BASIS OF BUDGETING & ACCOUNTING

The District's financial records are maintained in accordance with accounting principles generally accepted in the United States of America (GAAP), as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles.

The District's Annual Comprehensive Financial Report (ACFR) contains both government-wide financial statements prepared on the accrual basis of accounting, as well as governmental fund financial statements prepared on modified accrual basis. As a single purpose fire authority, the District maintains one governmental fund: the General fund. The District reports all of its unrestricted financial and budgetary activities within the General fund.

Budgeted and actual revenues and expenditures are accounted for on a modified accrual basis. Revenues are recognized in the accounting period in which they become susceptible to accrual; that is, when they become measurable and available to finance expenditures of the current period. "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Accrued revenues include property taxes received within 60 days after fiscal year-end and earnings on investments paid after year-end. Expenditures are recorded when the liability is incurred, if measurable, except for unmatured interest on long-term debt, if applicable, which is recognized when due.

BUDGET CONTROL AND AMENDMENT

The Fire Chief is ultimately responsible for ensuring expenditures are within budget allocations and may adopt budget policies necessary to carry out that responsibility within his authority. Except in prescribed emergencies, no expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board of Directors as set forth in this budget.



The Board approves total budgeted appropriations and any necessary budget amendments throughout the year by resolution. The approved budget provides for the general operation of the District and includes the proposed expenditures of the District and the means of financing them. Formal budgetary integration at the fund level is employed as a management control device to monitor budget-to-actual performance throughout the fiscal year. Publicly available monthly budget-to-actual financial reports are prepared and are presented at regular monthly meetings of the District's Board of Directors.

Budgets are adopted on a basis consistent with GAAP.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

BALANCED BUDGET

The District shall maintain a structurally balanced budget whereby recurring revenues are equal to or greater than recurring expenditures in the adopted budget. District policy allows for the use of reserves to balance the budget when a temporary shortfall (deficit) occurs. When using reserves, the District does so only to meet non-recurring obligations that are non-operating in nature.

OVERVIEW OF BUDGET DEVELOPMENT PROCESS

The Original Budget is formally approved after the holding of a public hearing and incorporates the preliminary and final budget cycles into a single consolidated budget cycle with adoption in the June timeframe. As further outlined below, the process of Original Budget development spans some six months, and includes multiple levels of reviews, meetings, workshops, discussions and analysis.



The fiscal year budget development process officially kicks off in mid-December. A summary of the milestones in the process is provided below (all timeframes are approximate):

2025-26 BUDGET DEVELOPMENT CYCLE					
-----ORIGINAL-----			MID-YEAR		
Dec	Jan/Feb	Mar/Apr	May	June	Jan/Feb
<ul style="list-style-type: none"> Budget guidelines issued Budget Calendar shared with Board & Public Staff input begins on December 15 	<ul style="list-style-type: none"> Labor budgets analyzed and projected Revenue projections developed Staff input continues 	<ul style="list-style-type: none"> Staff input concludes Preliminary staff review of budget requests Initial draft budget compiled Multiple mgmt. level budget reviews 	<ul style="list-style-type: none"> Revised draft budget compiled Draft budget posted to website & noticed in local paper Budget Workshop held 	<ul style="list-style-type: none"> Budget review by Finance Committee (if necessary) Board review, Public Hearing, Original Budget approved on June 11 	<ul style="list-style-type: none"> Fiscal year-to-date revenues and expenses analyzed Projections for balance of fiscal year updated

See the *Budget Calendar* for additional specifics.

CHINO VALLEY FIRE DISTRICT

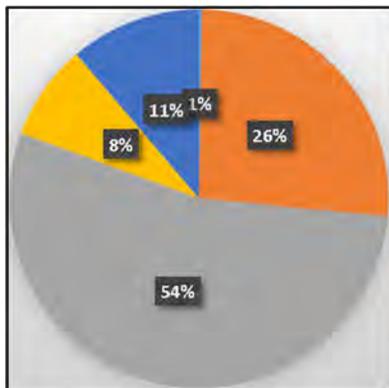
BUDGETARY PRACTICES & FINANCIAL POLICIES



USE OF ESTIMATES

The District prepares its budgets based on estimates, forecasts and projections. In certain cases, estimates and assumptions are also used to report actual financial results and disclosures. Accordingly, actual results could differ from these estimates. Because of the inexact nature of budget projections, the District budgets revenues realistically yet conservatively, in an effort to ensure an achievable balanced budget. The multiple budgetary review and approval cycles identified above provide ample opportunity to amend the budget, if and when appropriate.

ALLOCATION OF COSTS



The cost of operating expenditures, including employee wages and benefits, are generally recorded to each benefitting division and department based on actual expenditures as tracked by the District’s ERP computer system. When applicable, certain administrative and other operating costs benefitting multiple divisions and departments are allocated proportionately on the basis of budgeted direct costs, as appropriate, including:

- Post-retirement benefit costs allocated on the basis of direct budgeted base salaries;
- Unfunded Actuarial Liability pension costs allocated on the basis of budgeted retirement system normal cost retirement expense.

The District has adopted an indirect cost (overhead) allocation plan established in compliance with Title 2, Code of Federal Regulations, Part 200. The cost plan is applied to overhead rates for applicable grant management purposes as well as for certain reimbursable federal and state billings for mutual aid fire services provided by the District. The cost plan is updated annually.

CAPITAL ASSETS & CAPITAL REPLACEMENT PLAN

Capital assets are defined in District policy as all land, buildings, vehicles, computers, equipment and improvements with an individual cost of at least \$5,000 and a useful life beyond one year. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is calculated on a straight-line basis over the estimated useful life of the respective asset in periods ranging from five to 30 years depending on the asset classification.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

For budgetary purposes, the purchase of a capital asset may also be referred to as capital outlay. The District maintains a capital replacement plan providing for planned capital outlay over thirty years. Capital equipment replacement is funded through a commitment of Fund balance as further described in the fund balance reporting section of this policy. It is anticipated that equipment replacement funds will generally be sufficient to provide for funding of future capital outlay. See *Long-Range Financial Plan*, for additional information regarding the Equipment Replacement fund portion of Fund balance.

The vast majority of the District's recurring capital commitments are equipment and vehicle related, typically funded through committed Fund balance, as described above. For those relatively infrequent capital projects, if significant in nature, the District undertakes multi-year advanced planning efforts to



identify and secure outside project funding sources, including when applicable through our jurisdictional city partners, as well as granting sources when possible.

RETIREMENT FUNDING POLICY

The District established an irrevocable single employer Internal Revenue Service Code Section 115 Retirement Trust (Retirement Trust) through PFM Asset Management, LLC (PFM) in FY17, initially contributing \$5 million to the Retirement Trust from District reserves. In conjunction with the adoption of the Retirement Trust, the District's Board of Directors also adopted a policy to commit up to one-third (1/3) of excess revenues on an annual basis to reduce District pension liabilities going forward.

Excess revenues earmarked at the end of each fiscal year for accelerated pension funding will be contributed to either the Retirement Trust, directly to the California Public Employees Retirement System (CalPERS) on behalf of the District's employees, or in combination to these two funding vehicles, as determined annually by the Board. Contributions will be made in the following fiscal year after completion of the District's annual audit.

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES



As an irrevocable trust, funds accumulated in the Retirement Trust are legally restricted for exclusive use to pay for qualified pension-related expenditures. The District generally intends to utilize the Retirement Trust funds for budget stabilization purposes, drawing from the Retirement Trust to fund pension obligations during years of significant budgetary constraint or fiscal

emergency, or as otherwise determined by the Board. To date, the District has not drawn on the Retirement Trust.

Over time, the District anticipates continuing to fund and grow the balance in the Retirement Trust, while identifying strategic opportunities to use accumulated funds and one-time revenues to reduce pension liabilities through additional discretionary payments directly to CalPERS.

LONG-RANGE FINANCIAL PLANNING

It is the policy of the District to prepare and update a 10-year long-range financial plan (LRFP) in conjunction with its annual budget development process. The LRFP forecasts revenues and expenditures over the 10-year horizon based on a combination of historical averages, current budget and known and anticipated future budgetary impacts. These projections shall be used for financial, operating and strategic planning purposes. Among other factors, unfunded pension and OPEB liabilities shall be considered in the LRFP. See *Long-Range Financial Planning Overview* for additional information.

DEBT OBLIGATIONS

The District does not currently have any debt on the books, nor does it contemplate any borrowings or debt issuance in the near future. As the District's partner cities are generally financially responsible for building fire stations and providing initial station apparatus, the District's financial commitments are generally operational in nature. Accordingly, there is no provision for debt obligation included in the FY26 budget.

FUND BALANCE REPORTING

The Fire District's Fund Balance Reporting Policy was developed in conjunction with the Government Accounting Standards Board (GASB) Statement No. 54. The District has adopted a

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

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

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

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

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

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

CHINO VALLEY FIRE DISTRICT

BUDGETARY PRACTICES & FINANCIAL POLICIES

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

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

UNASSIGNED – Excess amounts not otherwise classified, to include:

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

CHINO VALLEY FIRE DISTRICT

Budget Report Descriptions

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

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

10. **Long-Range Financial Plan** – A 10-year fiscal outlook, or financial projection, for the District. Projects revenues and expenditures over a 10-year period based on the current budget and assumptions consistent with the District’s Master Plan, District goals, capital outlay plans, and other planning documents, as well as known and anticipated changes with potential fiscal impact to the District. This reference document is highly dynamic in nature. Although the Plan is likely to be less accurate for each successive year within the 10-year projection period, the document provides a roadmap for discussion and planning purposes for the District.
11. **Statistical Information** – Includes a number of ten-year trend comparisons associated with financial data, revenue capacity, demographic and economic information, as well as operating information.
12. **Glossary of Acronyms** – Definition of the various acronyms (abbreviated terms) listed in budgetary documents.
13. **Glossary of Terms** – Definition of the various terms listed in budgetary documents.

BUDGET SUMMARY INFORMATION



CHINO VALLEY FIRE DISTRICT

Budget Summary

	Operating Budget	Capital Replacement	TOTALS
Fund: 100 / 500 General Fund			
Revenue	\$ 63,397,068	\$ -	\$ 63,397,068
Expenditures			
6000 - Salaries and benefits	\$ 52,502,270	\$ -	\$ 52,502,270
7000 - Services and supplies	8,992,168	-	8,992,168
8000 - Capital outlay	842,630	\$ -	842,630
Total Expenditures	\$ 62,337,068	\$ -	\$ 62,337,068
Net Change in Fund Balance	\$ 1,060,000	\$ -	\$ 1,060,000
Transfers In			
From Equipment Replacement Fund	\$ -	\$ -	\$ -

CHINO VALLEY FIRE DISTRICT
Budget Summary - Multi-Year Comparison

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Original Budget
Fund: 100 / 500 / 800 General Fund					
Revenue					
Property tax revenue	\$ 37,073,112	\$ 39,738,876	\$ 44,264,857	\$ 43,561,209	\$ 46,183,617
Contract revenue	11,255,485	12,021,811	12,809,676	13,869,942	14,044,353
Other revenue	13,955,785	4,239,644	12,281,814	6,136,044	3,169,098
Revenue Totals	\$ 62,284,382	\$ 56,000,331	\$ 69,356,347	\$ 63,567,195	\$ 63,397,068
Expenditures					
Salaries and benefits	\$ 44,558,818	\$ 43,944,528	\$ 45,875,084	\$ 50,472,483	\$ 52,502,270
Services and supplies	6,248,248	5,759,691	7,194,548	8,815,683	8,992,168
Capital outlay	1,093,859	1,484,793	483,893	4,982,355	842,630
Operating & Capital Expenditures	\$ 51,900,925	\$ 51,189,012	\$ 53,553,525	\$ 64,270,521	\$ 62,337,068
Net Revenue (Deficit)	\$ 10,383,457	\$ 4,811,319	\$ 15,802,822	(703,326)	\$ 1,060,000

Note: Totals exclude restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Changes in Fund Balance

	FY25 AMENDED BUDGET				
	Fund Balance 7-1-2024	Revenues	Expenditures	Transfers	Fund Balance 6-30-2025
Nonspendable:					
Deposits and Prepaid Items	\$ 258,280			\$ -	\$ 258,280
Restricted:					
Section 115 Trust + Station 68	21,505,162			-	21,505,162
Committed:					
Workers' Comp Reserve	1,760,225			-	1,760,225
Equipment Replacement	1,748,618			-	1,748,618
Facility Acquisition & Maintenance	1,168,056			-	1,168,056
Compensated Absences	2,729,855			81,896	2,811,751
Emergency Contingency	10,139,685			572,069	10,711,754
Assigned:					
Budget Transfers & Pension Funding	3,711,211			(3,007,885)	703,326
Unassigned:					
Minimum Fund Balance	20,613,805			1,650,594	22,264,399
Available	-	\$ 63,567,195	\$ 64,270,521	703,326	-
TOTAL	\$ 63,634,897	\$ 63,567,195	\$ 64,270,521	\$ -	\$ 62,931,571

	FY26 ORIGINAL BUDGET				
	Fund Balance 7-1-2025	Revenues	Expenditures	Transfers	Fund Balance 6-30-2026
Nonspendable:					
Deposits and Prepaid Items	\$ 258,280			\$ -	\$ 258,280
Restricted:					
Section 115 Trust + Station 68	21,505,162			-	21,505,162
Committed:					
Workers' Comp Reserve	1,760,225			-	1,760,225
Equipment Replacement	1,748,618			2,124,985	3,873,603
Facility Acquisition & Maintenance	1,168,056			-	1,168,056
Compensated Absences	2,811,751			84,353	2,896,103
Emergency Contingency	10,711,754			(322,243)	10,389,511
Assigned:					
Budget Transfers & Pension Funding	703,326			(353,526)	349,800
Unassigned:					
Minimum Fund Balance	22,264,399			(473,569)	21,790,831
Available	-	\$ 63,397,068	\$ 62,337,068	(1,060,000)	-
TOTAL	\$ 62,931,571	\$ 63,397,068	\$ 62,337,068	\$ -	\$ 63,991,571

BUDGET DETAIL INFORMATION



CHINO VALLEY FIRE DISTRICT

Revenue History

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Original Budget
Fund: 100 / 500 - General Fund						
Revenues						
4000 - Property tax revenue						
4010	Property tax - current secured	\$ 32,838,057	\$ 32,997,593	\$ 36,421,535	\$ 36,400,000	\$ 38,419,503
4015	Property tax - residual balance	-	1,955,789	2,413,896	2,360,940	2,628,970
4020	Property tax - current unsecured	1,449,427	1,538,605	1,756,751	1,750,000	1,627,494
4030	Property tax - current utility	696,227	793,365	959,269	796,089	960,723
4040	Property tax - prior and penalty	966,240	1,063,017	1,464,757	997,808	1,164,671
4050	Property tax - home owner's exemption	241,027	226,042	220,251	343,448	357,942
4080	Property tax - supplemental	854,257	1,151,186	932,500	867,924	979,314
4090	Property tax - weed abatement	27,877	13,279	95,898	45,000	45,000
Account Classification Total: 4000 - Property tax revenue		\$ 37,073,112	\$ 39,738,876	\$ 44,264,857	\$ 43,561,209	\$ 46,183,617
4100 - Contract revenue						
4110	Current services	\$ 11,255,485	\$ 12,021,811	\$ 12,809,676	\$ 13,869,942	\$ 14,044,353
Account Classification Total: 4100 - Contract revenue		\$ 11,255,485	\$ 12,021,811	\$ 12,809,676	\$ 13,869,942	\$ 14,044,353
4200 - Other revenue						
4200	Permit and inspection fees	\$ 1,714,517	\$ 1,572,046	\$ 1,357,971	\$ 1,379,600	\$ 1,469,698
4200.01	Permit and inspection fees Credit card convenience fees	-	-	20,861	20,400	20,400
4205	Weed abatement	12,280	52,065	58,155	30,000	55,000
4205.01	Weed abatement Credit card convenience fees	-	-	12	-	-
4210	Other sales	2,863	2,085	314	3,000	3,000
4215	Other revenue	91,930	372,730	274,243	132,900	90,000
4220	Mutual aid recoveries	5,141,522	1,766,246	2,146,917	3,222,822	500,000
4225	Grants	3,411,510	-	313,483	-	30,000
4230	Sale of fixed assets	-	9,525	139,156	-	-
4235	Donations	300	-	-	1,000	1,000
4240	Capital acquisitions	4,000,000	-	6,250,000	-	-
4245	Interest revenue	(419,137)	464,947	1,349,297	1,346,322	1,000,000
4300	Unrealized gain/loss	-	-	371,405	-	-
Account Classification Total: 4200 - Other revenue		\$ 13,955,785	\$ 4,239,644	\$ 12,281,814	\$ 6,136,044	\$ 3,169,098
Revenues Total		\$ 62,284,382	\$ 56,000,331	\$ 69,356,347	\$ 63,567,195	\$ 63,397,068

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Expenditure History

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Original Budget	
Fund: 100 / 500 - General Fund						
<u>Expenditures</u>						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 18,786,859	\$ 19,614,539	\$ 20,041,911	\$ 22,461,778	\$ 24,105,581
6010.01	Salaries regular Vacancy factor	\$ -	\$ -	\$ -	\$ (675,274)	\$ (531,801)
6015	Salaries - part time	94,194	112,085	70,354	106,877	78,233
6030	Uniform allowance	46,714	50,064	48,850	48,800	49,550
6035	Coverage - training and support	2,914,730	1,516,878	1,033,919	1,196,393	1,154,339
6036	Coverage - emergency response and	5,308,946	5,193,479	5,831,418	7,000,000	4,674,869
6037	Coverage - worker's compensation	1,170,352	945,946	1,060,098	739,299	958,992
6040	Call back or standby	11,067	10,788	10,075	11,315	-
6045	Separation payments	342,811	175,423	297,354	434,000	388,000
6050	Special compensation	700,958	781,175	846,819	1,231,302	1,408,886
6050.01	Special compensation Suppression vacancy factor	-	-	-	(35,162)	(33,216)
6090	Annual leave buyback	690,642	660,080	980,289	672,000	597,000
6125	PERS retirement	8,566,091	8,420,308	4,776,056	5,019,296	5,434,738
6125.01	PERS retirement Suppression vacancy factor	-	-	-	(188,025)	(149,969)
6125.03	PERS retirement Unfunded Actuarial Liability	-	-	4,064,708	5,160,322	6,028,018
6130	Survivor's benefits	11,045	7,622	12,335	3,638	3,683
6130.01	Survivor's benefits Administrative fees	-	-	-	4,267	9,159
6210	Long term disability	19,668	17,350	20,007	34,412	38,535
6215	Unemployment insurance	15,975	17,624	17,122	17,136	17,360
6220	Health and dental insurance	3,087,776	3,274,809	2,450,025	2,925,900	3,697,200
6220.01	Health and dental insurance Retiree	-	-	785,544	801,999	884,540
6220.02	Health and dental insurance Suppression	-	-	-	(102,117)	(79,971)
6225	Social security medicare	430,310	416,504	428,068	360,208	397,561
6230	State disability insurance	35,085	34,034	37,416	43,139	53,750
6235	Worker's compensation expense	1,301,214	1,565,884	1,839,125	1,800,000	1,850,000
6240	Life insurance	83,780	83,227	86,852	90,480	92,173
6318	Deferred comp benefit	825,607	950,855	1,029,756	1,081,200	1,115,100
6318.01	Deferred comp benefit Employer paid	-	-	-	1,200	-
6340	Technology allowance	59,847	67,836	70,717	75,600	78,660
6345	Automobile Allowance	-	-	-	-	28,800
6350	Tuition reimbursement	55,147	28,018	36,266	152,500	152,500
Account Classification Total: 6000 - Salaries and benefits		\$ 44,558,818	\$ 43,944,528	\$ 45,875,084	\$ 50,472,483	\$ 52,502,270
7000 - Services and supplies						
7025	Clothing	\$ 371,920	\$ 160,355	\$ 369,303	\$ 416,071	\$ 352,000
7035	Telephone	263,328	255,866	252,977	254,160	253,680
7042	Cellular phones	66,408	67,820	64,136	82,174	86,100
7043	Electronic equipment maintenance	394,298	445,155	531,126	611,276	648,521
7070	Food	9,107	3,864	5,623	13,750	7,250
7075	Memberships	18,706	21,975	22,976	48,335	48,730
7080	Publications	7,946	7,520	7,895	17,020	20,220
7085	Legal postings	12,789	5,579	4,466	13,700	13,700
7120	Small tools and equipment	180,337	232,292	192,706	283,240	321,633
7125	Inventory equipment	64,680	147,796	59,005	52,500	57,500
7130	Non-inventory equipment	139,103	151,786	281,899	447,765	445,800
7135	Special department expenses	34,958	53,762	58,454	89,675	89,125
7140	Training	168,149	298,964	330,845	512,925	545,225
7180	Utilities	296,063	327,345	351,013	388,080	390,000
7250	General liability insurance	427,410	503,869	586,417	667,667	732,250
7305	Office supplies	40,536	45,935	34,586	52,800	48,400
7310	Postage	14,461	23,018	13,399	15,000	15,000
7323	Printing	12,292	8,213	13,640	17,200	18,200
7405	Services - auditing	18,905	20,500	25,425	26,000	26,000
7415	County services	202,432	305,903	308,619	419,000	310,000
7440	Services - legal	256,958	110,650	197,280	250,000	300,000
7445	Services - dispatch	632,826	710,660	795,871	834,429	970,660
7450	Services - other	1,082,317	1,022,397	1,555,208	1,850,867	2,050,248
7460	Prior-period adjustments	-	(612,896)	-	-	-
7535	General household expense	28,378	36,282	34,584	50,000	48,000

CHINO VALLEY FIRE DISTRICT

Expenditure History

		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Original Budget
7540	Medical supplies	187,998	186,627	133,780	187,571	214,998
7550	Vehicle maintenance	549,714	345,427	367,910	500,000	312,800
7555	Equipment maintenance	65,201	60,126	76,013	127,103	129,103
7560	Fuel	254,011	245,771	223,640	250,000	250,000
7570	Structure maintenance	445,037	567,155	295,752	337,375	287,025
7597	Structure rent/lease	1,980	(25)	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 6,248,248	\$ 5,759,691	\$ 7,194,548	\$ 8,815,683	\$ 8,992,168
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	132,916	848,508	18,585	100,000	170,000
8830.01	Capital - structure improvements Station			292,258	250,000	-
8840	Capital - equipment	239,969	311,431	81,589	419,197	301,130
8850	Capital - vehicles	720,974	324,854	91,461	4,213,158	371,500
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 1,093,859	\$ 1,484,793	\$ 483,893	\$ 4,982,355	\$ 842,630
Expenditures Total		\$ 51,900,925	\$ 51,189,012	\$ 53,553,525	\$ 64,270,521	\$ 62,337,068

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2022 Actual	2023 Actual	2024 Actual	2025	2026 Original
		Amount	Amount	Amount	Amended Budget	Budget
Fund: 100 / 500 - General Fund						
<u>Expenditures</u>						
Division: 10 - Administration						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 2,531,036	\$ 2,348,498	\$ 2,615,065	\$ 2,543,579	\$ 2,928,361
6015	Salaries - part time	-	43,915	1,987	35,443	18,900
6030	Uniform allowance	5,075	4,925	4,886	4,175	4,575
6035	Coverage - training and support	60,669	65,153	38,970	91,300	78,500
6036	Coverage - emergency response and	-	-	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	336,536	45,717	20,748	-	-
6050	Special compensation	27,977	24,724	24,701	29,951	60,039
6090	Annual leave buyback	249,027	105,693	238,324	80,640	71,640
6125	PERS retirement	730,393	720,892	427,713	331,574	371,971
6125.03	PERS retirement Unfunded Actuarial Liability	-	-	333,106	354,158	424,285
6130	Survivor's benefits	8,189	4,596	9,383	514	537
6130.01	Survivor's benefits Administrative fees	-	-	-	4,267	9,159
6210	Long term disability	19,668	17,350	20,007	19,512	22,837
6215	Unemployment insurance	2,312	2,744	2,778	2,520	2,632
6220	Health and dental insurance	456,403	442,469	348,120	478,890	643,500
6220.01	Health and dental insurance Retiree benefits	-	-	97,797	88,840	103,882
6225	Social security medicare	48,891	42,871	49,407	48,614	55,684
6230	State disability insurance	18,532	18,562	20,575	24,578	32,006
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	14,997	15,513	16,538	16,397	17,354
6318	Deferred comp benefit	139,238	144,297	170,970	168,600	185,700
6318.01	Deferred comp benefit Employer paid	-	-	-	1,200	-
6340	Technology allowance	30,815	35,112	39,561	42,960	42,750
6345	Automobile Allowance	-	-	-	-	24,000
6350	Tuition reimbursement	24,332	2,614	4,195	25,000	25,000
Account Classification Total: 6000 - Salaries and benefits		\$ 4,704,090	\$ 4,085,645	\$ 4,484,831	\$ 4,392,712	\$ 5,123,312
7000 - Services and supplies						
7025	Clothing	\$ 4,689	\$ 4,381	\$ 3,696	\$ 3,200	\$ 3,200
7035	Telephone	30,849	21,185	15,998	29,940	29,940
7042	Cellular phones	3,060	-	-	-	-
7043	Electronic equipment maintenance	262,090	285,579	358,252	406,498	450,250
7070	Food	8,995	3,864	5,393	11,500	5,000
7075	Memberships	15,762	16,518	18,070	33,135	33,720
7080	Publications	1,040	472	1,000	2,440	2,440
7085	Legal postings	8,788	1,345	1,682	6,500	6,500
7120	Small tools and equipment	13,823	15,005	12,110	29,000	17,500
7125	Inventory equipment	18,903	922	43,368	2,500	2,500
7130	Non-inventory equipment	17,079	5,853	11,104	18,350	80,500
7135	Special department expenses	4,874	4,675	4,798	10,000	10,775
7140	Training	64,554	111,347	119,176	154,420	166,420
7180	Utilities	79,968	89,548	99,143	107,880	109,800
7250	General liability insurance	427,409	503,869	586,417	667,667	732,250
7305	Office supplies	29,702	34,490	29,186	31,500	31,000
7310	Postage	14,461	23,018	13,399	15,000	15,000
7323	Printing	3,871	5,879	8,362	7,000	9,500
7405	Services - auditing	18,905	20,500	25,425	26,000	26,000
7415	County services	202,432	305,903	308,619	419,000	310,000
7440	Services - legal	256,957	110,650	197,280	250,000	300,000
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	400,313	387,458	758,125	761,488	859,380
7460	Prior-period adjustments	-	(612,896)	-	-	-
7535	General household expense	-	-	-	-	-
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2022 Actual	2023 Actual	2024 Actual	2025	
		Amount	Amount	Amount	Amended Budget	2026 Original Budget
7555	Equipment maintenance	12,098	13,136	14,179	14,600	14,600
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	77,941	331,075	100,093	82,530	76,530
7597	Structure rent/lease	1,980	(25)	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 1,980,543	\$ 1,683,751	\$ 2,734,875	\$ 3,090,148	\$ 3,292,805
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	28,699	-	-	-	-
8840	Capital - equipment	160,209	47,798	74,547	-	35,000
8850	Capital - vehicles	-	81,683	-	-	-
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 188,908	\$ 129,481	\$ 74,547	\$ -	\$ 35,000
Division Total: 10 - Administration		\$ 6,873,541	\$ 5,898,877	\$ 7,294,253	\$ 7,482,860	\$ 8,451,117
Division: 20 - Prevention						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 1,350,492	\$ 1,287,409	\$ 1,231,207	\$ 1,311,888	\$ 1,380,717
6015	Salaries - part time	61,548	68,170	68,367	71,434	59,333
6030	Uniform allowance	3,964	3,789	3,654	3,625	3,625
6035	Coverage - training and support	39,999	36,824	41,247	94,540	95,948
6036	Coverage - emergency response and	-	-	-	-	-
6037	Coverage - worker's compensation	-	-	-	-	-
6040	Call back or standby	11,067	10,788	10,075	11,315	-
6045	Separation payments	1,027	2,420	19,332	-	-
6050	Special compensation	23,159	21,340	20,757	23,659	48,620
6090	Annual leave buyback	91,026	51,948	89,125	40,320	35,820
6125	PERS retirement	492,809	505,316	267,287	279,319	298,571
6125.03	PERS retirement Unfunded Actuarial Liability	-	-	236,340	298,343	340,562
6130	Survivor's benefits	313	304	278	300	299
6210	Long term disability	-	-	-	10,845	11,375
6215	Unemployment insurance	1,511	1,552	1,400	1,400	1,400
6220	Health and dental insurance	216,361	201,231	156,745	215,970	269,100
6220.01	Health and dental insurance Retiree benefits	-	-	46,365	47,896	50,897
6225	Social security medicare	21,931	22,165	20,994	21,974	23,261
6230	State disability insurance	14,439	11,604	11,857	13,520	15,770
6235	Worker's compensation expense	-	-	-	-	-
6240	Life insurance	6,933	6,758	6,149	6,715	6,715
6318	Deferred comp benefit	74,223	80,036	80,589	87,000	87,000
6340	Technology allowance	8,323	7,944	7,418	7,920	7,920
6345	Automobile Allowance	-	-	-	-	4,800
6350	Tuition reimbursement	-	-	-	77,500	77,500
Account Classification Total: 6000 - Salaries and benefits		\$ 2,419,125	\$ 2,319,598	\$ 2,319,186	\$ 2,625,483	\$ 2,819,233
7000 - Services and supplies						
7025	Clothing	\$ 8,165	\$ 5,818	\$ 5,490	\$ 9,050	\$ 10,900
7035	Telephone	-	-	-	-	-
7042	Cellular phones	-	-	-	-	-
7043	Electronic equipment maintenance	18,051	8,389	10,007	17,575	23,890
7070	Food	-	-	-	-	-
7075	Memberships	1,739	2,574	2,173	9,080	8,640
7080	Publications	2,147	4,523	3,112	7,100	9,300
7085	Legal postings	4,002	4,234	2,784	7,200	7,200
7120	Small tools and equipment	3,435	1,465	15,227	4,000	3,500
7125	Inventory equipment	7,370	-	-	-	-
7130	Non-inventory equipment	7,502	1,725	14,223	2,500	3,000
7135	Special department expenses	16,651	39,189	37,686	47,700	47,700
7140	Training	15,363	18,604	26,531	51,000	51,000
7180	Utilities	-	-	-	-	-

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2022 Actual	2023 Actual	2024 Actual	2025	2026 Original
		Amount	Amount	Amount	Amended Budget	Budget
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	4,293	4,811	2,377	10,500	10,000
7310	Postage	-	-	-	-	-
7323	Printing	4,965	2,334	5,235	7,500	6,500
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	-	-	-	-
7445	Services - dispatch	-	-	-	-	-
7450	Services - other	128,000	88,329	132,233	150,900	141,700
7535	General household expense	-	-	-	-	-
7540	Medical supplies	-	-	-	-	-
7550	Vehicle maintenance	-	-	-	-	-
7555	Equipment maintenance	-	-	-	-	-
7560	Fuel	-	-	-	-	-
7570	Structure maintenance	-	-	-	-	-
7597	Structure rent/lease	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 221,683	\$ 181,995	\$ 257,078	\$ 324,105	\$ 323,330
8000 - Capital outlay						
8830	Capital - structure improvements	\$ -	\$ -	\$ -	\$ -	\$ -
8840	Capital - equipment	-	-	-	15,280	-
8850	Capital - vehicles	33,195	-	-	-	-
Account Classification Total: 8000 - Capital outlay		33,195	-	-	15,280	-
Division Total: 20 - Prevention		\$ 2,674,003	\$ 2,501,593	\$ 2,576,264	\$ 2,964,868	\$ 3,142,563
Division: 60 - Operations						
6000 - Salaries and benefits						
6010	Salaries regular	\$ 14,905,333	\$ 15,978,635	\$ 16,195,638	\$ 18,606,311	\$ 19,796,503
6010.01	Salaries regular Vacancy factor	-	-	-	(675,274)	\$ (531,801)
6015	Salaries - part time	32,646	-	-	-	-
6030	Uniform allowance	37,675	41,350	40,311	41,000	41,350
6035	Coverage - training and support	2,814,062	1,414,901	953,701	1,010,553	979,891
6036	Coverage - emergency response and	5,308,946	5,193,479	5,831,418	7,000,000	4,674,869
6037	Coverage - worker's compensation	1,170,352	945,946	1,060,098	739,299	958,992
6040	Call back or standby	-	-	-	-	-
6045	Separation payments	5,248	127,286	257,274	434,000	388,000
6050	Special compensation	649,823	735,111	801,360	1,177,692	1,300,227
6050.01	Special compensation Suppression vacancy factor	-	-	-	(35,162)	(33,216)
6090	Annual leave buyback	350,589	502,439	652,840	551,040	489,540
6125	PERS retirement	7,342,890	7,194,100	4,081,056	4,408,403	4,764,196
6125.01	PERS retirement Suppression vacancy factor	-	-	-	(188,025)	(149,969)
6125.03	PERS retirement Unfunded Actuarial Liability	-	-	3,495,262	4,507,821	5,263,171
6130	Survivor's benefits	2,542	2,721	2,674	2,824	2,847
6210	Long term disability	-	-	-	4,055	4,323
6215	Unemployment insurance	12,152	13,328	12,944	13,216	13,328
6220	Health and dental insurance	2,415,012	2,631,108	1,945,160	2,231,040	2,784,600
6220.01	Health and dental insurance Retiree benefits	-	-	641,382	665,263	729,761
6220.02	Health and dental insurance Suppression vacancy factor	-	-	-	(102,117)	(79,971)
6225	Social security medicare	359,488	351,468	357,667	289,620	318,616
6230	State disability insurance	2,114	3,867	4,984	5,041	5,974
6235	Worker's compensation expense	1,301,214	1,565,884	1,839,125	1,800,000	1,850,000
6240	Life insurance	61,849	60,956	64,166	67,368	68,104
6318	Deferred comp benefit	612,145	726,522	778,197	825,600	842,400
6340	Technology allowance	20,708	24,780	23,738	24,720	27,990
6350	Tuition reimbursement	30,815	25,404	32,071	50,000	50,000
Account Classification Total: 6000 - Salaries and benefits		\$37,435,603	\$37,539,285	\$39,071,066	\$ 43,454,288	\$44,559,725

CHINO VALLEY FIRE DISTRICT

Divisional Expenditure History

		2022 Actual	2023 Actual	2024 Actual	2025	
		Amount	Amount	Amount	Amended Budget	2026 Original Budget
7000 - Services and supplies						
7025	Clothing	\$ 359,069	\$ 150,159	\$ 360,117	\$ 403,821	\$ 337,900
7035	Telephone	232,479	234,680	236,979	224,220	223,740
7042	Cellular phones	63,348	67,820	64,136	82,174	86,100
7043	Electronic equipment maintenance	114,156	151,186	162,868	187,203	174,381
7070	Food	111	-	230	2,250	2,250
7075	Memberships	1,204	2,883	2,733	6,120	6,370
7080	Publications	4,759	2,525	3,782	7,480	8,480
7085	Legal postings	-	-	-	-	-
7120	Small tools and equipment	163,079	215,823	165,369	250,240	300,633
7125	Inventory equipment	38,407	146,874	15,637	50,000	55,000
7130	Non-inventory equipment	114,522	144,208	256,572	426,915	362,300
7135	Special department expenses	13,432	9,898	15,971	31,975	30,650
7140	Training	88,231	169,012	185,137	307,505	327,805
7180	Utilities	216,095	237,797	251,870	280,200	280,200
7250	General liability insurance	-	-	-	-	-
7305	Office supplies	6,540	6,635	3,022	10,800	7,400
7310	Postage	-	-	-	-	-
7323	Printing	3,457	-	43	2,700	2,200
7405	Services - auditing	-	-	-	-	-
7440	Services - legal	-	-	-	-	-
7445	Services - dispatch	632,827	710,660	795,871	834,429	970,660
7450	Services - other	554,005	546,609	664,850	938,479	1,049,168
7535	General household expense	28,378	36,282	34,584	50,000	48,000
7540	Medical supplies	187,998	186,627	133,780	187,571	214,998
7550	Vehicle maintenance	549,714	345,427	367,910	500,000	312,800
7555	Equipment maintenance	53,103	46,989	61,834	112,503	114,503
7560	Fuel	254,012	245,771	223,640	250,000	250,000
7570	Structure maintenance	367,096	236,080	195,659	254,845	210,495
7597	Structure rent/lease	-	-	-	-	-
Account Classification Total: 7000 - Services and supplies		\$ 4,046,022	\$ 3,893,945	\$ 4,202,594	\$ 5,401,430	\$ 5,376,033
8000 - Capital outlay						
8805	Capital - land	\$ -	\$ -	\$ -	\$ -	\$ -
8830	Capital - structure improvements	104,217	848,508	18,585	100,000	170,000
8830.01	Capital - structure improvements Station 68 build	-	-	292,258	250,000	-
8840	Capital - equipment	79,760	263,633	7,043	403,917	266,130
8850	Capital - vehicles	687,779	243,171	91,461	4,213,158	371,500
8970	Capital - lease purchase equipment	-	-	-	-	-
Account Classification Total: 8000 - Capital outlay		\$ 871,756	\$ 1,355,312	\$ 409,347	\$ 4,967,075	\$ 807,630
Division Total: 60 - Operations		\$42,353,381	\$42,788,542	\$43,683,007	\$ 53,822,793	\$50,743,388
Expenditures Total		\$51,900,925	\$51,189,012	\$53,553,524	\$ 64,270,521	\$62,337,068

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Year-over-Year Budget Comparisons

	2025 Amended Budget		2026 Original Budget	Variance	Change
Fund: 100 / 500 General Fund					
Revenue					
4000 - Property tax revenue	\$ 43,561,209	\$	46,183,617	\$ 2,622,408	6.0%
4100 - Contract revenue	13,869,942		14,044,353	174,411	1.3%
4200 - Other revenue	6,136,044		3,169,098	(2,966,946)	-48.4%
Revenue Totals	\$ 63,567,195	\$	63,397,068	\$ (170,127)	-0.3%
Expenditures					
6000 - Salaries and benefits	\$ 50,472,483	\$	52,502,270	\$ 2,029,787	4.0%
7000 - Services and supplies	8,815,683		8,992,168	176,485	2.0%
8000 - Capital outlay	4,982,355		842,630	(4,139,725)	-83.1%
Operating & Capital Expenditures	\$ 64,270,521	\$	62,337,068	\$ (1,933,453)	-3.0%
Net Change in Fund Balance	\$ (703,326)	\$	1,060,000	\$ 1,763,326	
Transfers In - Capital Replacement	\$ 2,124,985	\$	-	\$(2,124,985)	
Net Operating Revenue	\$ 1,421,659	\$	1,060,000	\$ (361,659)	

Note: Excludes restricted 115 Trust activities

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2025 Amended Budget	2026 Original Budget
Fund: 100 / 500 - General Fund			
<u>Expenditures</u>			
6000 - Salaries and benefits			
6010	Salaries regular	\$ 22,461,778	\$ 24,105,581
6035	Coverage - training and support	1,196,393	1,154,339
6036	Coverage - emergency response and leave	7,000,000	4,674,869
6037	Coverage - worker's compensation	739,299	958,992
6045	Separation payments	434,000	388,000
6220	Health and dental insurance	2,925,900	3,697,200
6225	Social security medicare	360,208	397,561
6235	Worker's compensation expense	1,800,000	1,850,000
6318	Deferred comp benefit	1,081,200	1,115,100

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
Fund: 100 / 500 - General Fund				
<u>Expenditures</u>				
6000 - Salaries and benefits				
6010	Salaries regular	\$ 1,643,803	7.3%	Increases due to agreed upon wages via MOU
6035	Coverage - training and support	(42,054)	-3.5%	Non-recurring overtime expenditures in FY25 associated with ambulance transport.
6036	Coverage - emergency response and leave	(2,325,131)	-33.2%	Overtime expenditures in FY25 associated with mutual aid incidents, not anticipated to recur in FY26.
6037	Coverage - worker's compensation	219,693	29.7%	Based on current trend in worker's compensation activity.
6045	Separation payments	(46,000)	-10.6%	Based on projected retirements in FY26.
6220	Health and dental insurance	771,300	26.4%	Increases due to agreed upon benefit changes via MOU
6225	Social security medicare	37,353	10.4%	Position based
6235	Worker's compensation expense	50,000	2.8%	Based on trends in current level of worker's compensation activity.
6318	Deferred comp benefit	33,900	3.1%	Position based

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2025 Amended Budget	2026 Original Budget
6350	Tuition reimbursement	152,500	152,500
Total: 6000 - Salaries and benefits		\$ 50,472,483	\$ 52,502,270
7000 - Services and supplies			
7025	Clothing	\$ 416,071	\$ 352,000
7043	Electronic equipment maintenance	\$ 611,276	\$ 648,521
7120	Small tools and equipment	283,240	321,633
7125	Inventory equipment	52,500	57,500
7130	Non-inventory equipment	447,765	445,800
7140	Training	512,925	545,225

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
6350	Tuition reimbursement	-	0.0%	
Total: 6000 - Salaries and benefits		\$ 2,029,787	4.0%	
7000 - Services and supplies				
7025	Clothing	\$ (64,071)	-15.4%	Turnout replacements in FY25.
7043	Electronic equipment maintenance	37,245	6.1%	General increase in information technology and increased software costs.
7120	Small tools and equipment	38,393	13.6%	Increases due to inflation
7125	Inventory equipment	5,000	9.5%	
7130	Non-inventory equipment	(1,965)	-0.4%	
7140	Training	32,300	6.3%	Increased training activity. General cost of conferences increasing

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		2025 Amended Budget	2026 Original Budget
7250	General liability insurance	667,667	732,250
7415	County services	419,000	310,000
7445	Services - dispatch	834,429	970,660
7450	Services - other	1,850,867	2,050,248
7540	Medical supplies	187,571	214,998
7550	Vehicle maintenance	500,000	312,800
7560	Fuel	250,000	250,000
7570	Structure maintenance	337,375	287,025

Total: 7000 - Services and supplies	\$	8,815,683	\$	8,992,168
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Note: Account classification totals are presented for comparative illustration purposes only.

CHINO VALLEY FIRE DISTRICT

Budgeted Expenditures Variances

		Variance	Variance	Comments on significant variances (greater than \$25,000 & 3%)
		\$\$	%	
7250	General liability insurance	64,583	9.7%	Industry-wide increases due to reinsurance reforms and large catastrophic losses suffered by insurers in recent years.
7415	County services	(109,000)	-26.0%	Bi-annual election costs in FY25.
7445	Services - dispatch	136,231	16.3%	General cost increases plus fiscal impact of continuing service enhancement.
7450	Services - other	199,381	10.8%	Wildland contract and General increases in contract services costs due to inflation
7540	Medical supplies	27,427	14.6%	Medical supplies necessary to stock ambulances.
7550	Vehicle maintenance	(187,200)	-37.4%	Anticipated reduction in outside costs and utilizing in house mechanics.
7560	Fuel	-	0.0%	Estimated fuel costs for FY26 based on trend.
7570	Structure maintenance	(50,350)	-14.9%	General repairs based on project manager input
Total: 7000 - Services and supplies		\$ 176,485	2.0%	

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

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
Fund 100 - General Fund				
Division 10 - Administration				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-10-01-000-6035	Overtime - Records Technician	1	8,000.00	8,000.00
				8,000.00
Account 6035 - Coverage - training and support Totals				
Account 7025 - Clothing				
100-10-01-000-7025	BOD clothing - District logo	5	300.00	1,500.00
100-10-01-000-7025	BOD clothing - miscellaneous	2	300.00	600.00
100-10-01-000-7025	Chief clothing	1	500.00	500.00
				500.00
Account 7025 - Clothing Totals				
Account 7035 - Telephone				
100-10-01-000-7035	Backup internet - disaster recovery plan	12	360.00	4,320.00
100-10-01-000-7035	Charter - District internet service	12	1,100.00	13,200.00
100-10-01-000-7035	Charter - District phone service	12	500.00	6,000.00
100-10-01-000-7035	Phone lines - fire, security, backup	12	350.00	4,200.00
				4,200.00
Account 7035 - Telephone Totals				
Account 7043 - Electronic equipment maintenance				
100-10-01-000-7043	Adobe annual renewal	10	115.00	1,150.00
100-10-01-000-7043	Adobe Suite Creative Cloud	2	925.00	1,850.00
100-10-01-000-7043	Agenda management software maintenance	1	27,000.00	27,000.00
100-10-01-000-7043	Application patch management & support	1	2,700.00	2,700.00
100-10-01-000-7043	Audio visual - annual maintenance	1	7,500.00	7,500.00
100-10-01-000-7043	Barracuda backup server maintenance - disaster recovery plan	1	36,750.00	36,750.00
100-10-01-000-7043	Barracuda email filter	1	12,000.00	12,000.00
100-10-01-000-7043	Computer imaging software & maintenance	100	12.00	1,200.00
100-10-01-000-7043	CVFD website - annual maintenance	1	8,500.00	8,500.00
100-10-01-000-7043	Data room remote monitoring - disaster recovery plan	1	125.00	125.00
100-10-01-000-7043	Desktop multi-factor authentication	140	72.00	10,080.00
100-10-01-000-7043	FTP plans/mapping annual maintenance	1	320.00	320.00
100-10-01-000-7043	Laserfiche software - annual maintenance	1	28,000.00	28,000.00
100-10-01-000-7043	Microsoft 365 annual agreement	1	115,000.00	115,000.00
100-10-01-000-7043	Mobile device management subscription & support	250	26.25	6,562.50
100-10-01-000-7043	Network management software & maintenance	1	300.00	300.00
100-10-01-000-7043	NextRequest - records management system	1	9,152.00	9,152.00
100-10-01-000-7043	PlanetBid - annual license	1	4,635.00	4,635.00
100-10-01-000-7043	Storage annual support & warranty	1	17,000.00	17,000.00
100-10-01-000-7043	Tyler ERP annual maintenance	1	65,500.00	65,500.00
100-10-01-000-7043	Video management software	1	6,500.00	6,500.00
100-10-01-000-7043	Vmware annual maintenance	1	25,000.00	25,000.00
100-10-01-000-7043	VoIP Smartnet - annual maintenance	1	31,500.00	31,500.00
				31,500.00
Account 7043 - Electronic equipment maintenance Totals				
Account 7075 - Memberships				
100-10-01-000-7075	CFCA membership	1	2,500.00	2,500.00
100-10-01-000-7075	CSDA membership	1	10,000.00	10,000.00
100-10-01-000-7075	FDAC membership	1	1,000.00	1,000.00
100-10-01-000-7075	IAFC membership	1	350.00	350.00
100-10-01-000-7075	Miscellaneous memberships	1	1,200.00	1,200.00
100-10-01-000-7075	Service club memberships	6	800.00	4,800.00
				4,800.00
Account 7075 - Memberships Totals				
Account 7080 - Publications				
100-10-01-000-7080	Champion - digital & printed	3	75.00	225.00
100-10-01-000-7080	Daily Bulletin - digital	2	120.00	240.00
100-10-01-000-7080	Miscellaneous publications	1	200.00	200.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
	Account 7080 - Publications Totals			\$665.00
	Account 7085 - Legal postings			
100-10-01-000-7085	Agenda postings	1	5,000.00	5,000.00
	Account 7085 - Legal postings Totals			\$5,000.00
	Account 7120 - Small tools and equipment			
100-10-01-000-7120	Disaster prep supplies	1	2,500.00	2,500.00
100-10-01-000-7120	Facility supplies	1	5,000.00	5,000.00
	Account 7120 - Small tools and equipment Totals			\$7,500.00
	Account 7125 - Inventory equipment			
100-10-01-000-7125	Furniture replacement	1	2,500.00	2,500.00
	Account 7125 - Inventory equipment Totals			\$2,500.00
	Account 7130 - Non-inventory equipment			
100-10-01-000-7130	Admin desktop replacement	47	1,500.00	70,500.00
100-10-01-000-7130	Admin wireless replacement	3	1,000.00	3,000.00
100-10-01-000-7130	Computer-related equipment	1	2,000.00	2,000.00
	Account 7130 - Non-inventory equipment Totals			\$75,500.00
	Account 7135 - Special department expenses			
100-10-01-000-7135	Community support & sponsorships	1	5,775.00	5,775.00
100-10-01-000-7135	District promotional items	1	5,000.00	5,000.00
	Account 7135 - Special department expenses Totals			\$10,775.00
	Account 7140 - Training			
100-10-01-000-7140	Assistant to Fire Chief - training & travel	1	4,000.00	4,000.00
100-10-01-000-7140	BOD & staff workshops	1	12,000.00	12,000.00
100-10-01-000-7140	BOD - training & travel	5	6,000.00	30,000.00
100-10-01-000-7140	Fire Chief - training & travel	1	10,000.00	10,000.00
	Account 7140 - Training Totals			\$56,000.00
	Account 7180 - Utilities			
100-10-01-000-7180	Utilities	12	7,600.00	91,200.00
	Account 7180 - Utilities Totals			\$91,200.00
	Account 7250 - General liability insurance			
100-10-01-000-7250	District-wide liability insurance	1	732,250.00	732,250.00
	Account 7250 - General liability insurance Totals			\$732,250.00
	Account 7305 - Office supplies			
100-10-01-000-7305	Office supplies	1	10,000.00	10,000.00
100-10-01-000-7305	Recognition items	1	3,000.00	3,000.00
100-10-01-000-7305	Toner - Admin desktop printers	1	2,500.00	2,500.00
	Account 7305 - Office supplies Totals			\$15,500.00
	Account 7310 - Postage			
100-10-01-000-7310	Postage	1	15,000.00	15,000.00
	Account 7310 - Postage Totals			\$15,000.00
	Account 7323 - Printing			
100-10-01-000-7323	Miscellaneous printing	1	7,500.00	7,500.00
	Account 7323 - Printing Totals			\$7,500.00
	Account 7415 - County services			
100-10-01-000-7415	Property tax administrative fees	1	310,000.00	310,000.00
	Account 7415 - County services Totals			\$310,000.00
	Account 7440 - Services - legal			
100-10-01-000-7440	District-wide legal services	1	300,000.00	300,000.00
	Account 7440 - Services - legal Totals			\$300,000.00
	Account 7450 - Services - other			
100-10-01-000-7450	ASBCSD chapter meeting host	1	6,000.00	6,000.00
100-10-01-000-7450	Bank & credit card fees	12	2,500.00	30,000.00
100-10-01-000-7450	CityGate - Standards of Cover	1	95,912.00	95,912.00
100-10-01-000-7450	CityGate - Strategic plan	1	49,901.00	49,901.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-10-01-000-7450	Department awards ceremony	1	10,000.00	10,000.00
100-10-01-000-7450	DI system - monthly service	1	400.00	400.00
100-10-01-000-7450	District marketing services	1	50,000.00	50,000.00
100-10-01-000-7450	Federal & state advocacy services	1	60,000.00	60,000.00
100-10-01-000-7450	LAFCO	1	30,000.00	30,000.00
100-10-01-000-7450	Law enforcement - BOD meetings	12	600.00	7,200.00
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	95,000.00	95,000.00
100-10-01-000-7450	West End FERC	1	25,000.00	25,000.00
	Account 7450 - Services - other Totals			\$460,913.00
	Account 7555 - Equipment maintenance			
100-10-01-000-7555	Climatec air handling system maintenance	1	2,500.00	2,500.00
100-10-01-000-7555	Copier - monthly lease & usage	4	2,400.00	9,600.00
	Account 7555 - Equipment maintenance Totals			\$12,100.00
	Account 7570 - Structure maintenance			
100-10-01-000-7570	Alarm maintenance - fire & security	1	2,500.00	2,500.00
100-10-01-000-7570	Alarm monitoring - fire & security	12	130.00	1,560.00
100-10-01-000-7570	Backflow testing	4	75.00	300.00
100-10-01-000-7570	Carpet cleaning	4	1,000.00	4,000.00
100-10-01-000-7570	Floor polishing	4	500.00	2,000.00
100-10-01-000-7570	General repairs	1	2,000.00	2,000.00
100-10-01-000-7570	Generator - repair & maintenance	1	2,000.00	2,000.00
100-10-01-000-7570	HVAC - repair & maintenance	1	6,500.00	6,500.00
100-10-01-000-7570	Ice machine - repair & maintenance	1	500.00	500.00
100-10-01-000-7570	Janitorial services	12	2,000.00	24,000.00
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	1	3,000.00	3,000.00
100-10-01-000-7570	Rolling gates - repair & maintenance	2	500.00	1,000.00
100-10-01-000-7570	Roof - repair & maintenance	1	1,000.00	1,000.00
100-10-01-000-7570	Window washing	1	1,500.00	1,500.00
	Account 7570 - Structure maintenance Totals			\$57,020.00
	Account 8840 - Capital - equipment			
100-10-01-000-8840	Dataroom backup battery replacement	1	35,000.00	35,000.00
	Account 8840 - Capital - equipment Totals			\$35,000.00
	Department 01 - Administration Totals			\$2,670,917.50
	Department 11 - Finance			
	Account 6035 - Coverage - training and support			
100-10-11-000-6035	Project overtime	1	20,000.00	20,000.00
	Account 6035 - Coverage - training and support Totals			\$20,000.00
	Account 7075 - Memberships			
100-10-11-000-7075	CSMFO membership	5	250.00	1,250.00
100-10-11-000-7075	GFOA membership	3	430.00	1,290.00
100-10-11-000-7075	Miscellaneous memberships	1	500.00	500.00
	Account 7075 - Memberships Totals			\$3,040.00
	Account 7080 - Publications			
100-10-11-000-7080	Manuals & reference guides	1	1,000.00	1,000.00
	Account 7080 - Publications Totals			\$1,000.00
	Account 7120 - Small tools and equipment			
100-10-11-000-7120	Supplies	1	500.00	500.00
	Account 7120 - Small tools and equipment Totals			\$500.00
	Account 7130 - Non-inventory equipment			

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-10-11-000-7130	Equipment	1	1,000.00	1,000.00
	Account 7130 - Non-inventory equipment Totals			\$1,000.00
	Account 7140 - Training			
100-10-11-000-7140	Accountant - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Accounting Manager - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Finance Director - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Office Technician - training & travel	1	5,000.00	5,000.00
100-10-11-000-7140	Payroll Administrator - training & travel	1	5,000.00	5,000.00
	Account 7140 - Training Totals			\$25,000.00
	Account 7305 - Office supplies			
100-10-11-000-7305	Office supplies	1	4,500.00	4,500.00
	Account 7305 - Office supplies Totals			\$4,500.00
	Account 7405 - Services - auditing			
100-10-11-000-7405	Financial audit	1	26,000.00	26,000.00
	Account 7405 - Services - auditing Totals			\$26,000.00
	Account 7450 - Services - other			
100-10-11-000-7450	Financial consultation & support	1	60,000.00	60,000.00
100-10-11-000-7450	GFOA - review fees ACFR award	1	460.00	460.00
100-10-11-000-7450	GFOA - review fees budget award	1	450.00	450.00
100-10-11-000-7450	HDL - contingency fees	1	127,807.00	127,807.00
100-10-11-000-7450	OPEB actuarial evaluation	1	20,750.00	20,750.00
100-10-11-000-7450	PERS GASB68 statement fees	4	350.00	1,400.00
100-10-11-000-7450	Property tax revenue consultant	1	21,000.00	21,000.00
100-10-11-000-7450	SEC115 trust investment fees	12	1,800.00	21,600.00
100-10-11-000-7450	Tyler New World support	1	10,000.00	10,000.00
	Account 7450 - Services - other Totals			\$263,467.00
	Department 11 - Finance Totals			\$344,507.00
	Department 12 - Human Resources			
	Account 6035 - Coverage - training and support			
100-10-12-000-6035	Project overtime	1	10,000.00	10,000.00
	Account 6035 - Coverage - training and support Totals			\$10,000.00
	Account 7043 - Electronic equipment maintenance			
100-10-12-000-7043	Adobe annual renewal	3	115.00	345.00
100-10-12-000-7043	NEOGOV annual maintenance	1	25,400.00	25,400.00
	Account 7043 - Electronic equipment maintenance Totals			\$25,745.00
	Account 7070 - Food			
100-10-12-000-7070	Oral boards/exams/events	1	5,000.00	5,000.00
	Account 7070 - Food Totals			\$5,000.00
	Account 7075 - Memberships			
100-10-12-000-7075	AFSS membership	1	65.00	65.00
100-10-12-000-7075	CalPELRA membership	3	400.00	1,200.00
100-10-12-000-7075	IEPMA membership	1	135.00	135.00
100-10-12-000-7075	PARMA membership	1	400.00	400.00
100-10-12-000-7075	SHRM membership	1	230.00	230.00
	Account 7075 - Memberships Totals			\$2,030.00
	Account 7080 - Publications			
100-10-12-000-7080	Labor law posters	1	775.00	775.00
	Account 7080 - Publications Totals			\$775.00
	Account 7085 - Legal postings			
100-10-12-000-7085	Recruitment ads	1	1,500.00	1,500.00
	Account 7085 - Legal postings Totals			\$1,500.00
	Account 7120 - Small tools and equipment			
100-10-12-000-7120	Office equipment	1	2,000.00	2,000.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
Account 7120 - Small tools and equipment Totals				\$2,000.00
Account 7130 - Non-inventory equipment				
100-10-12-000-7130	Equipment	3	500.00	1,500.00
Account 7130 - Non-inventory equipment Totals				\$1,500.00
Account 7140 - Training				
100-10-12-000-7140	AFSS conference & quarterly meetings	1	1,600.00	1,600.00
100-10-12-000-7140	CalPELRA conference	1	5,000.00	5,000.00
100-10-12-000-7140	CalPERS conference	2	1,450.00	2,900.00
100-10-12-000-7140	Labor law training	2	2,000.00	4,000.00
100-10-12-000-7140	LCW conference	2	2,000.00	4,000.00
100-10-12-000-7140	NEOGOV conference	2	2,000.00	4,000.00
100-10-12-000-7140	PARMA conference	1	1,500.00	1,500.00
100-10-12-000-7140	SDRMA claims education day	2	2,100.00	4,200.00
100-10-12-000-7140	SHRM training	1	700.00	700.00
100-10-12-000-7140	Tyler New World conference	2	2,500.00	5,000.00
100-10-12-000-7140	Tyler New World in-house training	1	2,000.00	2,000.00
Account 7140 - Training Totals				\$34,900.00
Account 7305 - Office supplies				
100-10-12-000-7305	Office supplies	1	10,000.00	10,000.00
Account 7305 - Office supplies Totals				\$10,000.00
Account 7323 - Printing				
100-10-12-000-7323	Recruitment materials & business cards	1	1,500.00	1,500.00
Account 7323 - Printing Totals				\$1,500.00
Account 7450 - Services - other				
100-10-12-000-7450	Employee assistance	1	12,550.00	12,550.00
100-10-12-000-7450	Investigative interviews - transcription	1	6,000.00	6,000.00
100-10-12-000-7450	Investigative services	1	15,000.00	15,000.00
100-10-12-000-7450	LCW legal consortium	1	4,350.00	4,350.00
100-10-12-000-7450	Miscellaneous	1	500.00	500.00
100-10-12-000-7450	Professional growth consultant	1	50,000.00	50,000.00
100-10-12-000-7450	SEC125 administrative fees	1	6,000.00	6,000.00
Account 7450 - Services - other Totals				\$94,400.00
Department 12 - Human Resources Totals				\$189,350.00
Department 13 - Office of the Clerk				
Account 7043 - Electronic equipment maintenance				
100-10-13-000-7043	Adobe annual renewal	4	115.00	460.00
100-10-13-000-7043	Archive social media - cloud software	12	285.00	3,420.00
100-10-13-000-7043	Form 700 automation - cloud software	1	2,300.00	2,300.00
Account 7043 - Electronic equipment maintenance Totals				\$6,180.00
Account 7075 - Memberships				
100-10-13-000-7075	ARMA & ARMA SCIE memberships	1	1,000.00	1,000.00
100-10-13-000-7075	Memberships	1	2,000.00	2,000.00
Account 7075 - Memberships Totals				\$3,000.00
Account 7140 - Training				
100-10-13-000-7140	Conferences - AFSS/CCAC/CSDA/IIMC/TCC	7	2,000.00	14,000.00
100-10-13-000-7140	Local training & webinars	8	65.00	520.00
Account 7140 - Training Totals				\$14,520.00
Account 7323 - Printing				
100-10-13-000-7323	Printing	1	500.00	500.00
Account 7323 - Printing Totals				\$500.00
Account 7450 - Services - other				
100-10-13-000-7450	Temporary services	121	37,200.00	37,200.00
Account 7450 - Services - other Totals				\$37,200.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
	Department 13 - Office of the Clerk Totals			\$61,400.00
Department 15 - Support Services				
Account 6035 - Coverage - training and support				
100-10-15-000-6035	Administrative Assistant 50%	1	500.00	500.00
100-10-15-000-6035	Facilities & Fleet Coordinator	1	10,000.00	10,000.00
100-10-15-000-6035	IT Specialist	1	6,000.00	6,000.00
100-10-15-000-6035	Mechanics	2	10,000.00	20,000.00
100-10-15-000-6035	Support Services Technicians	2	2,000.00	4,000.00
	Account 6035 - Coverage - training and support Totals			\$40,500.00
Account 7025 - Clothing				
100-10-15-000-7025	Work boots	2	300.00	600.00
	Account 7025 - Clothing Totals			\$600.00
Account 7035 - Telephone				
100-10-15-000-7035	Phone lines - fire, security, backup	12	185.00	2,220.00
	Account 7035 - Telephone Totals			\$2,220.00
Account 7075 - Memberships				
100-10-15-000-7075	AFSS membership	1	100.00	100.00
100-10-15-000-7075	Deputy Chief - miscellaneous memberships	1	2,000.00	2,000.00
100-10-15-000-7075	Facilities & Fleet Coordinator - miscellaneous memberships	1	700.00	700.00
100-10-15-000-7075	IT Specialist - miscellaneous memberships	1	500.00	500.00
100-10-15-000-7075	Mechanics - miscellaneous memberships	2	1,000.00	2,000.00
100-10-15-000-7075	Senior IT Support Analyst - miscellaneous memberships	1	500.00	500.00
	Account 7075 - Memberships Totals			\$5,800.00
Account 7120 - Small tools and equipment				
100-10-15-000-7120	Facilities & Fleet Coordinator - tools & equipment	1	2,500.00	2,500.00
100-10-15-000-7120	Mechanics - tools & equipment	1	5,000.00	5,000.00
	Account 7120 - Small tools and equipment Totals			\$7,500.00
Account 7130 - Non-inventory equipment				
100-10-15-000-7130	Specialty tools & equipment - IT Support	1	2,500.00	2,500.00
	Account 7130 - Non-inventory equipment Totals			\$2,500.00
Account 7140 - Training				
100-10-15-000-7140	Administrative Assistant - training & travel	1	3,500.00	3,500.00
100-10-15-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-10-15-000-7140	Facilities & Fleet Coordinator - training & travel	1	2,000.00	2,000.00
100-10-15-000-7140	IT Specialist - training & travel	1	7,500.00	7,500.00
100-10-15-000-7140	Mechanics - training & travel	2	4,000.00	8,000.00
100-10-15-000-7140	Senior IT Support Analyst - training & travel	1	7,500.00	7,500.00
	Account 7140 - Training Totals			\$36,000.00
Account 7180 - Utilities				
100-10-15-000-7180	Utilities	12	1,550.00	18,600.00
	Account 7180 - Utilities Totals			\$18,600.00
Account 7305 - Office supplies				
100-10-15-000-7305	Office supplies	1	1,000.00	1,000.00
	Account 7305 - Office supplies Totals			\$1,000.00
Account 7450 - Services - other				
100-10-15-000-7450	County/CUPA fees	1	1,000.00	1,000.00
100-10-15-000-7450	DI monthly services & maintenance	12	50.00	600.00
100-10-15-000-7450	Towel & uniform service	12	150.00	1,800.00
	Account 7450 - Services - other Totals			\$3,400.00
Account 7555 - Equipment maintenance				
100-10-15-000-7555	Forklift/floor cleaner/scissor lift - repair & maintenance	1	2,500.00	2,500.00
	Account 7555 - Equipment maintenance Totals			\$2,500.00
Account 7570 - Structure maintenance				

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-10-15-000-7570	Alarm maintenance - fire & security	1	2,000.00	2,000.00
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	5,000.00	5,000.00
100-10-15-000-7570	Generator - repair & maintenance	1	500.00	500.00
100-10-15-000-7570	HVAC - repair & maintenance	1	2,000.00	2,000.00
100-10-15-000-7570	Landscape - miscellaneous	1	5,000.00	5,000.00
100-10-15-000-7570	Pest control	12	50.00	600.00
100-10-15-000-7570	Rolling gates - repair & maintenance	1	500.00	500.00
100-10-15-000-7570	Roof - repair & maintenance	1	1,000.00	1,000.00
	Account 7570 - Structure maintenance Totals			<u>\$19,510.00</u>
	Department 15 - Support Services Totals			<u>\$140,130.00</u>
	Division 10 - Administration Totals			<u>\$3,406,304.50</u>
Division 20 - Community Risk Reduction				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-20-01-000-6035	Project overtime	80	61.00	4,880.00
	Account 6035 - Coverage - training and support Totals			<u>\$4,880.00</u>
Account 7025 - Clothing				
100-20-01-000-7025	Clothing & work boots	1	600.00	600.00
	Account 7025 - Clothing Totals			<u>\$600.00</u>
Account 7043 - Electronic equipment maintenance				
100-20-01-000-7043	Adobe suite creative cloud	1	920.00	920.00
	Account 7043 - Electronic equipment maintenance Totals			<u>\$920.00</u>
Account 7075 - Memberships				
100-20-01-000-7075	AFSS membership	1	75.00	75.00
100-20-01-000-7075	Deputy Chief - miscellaneous memberships	1	2,000.00	2,000.00
100-20-01-000-7075	Fire Marshal - miscellaneous memberships	1	1,000.00	1,000.00
100-20-01-000-7075	Pryor Career Track membership	2	300.00	600.00
	Account 7075 - Memberships Totals			<u>\$3,675.00</u>
Account 7135 - Special department expenses				
100-20-01-000-7135	CLO supplies	1	200.00	200.00
	Account 7135 - Special department expenses Totals			<u>\$200.00</u>
Account 7140 - Training				
100-20-01-000-7140	Administrative Assistant - training & travel	1	3,500.00	3,500.00
100-20-01-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-20-01-000-7140	Fire Marshal - training & travel	1	5,000.00	5,000.00
	Account 7140 - Training Totals			<u>\$16,000.00</u>
Account 7305 - Office supplies				
100-20-01-000-7305	Office supplies	1	3,000.00	3,000.00
100-20-01-000-7305	Toner - CRR desktop printers	1	3,500.00	3,500.00
	Account 7305 - Office supplies Totals			<u>\$6,500.00</u>
Account 7323 - Printing				
100-20-01-000-7323	Printing	1	500.00	500.00
	Account 7323 - Printing Totals			<u>\$500.00</u>
	Department 01 - Administration Totals			<u>\$33,275.00</u>
Department 21 - Compliance and Development				
Account 6035 - Coverage - training and support				
100-20-21-000-6035	CCFSC liaison coverage	123	88.00	1,584.00
100-20-21-000-6035	CERT training partnership	24	88.00	2,112.00

CHINO VALLEY FIRE DISTRICT

General Fund Expenditure Transactions

2026 Original Budget

G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-20-21-000-6035	CLO response	40	88.00	3,520.00
100-20-21-000-6035	Compliance after hours inspections	40	88.00	3,520.00
100-20-21-000-6035	Fire investigations	200	88.00	17,600.00
100-20-21-000-6035	July 4/fireworks enforcement	275	88.00	24,200.00
100-20-21-000-6035	Office Technician - general overtime	10	61.00	610.00
100-20-21-000-6035	Outreach booth	384	88.00	33,792.00
100-20-21-000-6035	Permit Technician - general overtime	10	61.00	610.00
100-20-21-000-6035	Weed abatement	40	88.00	3,520.00
	Account 6035 - Coverage - training and support Totals			\$91,068.00
	Account 7025 - Clothing			
100-20-21-000-7025	Uniform - Class A - inspector	2	1,500.00	3,000.00
100-20-21-000-7025	Uniform - reserve inspector	6	500.00	3,000.00
100-20-21-000-7025	Work boots	7	425.00	2,975.00
	Account 7025 - Clothing Totals			\$8,975.00
	Account 7043 - Electronic equipment maintenance			
100-20-21-000-7043	Adobe desktop licenses	5	115.00	575.00
100-20-21-000-7043	ArcGIS & ArcPad annual maintenance	1	2,730.00	2,730.00
100-20-21-000-7043	ArcGIS survey 123	1	1,500.00	1,500.00
100-20-21-000-7043	Fire investigation software	1	4,650.00	4,650.00
100-20-21-000-7043	First Due - fire investigation module	1	6,000.00	6,000.00
100-20-21-000-7043	Iplan/Ipad Bluebeam licenses	11	145.00	1,595.00
	Account 7043 - Electronic equipment maintenance Totals			\$17,050.00
	Account 7075 - Memberships			
100-20-21-000-7075	Cal Chief FPO membership	4	150.00	600.00
100-20-21-000-7075	CCAI membership	15	150.00	2,250.00
100-20-21-000-7075	ICC membership	1	600.00	600.00
100-20-21-000-7075	Pryor Career Track membership	3	300.00	900.00
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	10	25.00	250.00
	Account 7075 - Memberships Totals			\$4,900.00
	Account 7080 - Publications			
100-20-21-000-7080	CA penal code	1	150.00	150.00
100-20-21-000-7080	CA vehicle code	1	150.00	150.00
100-20-21-000-7080	Fire code books	1	4,250.00	4,250.00
100-20-21-000-7080	Miscellaneous publications	1	200.00	200.00
100-20-21-000-7080	NFCSS update service	1	2,750.00	2,750.00
100-20-21-000-7080	NFPA standards	4	450.00	1,800.00
	Account 7080 - Publications Totals			\$9,300.00
	Account 7085 - Legal postings			
100-20-21-000-7085	CRR legal postings	12	600.00	7,200.00
	Account 7085 - Legal postings Totals			\$7,200.00
	Account 7120 - Small tools and equipment			
100-20-21-000-7120	Tools & equipment - fire investigation	1	1,500.00	1,500.00
100-20-21-000-7120	Tools & supplies - general	1	1,000.00	1,000.00
100-20-21-000-7120	Tools & supplies - weed abatement	1	1,000.00	1,000.00
	Account 7120 - Small tools and equipment Totals			\$3,500.00
	Account 7140 - Training			
100-20-21-000-7140	Deputy Fire Marshal - training & travel	2	3,500.00	7,000.00
100-20-21-000-7140	Fire Inspector - training & travel	5	3,500.00	17,500.00
100-20-21-000-7140	Office Technician - training & travel	1	3,500.00	3,500.00
100-20-21-000-7140	Permit Technician - training & travel	1	3,500.00	3,500.00
	Account 7140 - Training Totals			\$31,500.00
	Account 7305 - Office supplies			
100-20-21-000-7305	Office supplies	1	3,500.00	3,500.00

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
Account 7305 - Office supplies Totals				\$3,500.00
Account 7323 - Printing				
100-20-21-000-7323	Miscellaneous printing	1	2,000.00	2,000.00
Account 7323 - Printing Totals				\$2,000.00
Account 7450 - Services - other				
100-20-21-000-7450	Data Ticket - citation programs	12	500.00	6,000.00
100-20-21-000-7450	Laserfiche - scanning	1	5,000.00	5,000.00
100-20-21-000-7450	Tyler New World - custom report services	1	1,600.00	1,600.00
100-20-21-000-7450	Weed abatement - contract services	1	90,000.00	90,000.00
100-20-21-000-7450	Weed abatement - DW Consulting	1	6,000.00	6,000.00
100-20-21-000-7450	Weed abatement - mail services	1	31,500.00	31,500.00
Account 7450 - Services - other Totals				\$140,100.00
Department 21 - Compliance and Development Totals				\$319,093.00
Department 22 - Preparedness				
Account 7025 - Clothing				
100-20-22-000-7025	Uniform sets - Public Education Specialist	2	450.00	900.00
100-20-22-000-7025	Work boots	1	425.00	425.00
Account 7025 - Clothing Totals				\$1,325.00
Account 7043 - Electronic equipment maintenance				
100-20-22-000-7043	Adobe Creative Cloud maintenance	1	920.00	920.00
100-20-22-000-7043	Craig1300 subs - Mysidewalk	1	5,000.00	5,000.00
Account 7043 - Electronic equipment maintenance Totals				\$5,920.00
Account 7075 - Memberships				
100-20-22-000-7075	SoCal Public Education Committee membership	1	65.00	65.00
Account 7075 - Memberships Totals				\$65.00
Account 7130 - Non-inventory equipment				
100-20-22-000-7130	Public outreach display equipment	1	3,000.00	3,000.00
Account 7130 - Non-inventory equipment Totals				\$3,000.00
Account 7135 - Special department expenses				
100-20-22-000-7135	Annual open house - fire prevention week	1	7,500.00	7,500.00
100-20-22-000-7135	Community preparedness outreach programs	1	15,000.00	15,000.00
100-20-22-000-7135	Public education - community distribution items	1	25,000.00	25,000.00
Account 7135 - Special department expenses Totals				\$47,500.00
Account 7140 - Training				
100-20-22-000-7140	Public Education Specialist - training & travel	1	3,500.00	3,500.00
Account 7140 - Training Totals				\$3,500.00
Account 7323 - Printing				
100-20-22-000-7323	Printing	1	4,000.00	4,000.00
Account 7323 - Printing Totals				\$4,000.00
Account 7450 - Services - other				
100-20-22-000-7450	Sparky costume cleaning	2	800.00	1,600.00
Account 7450 - Services - other Totals				\$1,600.00
Department 22 - Preparedness Totals				\$66,910.00
Division 20 - Community Risk Reduction Totals				\$419,278.00
Division 60 - Emergency Services				
Department 01 - Administration				
Account 6035 - Coverage - training and support				
100-60-01-000-6035	PIO coverage callback	1	5,000.00	5,000.00
Account 6035 - Coverage - training and support Totals				\$5,000.00
Account 7025 - Clothing				
100-60-01-000-7025	Clothing	125	500.00	500.00
100-60-01-000-7025	Work boots	1	300.00	300.00

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
Account 7025 - Clothing Totals				\$800.00
Account 7043 - Electronic equipment maintenance				
100-60-01-000-7043	Adobe annual renewal	5	115.00	575.00
100-60-01-000-7043	Social media applications - RIPL	1	450.00	450.00
100-60-01-000-7043	Video editing software	1	1,400.00	1,400.00
Account 7043 - Electronic equipment maintenance Totals				\$2,425.00
Account 7075 - Memberships				
100-60-01-000-7075	Deputy Chief - memberships	1	2,000.00	2,000.00
100-60-01-000-7075	PIO - NIOA membership	1	100.00	100.00
Account 7075 - Memberships Totals				\$2,100.00
Account 7120 - Small tools and equipment				
100-60-01-000-7120	Media equipment	1	12,000.00	12,000.00
Account 7120 - Small tools and equipment Totals				\$12,000.00
Account 7135 - Special department expenses				
100-60-01-000-7135	Chaplain - event refreshments	1	500.00	500.00
100-60-01-000-7135	Chaplain - memberships	8	300.00	2,400.00
100-60-01-000-7135	Chaplain - training	8	600.00	4,800.00
100-60-01-000-7135	Chaplain - uniforms & safety equipment	1	3,500.00	3,500.00
100-60-01-000-7135	Explorer - assistant uniforms	3	150.00	450.00
100-60-01-000-7135	Explorer - PPE	1	1,500.00	1,500.00
100-60-01-000-7135	Explorer - recharter & program fees	1	2,000.00	2,000.00
100-60-01-000-7135	Explorer - recognition event	1	1,000.00	1,000.00
100-60-01-000-7135	Explorer - supplies	1	200.00	200.00
100-60-01-000-7135	Honor Guard - Class A uniforms & accessories	1	4,800.00	4,800.00
100-60-01-000-7135	Honor Guard - medals & equipment	1	2,500.00	2,500.00
100-60-01-000-7135	Pipes & drums - travel	1	2,500.00	2,500.00
100-60-01-000-7135	Pipes & drums - uniforms & band equipment	1	4,500.00	4,500.00
Account 7135 - Special department expenses Totals				\$30,650.00
Account 7140 - Training				
100-60-01-000-7140	Deputy Chief - training & travel	1	7,500.00	7,500.00
100-60-01-000-7140	PIO - training & travel	1	4,500.00	4,500.00
Account 7140 - Training Totals				\$12,000.00
Account 7305 - Office supplies				
100-60-01-000-7305	Office supplies	1	500.00	500.00
Account 7305 - Office supplies Totals				\$500.00
Account 7323 - Printing				
100-60-01-000-7323	Printing	1	500.00	500.00
Account 7323 - Printing Totals				\$500.00
Account 7450 - Services - other				
100-60-01-000-7450	Media monitor service	1	7,500.00	7,500.00
Account 7450 - Services - other Totals				\$7,500.00
Department 01 - Administration Totals				\$73,475.00
Department 61 - Training				
Account 6035 - Coverage - training and support				
100-60-61-000-6035	Fresno Training Officer conference	20	155.00	3,100.00
100-60-61-000-6035	Night drills	40	155.00	6,200.00
100-60-61-000-6035	Tower maintenance	16	155.00	2,480.00
Account 6035 - Coverage - training and support Totals				\$11,780.00
Account 7025 - Clothing				
100-60-61-000-7025	Clothing	1	300.00	300.00
Account 7025 - Clothing Totals				\$300.00
Account 7035 - Telephone				
100-60-61-000-7035	Phone lines - fire, security, backup	12	185.00	2,220.00

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
Account 7035 - Telephone Totals				\$2,220.00
Account 7043 - Electronic equipment maintenance				
100-60-61-000-7043	Adobe annual renewal	5	115.00	575.00
100-60-61-000-7043	Adobe, Illustrator, Photoshop licenses	1	920.00	920.00
100-60-61-000-7043	Target Solutions - annual license	108	27.00	2,916.00
Account 7043 - Electronic equipment maintenance Totals				\$4,411.00
Account 7070 - Food				
100-60-61-000-7070	Training events	1	750.00	750.00
Account 7070 - Food Totals				\$750.00
Account 7075 - Memberships				
100-60-61-000-7075	AFSS membership	1	60.00	60.00
100-60-61-000-7075	EMS Nurse - membership	1	1,000.00	1,000.00
100-60-61-000-7075	Miscellaneous memberships	2	800.00	1,600.00
100-60-61-000-7075	QR code subscription	1	1,000.00	1,000.00
100-60-61-000-7075	SCBTOA membership	1	150.00	150.00
Account 7075 - Memberships Totals				\$3,810.00
Account 7080 - Publications				
100-60-61-000-7080	Firehouse & JEMS subscriptions	4	75.00	300.00
100-60-61-000-7080	IFSTA Essentials of Firefighting	1	1,500.00	1,500.00
Account 7080 - Publications Totals				\$1,800.00
Account 7120 - Small tools and equipment				
100-60-61-000-7120	OSB pallet - Class A burn room	1	10,000.00	10,000.00
100-60-61-000-7120	Roof prop lumber & supplies	1	6,000.00	6,000.00
100-60-61-000-7120	Simulated training house supplies	1	1,000.00	1,000.00
100-60-61-000-7120	Smoke machine - replacement	1	4,000.00	4,000.00
100-60-61-000-7120	Tools & supplies	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 - prop maintenance materials	1	3,500.00	3,500.00
Account 7120 - Small tools and equipment Totals				\$30,500.00
Account 7140 - Training				
100-60-61-000-7140	Administrative Secretary - training & travel	1	3,500.00	3,500.00
100-60-61-000-7140	EMS Nurse - training & travel	1	5,000.00	5,000.00
100-60-61-000-7140	Training Captain - training & travel	2	5,000.00	10,000.00
Account 7140 - Training Totals				\$18,500.00
Account 7180 - Utilities				
100-60-61-000-7180	Utilities	12	750.00	9,000.00
Account 7180 - Utilities Totals				\$9,000.00
Account 7305 - Office supplies				
100-60-61-000-7305	Office supplies	1	2,500.00	2,500.00
Account 7305 - Office supplies Totals				\$2,500.00
Account 7323 - Printing				
100-60-61-000-7323	Printing	1	1,700.00	1,700.00
Account 7323 - Printing Totals				\$1,700.00
Account 7450 - Services - other				
100-60-61-000-7450	Key codes - CPR classes	1	5,500.00	5,500.00
100-60-61-000-7450	Mannequin & training equipment repairs	1	2,000.00	2,000.00
Account 7450 - Services - other Totals				\$7,500.00
Account 7555 - Equipment maintenance				
100-60-61-000-7555	Air compressor - repair & maintenance	1	600.00	600.00
100-60-61-000-7555	Copier - monthly lease & usage	12	225.00	2,700.00
Account 7555 - Equipment maintenance Totals				\$3,300.00
Account 7570 - Structure maintenance				
100-60-61-000-7570	Alarm maintenance - fire & security	1	800.00	800.00
100-60-61-000-7570	Alarm monitoring - fire & security	127	130.00	1,560.00

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-60-61-000-7570	Backflow - repair & maintenance	1	700.00	700.00
100-60-61-000-7570	Backflow testing	4	150.00	600.00
100-60-61-000-7570	Carpet cleaning	4	600.00	2,400.00
100-60-61-000-7570	Elevator - maintenance & certification	1	1,000.00	1,000.00
100-60-61-000-7570	Fire sprinkler system - annual testing & maintenance	1	500.00	500.00
100-60-61-000-7570	Floor polishing	4	750.00	3,000.00
100-60-61-000-7570	General repairs	1	1,500.00	1,500.00
100-60-61-000-7570	HVAC - repair & maintenance	1	1,500.00	1,500.00
100-60-61-000-7570	Janitorial - monthly service	12	1,200.00	14,400.00
100-60-61-000-7570	Landscape - miscellaneous	1	3,000.00	3,000.00
100-60-61-000-7570	Pest control	12	100.00	1,200.00
100-60-61-000-7570	Rolling gates - repair & maintenance	1	500.00	500.00
100-60-61-000-7570	Roof - repair & maintenance	1	500.00	500.00
	Account 7570 - Structure maintenance Totals			\$33,160.00
	Account 8840 - Capital - equipment			
100-60-61-000-8840	Door prop- force entry catalyst	1	10,000.00	10,000.00
	Account 8840 - Capital - equipment Totals			\$10,000.00
	Department 61 - Training Totals			\$141,231.00
	Department 62 - Suppression			
	Account 6035 - Coverage - training and support			
100-60-62-000-6035	ACLS/CPR instructor coverage	108	87.00	9,396.00
100-60-62-000-6035	Airport instructor training	120	87.00	10,440.00
100-60-62-000-6035	Apparatus & equipment committee meeting coverage	150	87.00	13,050.00
100-60-62-000-6035	BA fit testing coverage	24	87.00	2,088.00
100-60-62-000-6035	Cardiac Arrest Survival summit	48	87.00	4,176.00
100-60-62-000-6035	Cardiac Care/Whole Blood program training	240	87.00	20,880.00
100-60-62-000-6035	CCAI conference coverage	216	87.00	18,792.00
100-60-62-000-6035	CERT partnership training	144	87.00	12,528.00
100-60-62-000-6035	CFED West conference - suppression	48	87.00	4,176.00
100-60-62-000-6035	Corona auto extrication training	144	87.00	12,528.00
100-60-62-000-6035	CTECC/ALERRT conference	120	87.00	10,440.00
100-60-62-000-6035	Dispatch working group	12	87.00	1,044.00
100-60-62-000-6035	District airport training	100	87.00	8,700.00
100-60-62-000-6035	Driver training	96	87.00	8,352.00
100-60-62-000-6035	EMS committee meetings	48	87.00	4,176.00
100-60-62-000-6035	EMS equipment maintenance	48	87.00	4,176.00
100-60-62-000-6035	Engineer development training coverage	72	87.00	6,264.00
100-60-62-000-6035	EPCR/QI committee meetings	36	87.00	3,132.00
100-60-62-000-6035	ESRI ArcGIS basic & intermediate courses	36	87.00	3,132.00
100-60-62-000-6035	ESRI Fire Summit conference	10	87.00	870.00
100-60-62-000-6035	EVOC coverage	48	87.00	4,176.00
100-60-62-000-6035	Explorers - supervisor coverage - meetings/events	300	87.00	26,100.00
100-60-62-000-6035	Fire Control III train the trainer	120	87.00	10,440.00
100-60-62-000-6035	Fire station 68 working group	50	87.00	4,350.00
100-60-62-000-6035	First Due - training & support	50	87.00	4,350.00
100-60-62-000-6035	First Watch - training coverage	24	87.00	2,088.00
100-60-62-000-6035	Fresno Training Symposium	160	87.00	13,920.00
100-60-62-000-6035	Hazmat - 6 week CSTI training (2) not local	960	87.00	83,520.00
100-60-62-000-6035	Hazmat - assistant safety officer class	80	87.00	6,960.00
100-60-62-000-6035	Hazmat - Continuing Challenge - coverage	198	87.00	17,226.00
100-60-62-000-6035	Hazmat - coordinator meetings & seminars	72	87.00	6,264.00
100-60-62-000-6035	Hazmat - CSTI local tech school coverage	120	87.00	10,440.00
100-60-62-000-6035	Hazmat - rail class - coverage	120	87.00	10,440.00

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100-60-62-000-6035	Hazmat - team training - WEHAT/SBCHMRA/CVFD	720	87.00	62,640.00
100-60-62-000-6035	Homeland Security classes - ALERRT	50	87.00	4,350.00
100-60-62-000-6035	Homeland Security meetings	50	87.00	4,350.00
100-60-62-000-6035	Honor Guard - annual memorial event - coverage	89	87.00	7,743.00
100-60-62-000-6035	Honor Guard - event participation coverage	130	87.00	11,310.00
100-60-62-000-6035	Honor Guard - training coverage	64	87.00	5,568.00
100-60-62-000-6035	IAFC Tech conference coverage	96	87.00	8,352.00
100-60-62-000-6035	Inside instructors	180	87.00	15,660.00
100-60-62-000-6035	Instructor & burn cadre	300	87.00	26,100.00
100-60-62-000-6035	Kronos/Telestaff administrative duties	200	87.00	17,400.00
100-60-62-000-6035	Kronos/Telestaff conference coverage	200	87.00	17,400.00
100-60-62-000-6035	Lexipol - admin duties	24	87.00	2,088.00
100-60-62-000-6035	Marketing committee	40	87.00	3,480.00
100-60-62-000-6035	New hire - skills day instructor coverage	120	87.00	10,440.00
100-60-62-000-6035	New hire academy	400	87.00	34,800.00
100-60-62-000-6035	New hire FF extrication instructor coverage	24	87.00	2,088.00
100-60-62-000-6035	New hire FF survival/search & rescue instructor coverage	24	87.00	2,088.00
100-60-62-000-6035	New hire skills day - probation coverage	72	87.00	6,264.00
100-60-62-000-6035	New hire testing	300	87.00	26,100.00
100-60-62-000-6035	New hire ventilation instructor coverage	24	87.00	2,088.00
100-60-62-000-6035	Off road EVOC type 3 coverage	144	87.00	12,528.00
100-60-62-000-6035	Open house staffing	72	87.00	6,264.00
100-60-62-000-6035	Peer support group classes	120	87.00	10,440.00
100-60-62-000-6035	Peer support therapy dog program coverage	100	87.00	8,700.00
100-60-62-000-6035	Promotional exams	120	87.00	10,440.00
100-60-62-000-6035	Response technology integration team	96	87.00	8,352.00
100-60-62-000-6035	RIC safety/survival/operations classes	60	87.00	5,220.00
100-60-62-000-6035	SCBA flow testing	48	87.00	4,176.00
100-60-62-000-6035	SCBA tech school	48	87.00	4,176.00
100-60-62-000-6035	Shift investigator training coverage - new investigators	108	87.00	9,396.00
100-60-62-000-6035	Shift investigator training coverage continuing ed	144	87.00	12,528.00
100-60-62-000-6035	Solar meetings - BC coverage	96	128.00	12,288.00
100-60-62-000-6035	Staffing procedures committee	24	87.00	2,088.00
100-60-62-000-6035	Succession & professional development training	240	87.00	20,880.00
100-60-62-000-6035	Tablet Command - training & development	24	87.00	2,088.00
100-60-62-000-6035	Terrorism liason officer training	24	87.00	2,088.00
100-60-62-000-6035	Training task force coverage	96	87.00	8,352.00
100-60-62-000-6035	TriTech/Central Square conference	40	87.00	3,480.00
100-60-62-000-6035	Truck academy	150	87.00	13,050.00
100-60-62-000-6035	U&E committee meetings & inspections	60	87.00	5,220.00
100-60-62-000-6035	UAS training	170	87.00	14,790.00
100-60-62-000-6035	USAR core classes coverage	600	87.00	52,200.00
100-60-62-000-6035	USAR regional task force quarter training coverage	200	87.00	17,400.00
100-60-62-000-6035	USAR river & flood rescue boat tech coverage	360	87.00	31,320.00
100-60-62-000-6035	USAR team training	360	87.00	31,320.00
100-60-62-000-6035	VHF/UHF radio programming & training	24	87.00	2,088.00
100-60-62-000-6035	Wellness committee meetings	120	87.00	10,440.00
100-60-62-000-6035	Whole blood delivery training	100	87.00	8,700.00
100-60-62-000-6035	Wildland firefighting classes	48	87.00	4,176.00
	Account 6035 - Coverage - training and support Totals			\$963,111.00
Account	7025 - Clothing			
100-60-62-000-7025	Badges/brass/nameplates	1	2,500.00	2,500.00
100-60-62-000-7025	Boots	50	650.00	32,500.00
100-60-62-000-7025	CVFD baseball caps	1	500.00	500.00

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-60-62-000-7025	Flash hoods	50	100.00	5,000.00
100-60-62-000-7025	Gloves	75	110.00	8,250.00
100-60-62-000-7025	Goggles	30	110.00	3,300.00
100-60-62-000-7025	Hazmat - OES typing jackets	5	300.00	1,500.00
100-60-62-000-7025	Helmet - leather shields - structure	25	100.00	2,500.00
100-60-62-000-7025	Helmet liners	50	125.00	6,250.00
100-60-62-000-7025	Helmets	50	450.00	22,500.00
100-60-62-000-7025	Hose straps	20	30.00	600.00
100-60-62-000-7025	Hot shields - wildland	30	70.00	2,100.00
100-60-62-000-7025	Patches	1	1,000.00	1,000.00
100-60-62-000-7025	Tshirts - annual	1	9,000.00	9,000.00
100-60-62-000-7025	Turnouts	30	5,000.00	150,000.00
100-60-62-000-7025	Turnouts - burn cadre	5	4,200.00	21,000.00
100-60-62-000-7025	Uniform - new hires	6	1,500.00	9,000.00
100-60-62-000-7025	USAR - boots	20	435.00	8,700.00
100-60-62-000-7025	USAR PPE- new member	8	700.00	5,600.00
100-60-62-000-7025	Web gear & fire shelters - wildland	15	2,000.00	30,000.00
100-60-62-000-7025	Wildland PPE - replacements	1	15,000.00	15,000.00
	Account 7025 - Clothing Totals			\$336,800.00
	Account 7035 - Telephone			
100-60-62-000-7035	Kronos/Telestaff - IVR	12	60.00	720.00
100-60-62-000-7035	Message Media - 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 maintenance	12	12,000.00	144,000.00
100-60-62-000-7035	Station/dispatch monthly connectivity	12	5,000.00	60,000.00
	Account 7035 - Telephone Totals			\$221,520.00
	Account 7042 - Cellular phones			
100-60-62-000-7042	AT&T wireless - EPCR, IPAD, apparatus	12	50.00	600.00
100-60-62-000-7042	Starlink data subscription for apparatus	12	3,700.00	44,400.00
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	2,800.00	33,600.00
	Account 7042 - Cellular phones Totals			\$86,100.00
	Account 7043 - Electronic equipment maintenance			
100-60-62-000-7043	Active911 mobile device alerting - phones & IPADS	250	15.00	3,750.00
100-60-62-000-7043	ARC/GIS online	1	5,000.00	5,000.00
100-60-62-000-7043	Blood temperature monitoring subscription	1	1,300.00	1,300.00
100-60-62-000-7043	Fire apparatus diagnostic software annual renewal	1	4,500.00	4,500.00
100-60-62-000-7043	Fire apparatus mechanic software - various	1	7,000.00	7,000.00
100-60-62-000-7043	First Watch - data analytics	1	5,000.00	5,000.00
100-60-62-000-7043	FTP mapping server - support & maintenance	1	300.00	300.00
100-60-62-000-7043	Hazmat - PEAC renewal	1	1,995.00	1,995.00
100-60-62-000-7043	Kronos/Telestaff annual maintenance contract	1	13,100.00	13,100.00
100-60-62-000-7043	PS Trax license fee	1	25,000.00	25,000.00
100-60-62-000-7043	Station first arriving signage software	1	10,800.00	10,800.00
100-60-62-000-7043	UAS - Nova Maps	1	3,700.00	3,700.00
100-60-62-000-7043	UAS fleet management airdata software	1	2,500.00	2,500.00
100-60-62-000-7043	Zoll Autopulse - one year extended warranty	16	2,300.00	36,800.00
100-60-62-000-7043	Zoll Xseries - annual warranty	18	2,000.00	36,000.00
100-60-62-000-7043	Zoll Xseries - case review maintenance software	18	600.00	10,800.00
	Account 7043 - Electronic equipment maintenance Totals			\$167,545.00
	Account 7070 - Food			
100-60-62-000-7070	Food	1	1,500.00	1,500.00
	Account 7070 - Food Totals			\$1,500.00
	Account 7075 - Memberships			

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-60-62-000-7075	SBCHMRA annual membership	1	460.00	460.00
	Account 7075 - Memberships Totals			\$460.00
	Account 7080 - Publications			
100-60-62-000-7080	AHA student manuals - ACLS	30	42.00	1,260.00
100-60-62-000-7080	AHA 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	7	150.00	1,050.00
100-60-62-000-7080	Peer support literature	50	20.00	1,000.00
	Account 7080 - Publications Totals			\$6,680.00
	Account 7120 - Small tools and equipment			
100-60-62-000-7120	Active shooter - CBRN adaptor & canister	1	500.00	500.00
100-60-62-000-7120	Active shooter - supplies	1	500.00	500.00
100-60-62-000-7120	Ballistic protective equipment	40	2,348.00	93,920.00
100-60-62-000-7120	Chainsaw/rotary saw/portable light - replacement	4	2,000.00	8,000.00
100-60-62-000-7120	DECON turnout bag	10	200.00	2,000.00
100-60-62-000-7120	Decontamination safety wipes	25	110.00	2,750.00
100-60-62-000-7120	Disaster preparation - locker supplies	1	3,000.00	3,000.00
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	15,000.00	15,000.00
100-60-62-000-7120	Fuel - Trufuel	50	40.00	2,000.00
100-60-62-000-7120	Hazmat - equipment replacement	1	8,000.00	8,000.00
100-60-62-000-7120	Hazmat - HM61 absorbents	1	2,500.00	2,500.00
100-60-62-000-7120	Helmet ID identifiers	1	2,000.00	2,000.00
100-60-62-000-7120	Helmet lights - tactical	35	66.00	2,310.00
100-60-62-000-7120	Helmet lights - wildland	25	100.00	2,500.00
100-60-62-000-7120	Lawn & garden equipment	1	3,000.00	3,000.00
100-60-62-000-7120	Major incidents - suppl cache	1	5,000.00	5,000.00
100-60-62-000-7120	PAS - system parts	1	2,000.00	2,000.00
100-60-62-000-7120	PPE extractor - cleaning supplies	6	3,300.00	19,800.00
100-60-62-000-7120	Propane - SBRETC ARFF training	3	500.00	1,500.00
100-60-62-000-7120	Sandbags	1	3,000.00	3,000.00
100-60-62-000-7120	Station repair supplies	1	25,000.00	25,000.00
100-60-62-000-7120	USAR - SWR PFD life jackets replacement	20	286.85	5,737.00
100-60-62-000-7120	USAR - equipment	1	8,000.00	8,000.00
100-60-62-000-7120	USAR - lumber - trench rescue & shoring	1	6,000.00	6,000.00
100-60-62-000-7120	USAR - SWR dry suits	5	1,000.00	5,000.00
100-60-62-000-7120	USAR - SWR dry suits front line	12	974.25	11,691.00
100-60-62-000-7120	USAR - SWR equipment	1	6,800.00	6,800.00
100-60-62-000-7120	USAR - SWR helmet replacement	28	86.60	2,424.80
	Account 7120 - Small tools and equipment Totals			\$258,132.80
	Account 7125 - Inventory equipment			
100-60-62-000-7125	Apparatus equipment & nozzle replacement	1	10,000.00	10,000.00
100-60-62-000-7125	Appliance replacement	1	20,000.00	20,000.00
100-60-62-000-7125	Cabinets - #66 library	1	5,000.00	5,000.00
100-60-62-000-7125	Furniture replacement	1	20,000.00	20,000.00
	Account 7125 - Inventory equipment Totals			\$55,000.00
	Account 7130 - Non-inventory equipment			
100-60-62-000-7130	Apparatus & wildland - equipment & supplies	1	15,000.00	15,000.00
100-60-62-000-7130	Computer-related equipment	1	3,500.00	3,500.00
100-60-62-000-7130	CPR/first aid equipment - community	1	2,000.00	2,000.00
100-60-62-000-7130	Hose - general replacement	1	10,000.00	10,000.00

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100-60-62-000-7130	Iphone replacement - apparatus	22	150.00	3,300.00
100-60-62-000-7130	Peer support - therapy dog program	1	10,000.00	10,000.00
100-60-62-000-7130	Radio - antennas	10	90.00	900.00
100-60-62-000-7130	Radio - AV communication repair & parts	1	5,000.00	5,000.00
100-60-62-000-7130	Radio - batteries	1	5,000.00	5,000.00
100-60-62-000-7130	Radio - ICOMM airport	2	300.00	600.00
100-60-62-000-7130	Radio - microphones	1	4,000.00	4,000.00
100-60-62-000-7130	Radio - VHF BKR5000 portable - replacements	6	3,000.00	18,000.00
100-60-62-000-7130	SCBA - 45 minute cylinders	5	2,000.00	10,000.00
100-60-62-000-7130	SCBA - BA masks & voice amps	1	5,000.00	5,000.00
100-60-62-000-7130	SCBA - replacement parts	1	15,000.00	15,000.00
100-60-62-000-7130	Spartan WUI type 1 engine - hose	1	25,000.00	25,000.00
100-60-62-000-7130	Spartan WUI type 1 engine - loose equipment	1	150,000.00	150,000.00
100-60-62-000-7130	Station desktop replacement	30	1,500.00	45,000.00
100-60-62-000-7130	Station wireless replacement network refresh	20	1,000.00	20,000.00
100-60-62-000-7130	Workout equipment - replacement	1	15,000.00	15,000.00
	Account 7130 - Non-inventory equipment Totals			\$362,300.00
Account	7140 - Training			
100-60-62-000-7140	AHA/BLS/CPR instructor course	2	360.00	720.00
100-60-62-000-7140	Airport cadre - SBRETC instruction	3	2,000.00	6,000.00
100-60-62-000-7140	Battalion Chief - training & travel	6	5,000.00	30,000.00
100-60-62-000-7140	Bi-annual paramedic/EMT recertifications	1	18,000.00	18,000.00
100-60-62-000-7140	Cardiac Care symposium	2	3,000.00	6,000.00
100-60-62-000-7140	CCAI conference - shift investigators	3	1,205.00	3,615.00
100-60-62-000-7140	CFED West conference	2	1,000.00	2,000.00
100-60-62-000-7140	Corona auto extrication	6	1,500.00	9,000.00
100-60-62-000-7140	CTECC/ALERRT conference	3	2,500.00	7,500.00
100-60-62-000-7140	Deployment expenses	1	25,000.00	25,000.00
100-60-62-000-7140	EMS training classes	1	5,000.00	5,000.00
100-60-62-000-7140	ESRI ArcGIS course	2	2,000.00	4,000.00
100-60-62-000-7140	EVOC class fees	10	300.00	3,000.00
100-60-62-000-7140	EVOC offroad type 3 tuition	2	1,000.00	2,000.00
100-60-62-000-7140	Fire Control III train the trainer	5	500.00	2,500.00
100-60-62-000-7140	Fresno training symposium	2	2,500.00	5,000.00
100-60-62-000-7140	Fresno training symposium - burn cadre members	2	2,500.00	5,000.00
100-60-62-000-7140	Hazmat - assistant safety officer	5	400.00	2,000.00
100-60-62-000-7140	Hazmat - continuing challenge	3	1,840.00	5,520.00
100-60-62-000-7140	Hazmat outside instructors	1	5,000.00	5,000.00
100-60-62-000-7140	Hazmat tech/spec tuition	4	10,800.00	43,200.00
100-60-62-000-7140	IAFC tech conference	3	1,650.00	4,950.00
100-60-62-000-7140	Image Trend conference	2	1,500.00	3,000.00
100-60-62-000-7140	Instructor training classes - training committee	1	1,000.00	1,000.00
100-60-62-000-7140	Kronos/Telestaff conference	3	3,700.00	11,100.00
100-60-62-000-7140	Outside instructors	2	5,000.00	10,000.00
100-60-62-000-7140	Peer support group classes	1	7,000.00	7,000.00
100-60-62-000-7140	SCBA Scott tech school	2	1,500.00	3,000.00
100-60-62-000-7140	Staff ride leadership training	10	2,000.00	20,000.00
100-60-62-000-7140	Truck academy	6	1,000.00	6,000.00
100-60-62-000-7140	UAS launch academy FAA part 107	5	400.00	2,000.00
100-60-62-000-7140	USAR core classes	1	16,000.00	16,000.00
100-60-62-000-7140	USAR river & flood lodging	10	300.00	3,000.00
100-60-62-000-7140	USAR river & flood rescue	4	850.00	3,400.00
100-60-62-000-7140	USAR river & flood rescue boat technician	4	1,500.00	6,000.00
100-60-62-000-7140	USAR team drill food	1	800.00	800.00

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100-60-62-000-7140	Wellness classes	1	5,000.00	5,000.00
100-60-62-000-7140	Wildland firefighting classes	1	5,000.00	5,000.00
	Account 7140 - Training Totals			\$297,305.00
	Account 7180 - Utilities			
100-60-62-000-7180	Utilities - 7 stations	12	22,600.00	271,200.00
	Account 7180 - Utilities Totals			\$271,200.00
	Account 7305 - Office supplies			
100-60-62-000-7305	Mapping - office supplies	1	100.00	100.00
100-60-62-000-7305	Office supplies	1	500.00	500.00
100-60-62-000-7305	Toner - station desktop printers	1	3,800.00	3,800.00
	Account 7305 - Office supplies Totals			\$4,400.00
	Account 7445 - Services - dispatch			
100-60-62-000-7445	Dispatch services	4	242,665.00	970,660.00
	Account 7445 - Services - dispatch Totals			\$970,660.00
	Account 7450 - Services - other			
100-60-62-000-7450	Background investigations - District wide	1	50,000.00	50,000.00
100-60-62-000-7450	DI systems - monthly service	1	5,000.00	5,000.00
100-60-62-000-7450	DI systems - repair & maintenance	1	5,000.00	5,000.00
100-60-62-000-7450	Drug screenings	130	136.50	17,745.00
100-60-62-000-7450	Fingerprinting	25	75.00	1,875.00
100-60-62-000-7450	Grant writing services	2	2,500.00	5,000.00
100-60-62-000-7450	ICEMA/medical control/compliance fees	1	8,000.00	8,000.00
100-60-62-000-7450	Lexipol - annual SOP contract	1	10,140.00	10,140.00
100-60-62-000-7450	Medical director quarterly	4	3,750.00	15,000.00
100-60-62-000-7450	Medical waste pickup	12	100.00	1,200.00
100-60-62-000-7450	Physicals - class B license	20	115.50	2,310.00
100-60-62-000-7450	Physicals - pre-employment	12	745.00	8,940.00
100-60-62-000-7450	Polygraphs	12	250.00	3,000.00
100-60-62-000-7450	Psychological exams	25	325.00	8,125.00
100-60-62-000-7450	Repairs - furniture/carpet/blinds	1	10,000.00	10,000.00
100-60-62-000-7450	Respiratory medical review	114	63.00	7,182.00
100-60-62-000-7450	SCAQMD/Cal OSHA permits	1	6,000.00	6,000.00
100-60-62-000-7450	Towel service	1	2,000.00	2,000.00
100-60-62-000-7450	Turnouts - advanced cleaning	226	275.00	62,150.00
100-60-62-000-7450	Turnouts - new hire rental	1	10,000.00	10,000.00
100-60-62-000-7450	Turnouts - repair & cleaning	65	275.00	17,875.00
100-60-62-000-7450	Uniform adjustments	1	6,000.00	6,000.00
100-60-62-000-7450	Wellness exams	30	300.00	9,000.00
100-60-62-000-7450	Wellness exams	115	800.00	92,000.00
100-60-62-000-7450	Westnet station alerting - repairs	1	3,500.00	3,500.00
100-60-62-000-7450	Wildland contract - CalFire	1	667,126.00	667,126.00
	Account 7450 - Services - other Totals			\$1,034,168.00
	Account 7535 - General household expense			
100-60-62-000-7535	General supplies	12	4,000.00	48,000.00
	Account 7535 - General household expense Totals			\$48,000.00
	Account 7540 - Medical supplies			
100-60-62-000-7540	Bleed Safe - active shooter community EMS supply	1	1,000.00	1,000.00
100-60-62-000-7540	Blood temperature monitoring supplies	1	3,325.00	3,325.00
100-60-62-000-7540	Blood warming units	6	4,017.00	24,102.00
100-60-62-000-7540	EMS supplies - restock	1	140,000.00	140,000.00
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	133	230.00	29,900.00
100-60-62-000-7540	Zoll CPR stat pads	13	851.00	11,063.00

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G/L ACCOUNT	TRANSACTION	UNITS	UNIT COST	TOTAL
100-60-62-000-7540	Zoll pediatric defib pads	4	527.00	2,108.00
	Account 7540 - Medical supplies Totals			\$214,998.00
Account 7550 - Vehicle maintenance				
100-60-62-000-7550	Detail & wax vehicles	90	120.00	10,800.00
100-60-62-000-7550	Electric Polaris - maintenance & battery repair	1	1,000.00	1,000.00
100-60-62-000-7550	Gas Ranger - repair & maintenance	1	1,000.00	1,000.00
100-60-62-000-7550	General vehicle maintenance	1	250,000.00	250,000.00
100-60-62-000-7550	Tire/wheel replacement	1	50,000.00	50,000.00
	Account 7550 - Vehicle maintenance Totals			\$312,800.00
Account 7555 - Equipment maintenance				
100-60-62-000-7555	Appliance repair	1	6,000.00	6,000.00
100-60-62-000-7555	EPCR/MDC/modem - repair & maintenance	1	2,500.00	2,500.00
100-60-62-000-7555	Fire extinguisher maintenance	1	2,500.00	2,500.00
100-60-62-000-7555	Gurney annual maintenance	1	11,503.00	11,503.00
100-60-62-000-7555	Hazmat - air monitor maintenance	1	12,000.00	12,000.00
100-60-62-000-7555	Hazmat - Gemini monitor maintenance	1	11,700.00	11,700.00
100-60-62-000-7555	Hurst equipment - repair & maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Ladders - aerial - annual testing	1	6,500.00	6,500.00
100-60-62-000-7555	Ladders - ground - annual testing	1	7,000.00	7,000.00
100-60-62-000-7555	Posi-check flow tester - annual calibration	1	2,000.00	2,000.00
100-60-62-000-7555	SCBA & oxygen cylinders - hydrostatic testing	1	5,000.00	5,000.00
100-60-62-000-7555	SCBA - air compressor maintenance	1	10,000.00	10,000.00
100-60-62-000-7555	SCBA - fit test machine calibration	1	4,000.00	4,000.00
100-60-62-000-7555	SCBA - flow testing	1	7,000.00	7,000.00
100-60-62-000-7555	Small engine - repair & maintenance	1	3,000.00	3,000.00
100-60-62-000-7555	UAS maintenance	1	3,000.00	3,000.00
100-60-62-000-7555	USAR equipment - repair & maintenance	1	2,500.00	2,500.00
100-60-62-000-7555	Workout equipment - preventable maintenance	1	5,000.00	5,000.00
100-60-62-000-7555	Workout equipment - repairs	1	5,000.00	5,000.00
	Account 7555 - Equipment maintenance Totals			\$111,203.00
Account 7560 - Fuel				
100-60-62-000-7560	Automotive fuel - all apparatus	1	250,000.00	250,000.00
	Account 7560 - Fuel Totals			\$250,000.00
Account 7570 - Structure maintenance				
100-60-62-000-7570	Alarm 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	125.00	4,375.00
100-60-62-000-7570	Carpet & upholstery cleaning	1	5,000.00	5,000.00
100-60-62-000-7570	Electrical	1	3,000.00	3,000.00
100-60-62-000-7570	Fire sprinkler systems - annual testing & maintenance	1	2,500.00	2,500.00
100-60-62-000-7570	Floor polishing - #62 entrance	1	1,000.00	1,000.00
100-60-62-000-7570	Fuel systems - maintenance	1	4,500.00	4,500.00
100-60-62-000-7570	Fuel systems - vapor recovery testing - unleaded tanks	1	2,500.00	2,500.00
100-60-62-000-7570	General repairs	1	25,000.00	25,000.00
100-60-62-000-7570	Generators & compressors - repair & maintenance	1	5,000.00	5,000.00
100-60-62-000-7570	Hood exhaust annual cleaning	1	2,500.00	2,500.00
100-60-62-000-7570	HVAC - repair & maintenance	1	10,000.00	10,000.00
100-60-62-000-7570	Ice machines - repair & maintenance	1	3,500.00	3,500.00
100-60-62-000-7570	Landscape - maintenance & tree trimming	1	10,000.00	10,000.00
100-60-62-000-7570	Landscape - miscellaneous	1	1,000.00	1,000.00
100-60-62-000-7570	Landscape - monthly maintenance	1	20,000.00	20,000.00
100-60-62-000-7570	Overhead doors - repair & maintenance	1	10,000.00	10,000.00
100-60-62-000-7570	Painting	1	25,000.00	25,000.00
100-60-62-000-7570	Pest control	1	4,000.00	4,000.00

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100-60-62-000-7570	Plumbing	1	5,000.00	5,000.00
100-60-62-000-7570	Plymovent - repair & maintenance	1	2,500.00	2,500.00
100-60-62-000-7570	Rolling gates - repair & maintenance	1	2,000.00	2,000.00
100-60-62-000-7570	Roofs - repair & maintenance	1	7,500.00	7,500.00
100-60-62-000-7570	Tiger tower - repair & maintenance	1	3,000.00	3,000.00
100-60-62-000-7570	Tile - annual deep cleaning	1	4,000.00	4,000.00
100-60-62-000-7570	Vacuum systems - repair & maintenance	1	500.00	500.00
100-60-62-000-7570	Video security/VOIP cabling - repair & maintenance	1	5,000.00	5,000.00
	Account 7570 - Structure maintenance Totals			\$177,335.00
	Account 8830 - Capital - structure improvements			
100-60-62-000-8830	Air conditioner replacement - general	1	25,000.00	25,000.00
100-60-62-000-8830	Improvements - #63	1	80,000.00	80,000.00
100-60-62-000-8830	Patio covers - #62 & #63	1	35,000.00	35,000.00
100-60-62-000-8830	Shop reconfigure - #64	1	15,000.00	15,000.00
100-60-62-000-8830	Water heater replacement - general	1	15,000.00	15,000.00
	Account 8830 - Capital - structure improvements Totals			\$170,000.00
	Account 8840 - Capital - equipment			
100-60-62-000-8840	APX6000 portable 800 radios	6	9,000.00	54,000.00
100-60-62-000-8840	Cardiac monitors - line medics	3	13,000.00	39,000.00
100-60-62-000-8840	Extractor & dryer - #64	1	8,580.00	8,580.00
100-60-62-000-8840	Smart blood cooler	3	14,350.00	43,050.00
100-60-62-000-8840	Spartan WUI type 1 engine - 800 MHZ & BK radios	1	55,000.00	55,000.00
100-60-62-000-8840	Spartan WUI type 1 engine - SCBA & bottles	1	37,000.00	37,000.00
100-60-62-000-8840	UAS - DJI Matrice 4	1	9,200.00	9,200.00
100-60-62-000-8840	USAR - SWR boat	1	10,300.00	10,300.00
	Account 8840 - Capital - equipment Totals			\$256,130.00
	Account 8850 - Capital - vehicles			
100-60-62-000-8850	Ford F250	3	110,000.00	330,000.00
100-60-62-000-8850	REMS trailer	1	20,000.00	20,000.00
100-60-62-000-8850	Spartan WUI type 1 engine - intercom & elec equipt	1	21,500.00	21,500.00
	Account 8850 - Capital - vehicles Totals			\$371,500.00
	Department 62 - Suppression Totals			\$6,948,847.80
	Division 60 - Emergency Services Totals			\$7,163,553.80
	Fund 100 - General Fund Totals			\$10,989,136.30

CHINO VALLEY FIRE DISTRICT

Long-Range Financial Planning Overview

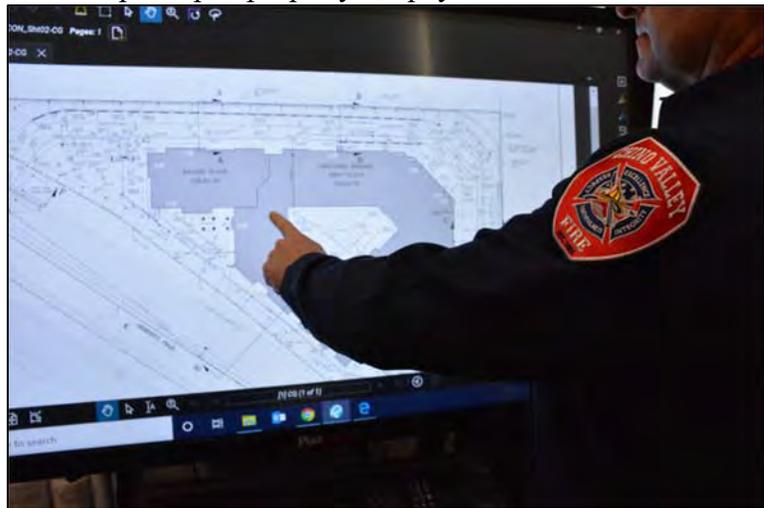
The District's 10-year LRFP has been updated to incorporate the long-term financial implications of the FY26 budget, as well as known and projected significant revenues and expenditures over the next decade, including capital replacement, the projected impacts of budgetary and financial policies, cash management and investment policies, as well as the projections for pension obligations and unfunded actuarial liabilities.

The LRFP revenue projections are generally conservative in nature, and expenditures are realistically forecast, based on historical trends, known and anticipated future changes, including the forecast fiscal impacts of strategic plans. The LRFP assumes Fire Station No. 68 opening in mid-FY27 and Station No. 69 being operational in FY35.

Property tax-related revenue assumptions are a critical aspect of the LRFP, since this revenue stream historically represent in excess of 90% over District revenues. The District works closely with its contracted property tax consultant to perform property tax allocation audits, trends analysis and tax increment verification. Property tax analysis includes:

- Historical review and trend analysis;
- Projected fiscal impacts of ongoing and planned local real estate development;
- Assessments of general economic conditions on the local and regional economies and its related impact on tax assessed property values;
- Monitoring of business activities of principal property taxpayers within the District's jurisdiction;
- Ongoing analysis of local property resales;
- Monitoring of the fiscal impact of county assessor temporary reassessments of property values during period of declining real estate values.

As salaries and benefits generally represent in excess of 80% of the District's annual expenditures, labor-related costs represent the most significant expenditure projection in the District's LRFP. Trend analysis, impacts of known



CHINO VALLEY FIRE DISTRICT

LONG-RANGE FINANCIAL PLANNING OVERVIEW

future labor agreement commitments and detailed multi-year projections of District pension costs and unfunded actuarial liabilities, factor prominently into the forecast of salaries and benefits. In addition, capital outlay is based on anticipated replacement of major capital purchases in accordance with the District’s capital replacement schedule.

Annual operating revenues are generally projected to be sufficient to cover operating expenditures except in the initial two to three years after the opening of a new fire station. The burden of projected initial start-up and operating costs associated with the openings of two new fire stations within the next 10 years indicates the potential for short-term operating deficits, likely necessitating the short-term use of Unrestricted Fund balance to temporarily balance the budget. Unrestricted Fund balance is projected to be approximately \$31.6 million at the end of FY35, the end of the 10-year period.

The use of 115 Retirement Trust funds to fund a portion of annual pension expense may help to partially offset rising pension costs. In certain years it may be necessary to utilize Trust funds to partially offset pension-related operating deficits, and may prove particularly beneficial during the initial years after new fire station openings. Additional strategies should be employed over time to address the potential for deficits associated primarily with additional staffing for new fire stations, as well as due to rising pension costs which are likely to be sustained for roughly the next 10 to 15 years.

At the direction of the Board of Directors, management anticipates continuing efforts to further address long-term pension liabilities through the use of one-time and annual surplus monies, when available, toward advanced funding of pension obligations. With regard to projected pension costs, CalPERS provides five-year projections of normal cost rates and a 25-year amortization schedule of fixed payment annual UAL obligation payments, based on liabilities as of the most recent actuarial valuation date. The associated projected fiscal impacts of CalPERS projections have been included in the LRF as applicable to the 10-year period.

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

KEY LRF ASSUMPTIONS								
Year	FY26 2	FY27 3	FY28 4	FY29 5	FY30 6	FY31 7	FY32 8	FY33 9
Revenues								
Property tax share/Current services	4.5%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other revenue	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Expenses								
Salaries and benefits	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Services and supplies	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

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

CHINO VALLEY FIRE DISTRICT

Long-Range Financial Plan

10-Year Outlook	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
YEAR	1	2	3	4	5	6	7	8	9	10
Revenues										
Property Tax Share (4.5% Yr 2, 4%-3% after)	\$ 46,183,617	\$ 48,261,880	\$ 50,192,355	\$ 52,200,049	\$ 53,766,051	\$ 55,379,032	\$ 57,040,403	\$ 58,751,615	\$ 60,514,164	\$ 62,329,589
Current Services (4.5% Yr 2, 4%-3% after)	14,044,353	14,676,349	15,263,403	15,873,939	16,350,157	16,840,662	17,345,882	17,866,258	18,402,246	18,954,313
Other Revenue (3% annual increase)	3,169,098	3,264,171	3,362,096	3,462,959	3,566,848	3,673,853	3,784,069	3,897,591	4,014,519	4,134,954
Total Revenue	\$ 63,397,068	\$ 66,202,400	\$ 68,817,854	\$ 71,536,947	\$ 73,683,055	\$ 75,893,547	\$ 78,170,354	\$ 80,515,464	\$ 82,930,928	\$ 85,418,856
Expenditures										
Salaries and benefits (3% annual increase)	\$ 52,502,270	\$ 54,077,338	\$ 55,699,658	\$ 57,370,648	\$ 59,091,767	\$ 60,864,520	\$ 62,690,456	\$ 64,571,170	\$ 66,508,305	\$ 68,503,554
Services and supplies (3% annual increase)	8,992,168	9,261,933	9,539,791	9,825,985	10,120,764	10,424,387	10,737,119	11,059,232	11,391,009	11,732,740
Capital Outlay	842,630	537,547	866,006	2,857,878	608,602	1,916,167	4,024,994	2,374,481	565,294	156,172
One-time costs & carryovers										
Budgetary Encumbrance Carryovers (net)										
Pension Obligation UAL Pymt Incremental Increase		382,254	768,690	1,014,599	1,244,139	1,377,964	1,515,465	1,656,756	1,801,925	1,951,092
Station No. 8 Add'l Staffing - Opening in mid-FY26		1,133,011	2,312,694	2,360,339	2,408,979	2,458,634	2,509,327	2,561,079	2,613,914	2,667,853
Accelerated Pension Funding (1/3 Prior Yr Surplus)	-	349,800	151,970	-	-	68,905	-	-	-	16,659
Total Expenditures	\$ 62,337,068	\$ 65,741,883	\$ 69,338,809	\$ 73,429,448	\$ 73,474,251	\$ 77,110,578	\$ 81,477,360	\$ 82,222,718	\$ 82,880,447	\$ 88,075,306
Net Operating Revenues over (under) Expenditures	\$ 1,902,630	\$ 1,347,863	\$ 497,021	\$ 965,376	\$ 817,406	\$ 768,041	\$ 717,987	\$ 667,227	\$ 615,775	\$ (2,483,619)
ALL Revenues over (under) Expenditures	\$ 1,060,000	\$ 460,516	\$ (520,955)	\$ (1,892,501)	\$ 208,804	\$ (1,217,030)	\$ (3,307,007)	\$ (1,707,254)	\$ 50,481	\$ (2,656,450)
Total Available Unassigned Fund Balance	\$ 21,790,831	\$ 22,049,719	\$ 19,842,766	\$ 17,224,997	\$ 18,355,097	\$ 15,710,959	\$ 11,781,826	\$ 12,243,789	\$ 12,760,600	\$ 5,170,662
Fund Balances										
Nonspendable - Deposits	258,280	258,280	258,280	258,280	258,280	258,280	258,280	258,280	258,280	258,280
Restricted - Section 115 Trust + Station 68 Funding	21,505,162	21,505,162	21,505,162	21,505,162	21,505,162	21,505,162	21,505,162	21,505,162	21,505,162	21,505,162
Committed - Workers' Comp Reserve	1,760,225	1,760,225	1,760,225	1,760,225	1,760,225	1,760,225	1,760,225	1,760,225	1,760,225	1,760,225
Committed - Equipment Replacement	3,873,603	4,786,764	5,414,801	3,994,575	4,794,469	4,369,609	2,073,240	1,275,807	2,283,594	3,601,421
Committed - Facility Acquisition & Maintenance	1,168,056	-	-	-	-	-	-	-	-	-
Committed - Compensated Absences	2,896,103	2,982,986	3,072,476	3,164,650	3,259,590	3,357,377	3,458,099	3,561,842	3,668,697	3,778,758
Committed - Emergency Contingency	10,389,511	10,956,981	11,556,468	12,238,241	12,245,708	12,851,763	13,579,560	13,703,786	13,813,408	14,679,218
Assigned - Budget Transfers & Pension Funding	349,800	151,970	520,955	1,892,501	68,905	1,217,030	3,307,007	1,707,254	16,659	2,656,450
Unassigned	21,790,831	22,049,719	19,842,766	17,224,997	18,355,097	15,710,959	11,781,826	12,243,789	12,760,600	5,170,662
Total Ending Fund Balance	\$ 63,991,571	\$ 64,452,087	\$ 63,931,133	\$ 62,038,631	\$ 62,247,436	\$ 61,030,405	\$ 57,723,399	\$ 56,016,144	\$ 56,066,626	\$ 53,410,175

STATISTICAL INFORMATION





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

Fiscal Year Ended June 30,	Secured	Unsecured	Nonunitary
2024	34,186,941,433	1,388,560,493	1,210,532
2023	31,556,292,762	1,141,947,013	1,113,040
2022	29,625,840,912	1,041,487,811	1,113,040
2021	28,289,230,138	1,032,424,863	1,113,040
2020	26,849,912,707	1,003,873,389	1,113,040
2019	25,323,627,013	915,136,844	454,331
2018	23,476,040,134	858,556,171	456,218
2017	21,880,783,822	788,902,117	456,298
2016	20,730,162,389	873,281,186	456,510
2015	19,592,774,341	828,556,750	456,577

¹ Exempt values are not included in totals.

² In 1978 the voters of the State of California passed Proposition 13, which limited taxes to a total maximum of 1%, based upon the assessed value of property being taxed. Each year, the assessed value of property may be increased by an "inflation factor," limited to 2%. With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

³ The District's total direct rate is the weighted average of all individual direct rates applied to the District and excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

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

Taxable Assessed Value ^{1,2}	Total Direct Tax Rate ³
35,576,712,458	0.10647
32,699,352,815	0.1086
30,668,441,763	0.1077
29,322,768,041	0.1070
27,854,899,136	0.1085
26,239,218,188	0.1068
24,335,052,523	0.1073
22,670,142,237	0.1078
21,603,900,085	0.1079
20,421,787,668	0.1086

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percent of Levy
2024	37,880,225	37,824,446	99.9%
2023	35,498,199	35,329,563	99.5%
2022	33,032,953	32,951,979	99.8%
2021	31,368,050	31,324,169	99.9%
2020	29,884,674	29,700,359	99.4%
2019	28,028,268	27,922,146	99.6%
2018	26,118,608	25,810,952	98.8%
2017	24,430,730	24,343,181	99.6%
2016	23,239,766	22,922,296	98.6%
2015	22,110,866	21,650,626	97.9%

¹ Exempt values are not included in totals.

² In 1978 the voters of the State of California passed Proposition 13, which limited taxes to a total maximum of 1%, based upon the assessed value of property being taxed. Each year, the assessed value of property may be increased by an "inflation factor," limited to 2%. With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

³ The District's total direct rate is the weighted average of all individual direct rates applied to the District and excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

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

Collections in Subsequent Years ^{1,2}	Supplemental Taxes Collected ³	Total Collections to Date	
		Amount ^{1,2}	Percent of Levy Collected
-	932,500	38,756,946	102.3%
1,464,757	1,151,186	37,945,506	106.9%
1,063,017	854,257	34,869,253	105.6%
966,240	598,330	32,888,739	104.8%
964,168	461,434	31,125,961	104.2%
785,199	630,061	29,337,406	104.7%
789,939	528,430	27,129,321	103.9%
914,072	406,206	25,663,459	105.0%
830,489	275,418	24,028,203	103.4%
810,929	277,829	22,739,384	102.8%

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²				
School Tax Rate				
Chaffey Community College Bond	0.01000	0.01370	0.01770	0.01110
Chaffey High School Bond	0.03160	0.02940	0.03710	0.03520
Chino Unified School Bond	0.07850	0.09000	0.08620	0.08970
Mt. View Elementary	0.00900	0.01340	0.06150	0.01830
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.00350
Total Direct and Overlapping Tax Rates	<u>1.13260</u>	<u>1.15000</u>	<u>1.20600</u>	<u>1.15780</u>
District's Share of 1% Levy ³	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate ⁴	0.10647	0.10856	0.10771	0.10698

¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

² In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

³ The District's share of the 1% levy is based on the District's share of the general fund tax rate area with the largest net taxable value within the jurisdiction.

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

Source: HdL Companies, San Bernardino County Assessor

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.02410	0.01530	0.00880	0.01130	0.01130	0.01090
0.03750	0.04020	0.02790	0.04090	0.04090	0.02940
0.07900	0.08490	0.09340	0.03310	0.03310	0.03310
0.00350	0.02060	0.02630	0.03140	0.03140	0.03360
0.01800	0.00350	0.00350	0.00350	0.00350	0.00350
1.16210	1.16450	1.15990	1.12020	1.12020	1.11050
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10847	0.10682	0.10733	0.10777	0.10791	0.10858

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District Basic Rate ²	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
Overlapping Rates: ³				
School Tax Rate				
Chaffey Community College Bond	0.01000	0.01370	0.01770	0.01110
Chaffey High School Bond	0.03160	0.02940	0.03710	0.03520
Chino Unified School Bond	0.07850	0.09000	0.08620	0.08970
Mt. View Elementary	0.00900	13.00000	0.06150	0.01830
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.00350
	<u>0.13260</u>	<u>13.13660</u>	<u>0.20600</u>	<u>0.15780</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	0.00052	0.00052	0.00052	0.00052
	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
Total Direct and Overlapping Tax Rates	<u>1.13272</u>	<u>14.13672</u>	<u>1.20612</u>	<u>1.15792</u>

¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property

² The District's share of the 1% levy is based on the District's share of the general fund tax rate area with the largest net taxable value within the jurisdiction.

³ In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

Source: HdL Companies, San Bernardino County Assessor

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
0.02410	0.01530	0.00880	0.01130	0.01130	0.01090
0.03750	0.04020	0.02790	0.04090	0.04090	0.02940
0.07900	0.08490	0.09340	0.03310	0.03310	0.03310
0.00350	0.02060	0.02630	0.03140	0.03140	0.03360
<u>0.01800</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>
<u>0.16210</u>	<u>0.16450</u>	<u>0.15990</u>	<u>0.12020</u>	<u>0.12020</u>	<u>0.11050</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>1.16222</u>	<u>1.16462</u>	<u>1.16002</u>	<u>1.12032</u>	<u>1.12032</u>	<u>1.11062</u>

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

Taxpayer	2024		2015	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Watson Land Company	754,176,749	2.11%	\$ 167,272,389	0.82%
Walmart/Sams	451,661,384	1.26%	-	0.00%
Majestic Realty Company	402,458,374	1.13%	322,729,917	1.58%
Homecoming I at the Preserve LLC	324,473,906	0.91%	-	0.00%
Scannel Properties #404 LLC	188,192,181	0.55%	-	0.00%
John Hancock Life Insurance Co.	181,517,680	0.51%	114,120,800	0.56%
Chino Dunhill LLC	150,000,000	0.42%	-	0.00%
MLM Chino Property Inc	148,430,119	0.42%	-	0.00%
Spectrum South LLC	136,498,611	0.38%	115,847,429	0.57%
Chino Kimball Industrial LLC	136,163,232	0.38%	-	0.00%
Chino Hills Mall LLC			99,990,095	0.00%
VESTAR - CHINO LLC			115,836,066	0.57%
PK I Chino Town Square LP			80,437,332	0
Chino Preserve Development Corp			72,848,807	0
CentrepoinTE Distribution Center II			71,450,192	0.35%
SY VENTURES LLC			77,920,806	0.38%
	<u>\$ 2,873,572,236</u>	<u>8.07%</u>	<u>\$ 1,238,453,833</u>	<u>5.58%</u>

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

Source: HdL Companies, San Bernardino County Assessor

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

Calendar Year	Population¹	Per Capita Personal Income²	Personal Income²	Unemployment Rate²
2024	168,999	38,876	3,247,925,282	4.0%
2023	170,195	34,976	2,937,062,551	3.7%
2022	169,962	32,042	2,687,273,757	3.0%
2021	176,868	31,947	2,646,252,898	6.2%
2020	177,564	30,194	2,485,046,138	9.8%
2019	180,363	29,678	2,567,318,394	3.3%
2018	175,991	28,081	2,376,042,507	3.5%
2017	174,786	28,789	2,408,844,354	4.1%
2016	170,845	29,056	2,376,750,794	4.7%
2015	169,405	28,080	2,265,952,694	4.9%

¹ Population includes City of Chino, Chino Hills and Unincorporated Areas of San Bernardino County.

² Cities of Chino and Chino Hills combined; Unincorporated Area statistics not available.

Note: Data for Unincorporated area for 2024 is not available.

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

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

Employer	2024		Rank
	Number of Employees¹	Percent of Total Employment²	
Chino Valley Unified School District	2,836	3.09%	1
Walmart Fulfillment Center (6750 Kimball)	2,350	2.56%	2
FedEx Ground Package Systems Inc. (Flight Avenue)	1,405	1.53%	3
California Institution for Men	1,322	1.44%	4
California Institution for Women	927	1.01%	5
Amazon.com Services, Inc. (Merrill)	762	0.83%	6
FedEx Ground Package Systems Inc. (Fern Avenue)	661	0.72%	7
City of Chino	597	0.65%	8
Chino Valley Medical Center	588	0.64%	9
KeHe Distribution LLC (former Nature's Best, Inc.)	560	0.61%	10
	<u>12,008</u>	<u>13.08%</u>	

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

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

Note: Data for FY15 not available.

Source: Cities of Chino and Chino Hills

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Administration	24.5	24.5	21.5	21.5
Community Risk Reduction				
Support Personnel	4.6	4.6	5.6	5.6
Inspection Personnel	11	11.0	11.0	11.0
Emergency Services				
Support Personnel	3.5	3.5	3.5	3.2
Fire Personnel	111	111	104.0	104.0
Total	<u>154.6</u>	<u>154.6</u>	<u>145.6</u>	<u>145.3</u>

¹ Certain positions reclassified between departments

Source: Chino Valley Fire Human Resources Department

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

<u>2020</u>	<u>2019</u>	<u>2018</u> ¹	<u>2017</u>	<u>2016</u>	<u>2015</u>
21.5	21.5	19.5	14.0	14.0	10.5
5.6	5.6	5.6	4.6	4.6	3.5
11.0	11.0	11.0	11.0	11.0	11.0
3.2	3.2	3.2	3.7	3.7	3.5
104.0	104.0	104.0	107.0	107.0	107.5
<u>145.3</u>	<u>145.3</u>	<u>143.3</u>	<u>140.3</u>	<u>140.3</u>	<u>136.0</u>

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	2	2	2	3
Total Facilities	<u>10</u>	<u>10</u>	<u>10</u>	<u>11</u>
Fire Apparatus				
Engines	13	13	14	15
Trucks	2	2	2	2
Paramedic Squads	6	6	6	6
Other (Ambulances Included)	13	13	13	12
Total Fire Appartus	<u>34</u>	<u>34</u>	<u>35</u>	<u>35</u>
Other Fleet & Support Services	34	34	34	35
Total Vehicles	<u>68</u>	<u>68</u>	<u>69</u>	<u>70</u>

Source: Chino Valley Fire Support Services Department

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
7	7	7	7	7	7
1	1	1	1	1	1
3	3	3	3	3	2
<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>
15	14	13	13	13	13
2	2	3	3	2	2
6	6	6	6	5	5
8	8	8	8	6	6
<u>31</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>26</u>	<u>26</u>
34	34	36	33	29	29
<u>65</u>	<u>64</u>	<u>66</u>	<u>63</u>	<u>55</u>	<u>55</u>

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
NUMBER OF TOTAL CALLS				
Incident Type				
Fire	339	297	323	304
Rupture/Explosion	8	6	6	4
Emergency Medical Service/Rescue	10,391	9,761	9905	9,435
Hazardous Condition	156	150	177	212
Service Call	626	663	679	713
Good Intent	1,711	1,742	1775	1,840
False Call	765	711	744	651
Mutual Aid		-		-
SevereWeather	1	2	59	10
Other	345	167	143	98
	<u>14,342</u>	<u>13,499</u>	<u>13,811</u>	<u>13,267</u>

PERCENTAGE OF TOTAL CALLS

Incident Type				
Fire	2%	2%	2%	2%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	72%	72%	72%	71%
Hazardous Condition	1%	0%	1%	2%
Service Call	4%	5%	5%	5%
Good Intent	12%	13%	13%	14%
False Call	5%	5%	5%	5%
Mutual Aid	*	*	*	*
SevereWeather	*	*	*	*
Other	2%	1%	1%	1%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

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

² In 2017, the District switched to a new emergency response tracking system, resulting in a significant number of calls being classified in "Other."

*Less than 1%

Note: Calls compiled on a calendar year basis.

Source: Chino Valley Fire Emergency Services Division

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

<u>2020</u>	<u>2019</u>	<u>2018</u> ¹	<u>2017</u> ²	<u>2016</u>	<u>2015</u>
325	308	298	265	310	275
8	2	8	-	8	11
8,981	9,326	9,002	8,774	8,528	8,022
263	203	192	-	171	159
696	752	696	-	699	603
1,819	1,581	1,354	-	1,232	1,126
631	780	617	47	623	615
-	-	-	82	-	-
1	4	1	-	1	3
142	37	99	3,049	2	11
<u>12,866</u>	<u>12,993</u>	<u>12,267</u>	<u>12,217</u>	<u>11,574</u>	<u>10,825</u>
3%	2%	2%	2%	3%	3%
*	*	*	*	*	*
70%	72%	73%	72%	74%	74%
2%	2%	2%	*	1%	1%
5%	6%	6%	*	6%	6%
14%	12%	11%	*	11%	10%
5%	6%	5%	*	5%	6%
*	*	*	1%	*	*
-	-	-	*	*	*
1%	*	1%	25%	*	*
<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Acronyms

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

Accounts Payable - Amounts owed for goods or services.

Accounts Receivable - Amounts due to the District.

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

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

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

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

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

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

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

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

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

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

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

Bi-annual - Every two years.

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

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

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

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

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

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

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

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

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

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

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

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

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

Front-Line - Primary use vehicles or apparatus.

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

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

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

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

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

Hazard - Danger, risk, peril or threat.

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

CHINO VALLEY FIRE DISTRICT

Glossary of Terms

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

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

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

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

Modified Accrual Basis - Recognizes revenues when when they becomes 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 statutorially 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

Chino Valley Fire District
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2025-26 Original Budget
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For additional information, please visit our website at: chinovalleyfire.org