



Those persons wishing to speak on any item included on the agenda, or on any matter within the subject matter jurisdiction of the City Council, are invited fill out and submit to the City Clerk a "Request to Speak" form (name and address optional) which is available at the entrance to the Council Chambers. Additionally, members of the public may submit electronic public comments to CityClerk@cityofchino.org no later than 4:00 p.m. on the day of the meeting. In your email, please include the meeting date, agenda item you are commenting on, and your comment. All comments received by the deadline will be forwarded to the City Council for consideration before action is taken on the matter and will be entered into the record for the meeting specified in email received.

If you require a reasonable accommodation to participate in this meeting per your rights under the Americans with Disabilities Act or for any other reason, please contact the City Clerk's Office (909) 334-3306, at least 48 hours prior to the advertised starting time of the meeting.

Any documents produced by the City and distributed to a majority of the City Council regarding any item on this agenda will be made available in the City Clerk's Office during normal business hours at City Hall located at 13220 Central Avenue, Chino. In addition, such documents will be posted on the City's website at www.cityofchino.org.

**CHINO CITY COUNCIL
SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
CITY HALL COUNCIL CHAMBERS
13220 CENTRAL AVENUE
CHINO, CA 91710**

TUESDAY, APRIL 7, 2026

REGULAR MEETING

AGENDA

**CLOSED SESSION – 4:30 PM
OPEN SESSION – 6:00 PM**

ROLL CALL

Mayor Eunice M. Ulloa, Mayor Pro Tem Curtis Burton, Council Member Karen C. Comstock, Council Member Christopher Flores, Council Member Marc Lucio.

CLOSED SESSION PUBLIC COMMENTS

This is the time and place for the general public to address the City Council about the closed session items. Ordinance No. 97-08 (Chino Municipal Code Section 2.04.090) limits speakers to no more than five (5) minutes in which to address the Council, except as provided under Government Code 54954.3(b)(2).

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Paragraph (2) of Subdivision (d) of Government Code Section 54956.9. Number of Cases: One Case

2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Initiation of litigation pursuant to Paragraph (4) of Subdivision (d) of Government Code Section 54956.9. Number of Cases: One Case

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
Pursuant to Government Code 54956.8
Property: APN: 1014-281-04; NEC of Central & Francis Ave., Chino
Agency Negotiator: Linda Reich, City Manager or her designee;
Negotiating Parties: Dave Kuo
Under Negotiation: Price and Terms of Potential Acquisition

4. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
Pursuant to Government Code 54956.8
Property: APN: 1014-281-03 5412 Francis Ave and 1014-281-08 0 Francis Ave.
Agency Negotiator: Linda Reich, City Manager or her designee;
Negotiating Parties: Grand West Coast Investment, LLC
Under Negotiation: Price and Terms of Potential Acquisition

FLAG SALUTE

CEREMONIALS

Proclamations

Autism Awareness Month - Proclaim April 2026 as Autism Awareness Month in the City of Chino.

Child Abuse Prevention Month - Proclaim April 2026 as Child Abuse Prevention Month in the City of Chino.

National Public Safety Telecommunicators Week - Proclaim April 12 - 18, 2026 as National Public Safety Telecommunicators Week.

Presentations

Chino Police Department Annual Department Awards - Recognition of Police Officer of the Year Corporal Alex Courtney, Professional Staff Member of the Year Police Service Officer Marissa Zendejas, and Chief's Award of Distinction Corporal Alex Wright.

Mayor's Home Beautification Award - Award of Mayor's Home Beautification Award for April 2026.

REPORT OUT OF CLOSED SESSION

AGENDA ADDITIONS/REVISIONS

PUBLIC ANNOUNCEMENTS

This is the time and place for the Mayor to inform the public of all upcoming events and past occurrences of communitywide interest and concern.

PUBLIC COMMENTS

This is the time and place for the general public to address the City Council about subjects that do not appear elsewhere on the agenda. Due to Council policy and Brown Act requirements, action will not be taken on any issues not on the Agenda. Ordinance No. 97-08 (Chino Municipal Code Section 2.04.090) limits speakers to no more than five (5) minutes in which to address Council, except as provided under Government Code 54954.3(b)(2). If more than three (3) persons seek to address the same agenda item or the same subject matter, the Mayor shall establish a maximum period of time not to exceed thirty (30) minutes.

CONSENT CALENDAR

At this time, members of the public may present testimony as to why an item should be removed from the Consent Calendar for separate discussion. Unless a member of the public or City Council requests that an item be removed from the Consent Calendar, all items will be acted upon as a whole and by one vote. Items placed on the Consent Calendar represent routine expenditures and/or actions that support ongoing City operations.

1. Warrants. Approve expenses as audited and within budget for warrants 7774710 to 777914, and Electronic Fund Transfers 526099E to 526194E, totaling \$3,258,328.16.
2. Minutes. Approve Minutes for Regular Meeting on March 24, 2026 (All Members Present).
3. Elected City Officials' Report Regarding Travel, Training, and Meetings. Receive and file the Elected City Officials' Report reflecting City Council business related expenses incurred by the City.
4. 2025 General Plan and Housing Element Annual Report Receive and file the 2025 General Plan and Housing Element Annual Reports which will subsequently be filed with the Governor's Office of Planning and Research and the California Department of Housing and Community Development.
5. 2025 Chino Climate Action Plan Annual Report. Receive and file the 2025 Chino Climate Action Plan Annual Progress Report.
6. Director of Development Services Classification. Adopt Resolution No. 2026-021 approving the updated job description for the Director of Development Services Classification.
7. Amendment to the Memorandum of Understanding between the City of Chino and the American Federation of State, County and Municipal Employees (AFSCME). Adopt Resolution No. 2026-022 approving Memorandum of Understanding Amendment No. 1 between the City of Chino and the American Federation of State, County and Municipal Employees (AFSCME) to update Exhibit A, Uniforms.
8. Live Entertainment Permit Renewal for Casa Diaz. Approval of a renewal Live Entertainment Permit for Casa Diaz at 7041 Schaefer Avenue for a period of 12 months, subject to quarterly review of satisfactory compliance with terms, conditions, and restrictions of permit.
9. Notice of Completion for Rehabilitation of Wells 12, 14, and 17 (WA212 & WA214) with General Pump Company, Inc. Accept work performed for Rehabilitation of Wells 12, 14, and 17 with General Pump Company as complete; authorize the Director of Public Works to file the Notice of Completion on behalf of the City of Chino; and authorize the release of retention funds.

PUBLIC HEARING

Prior to the vote of the City Council, any member of the audience will have the opportunity to address Council on any items listed under Public Hearings. Council requests, but it is not required, that you state your name and address prior to making any remarks.

10. Assembly Bill (AB) 481 - Funding, Acquisition, and Use Policy. Public Hearing and approval of the Chino Police Department's "Military Equipment" Use Policy per the requirements of Assembly Bill (AB) 481.

Staff Report By: Cpl. Matthew Navarro and Chief Kevin Mensen

RECOMMENDATION: 1) Conduct a Public Hearing and 2) approve the introduction of Ordinance No. 2026-003, approving the Chino Police Department's "Military Equipment" Use Policy per the requirements of Assembly Bill (AB) 481, to be read by number and title only and waive further reading of the ordinance.

ORDINANCE 2026-003 -AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA APPROVING THE UPDATED CHINO POLICE DEPARTMENT'S MILITARY EQUIPMENT USE POLICY

NEW BUSINESS

11. Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025. Receive and file the City of Chino's Annual Comprehensive Financial Report for Fiscal Year 2024-25.

Staff Report By: Kim Sao, Director of Finance and Ahmed Badawi, Partner, Badawi & Associates

RECOMMENDATION: Receive and file the City of Chino's Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.

12. Fiscal Year 2025-26 Midyear Budget Review. Adopt Resolution No. 2026-023 to Approve the Midyear Budget Adjustments for Fiscal Year 2026-26.

Staff Report By: Kim Sao, Director of Finance

RECOMMENDATION: Adopt Resolution No. 2026-023, authorizing the FY 2025-26 Midyear Budget adjustments as detailed in Exhibits A and B, including approval of contract amendments outlined in Exhibit C.

MAYOR AND COUNCIL REPORTS

This is the time and place for the Mayor and Council Members to report on prescheduled Council Committee Assignment Meetings that were held since the last Regular Council Meeting, and any other items of interest. Upon request by an individual Council Member, the City Council may choose to take action on any of the subject matters listed below.

Mayor Ulloa

Mayor Pro Tem Burton

Council Member Comstock

Council Member Flores

Council Member Lucio

City Manager's Report

City Attorney's Report

Director's Report

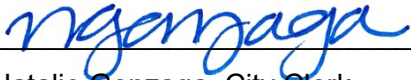
Police Chief's Report

Fire Chief's Report

ADJOURN

The next Regular Meeting of the City Council will be held on Tuesday, April 21, 2026 at 6:00 p.m. (Closed Session no earlier than 4:00 p.m. if necessary) in these Council Chambers.

I, Natalie Gonzaga, City Clerk of the City of Chino, hereby declare that on Thursday, April 2, 2026 this agenda was posted on the south window of Chino City Hall and this agenda together with all of the agenda reports and related documents were posted on the City's website at www.cityofchino.org by myself or under my direction.



Natalie Gonzaga, City Clerk.

**MEMORANDUM
CITY OF CHINO
COMMUNITY SERVICES, PARKS & RECREATION DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: SILVIA AVALOS, DIRECTOR OF COMMUNITY SERVICES, PARKS & RECREATION

SUBJECT

Autism Awareness Month

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Commitment to Our Community

C H I N O

Proclamation



WHEREAS, Autism is a lifelong neurological disorder with current statistics bringing it to 1 in 31 children diagnosed with an Autism Spectrum Disorder in the United States. The prevalence of Autism Spectrum Disorder in California is 1 in 22; and

WHEREAS, Autism affects each individual in different ways and can range from very mild to severe, knows no racial, ethnic, or social boundaries, and affects young and old alike in the City of Chino; and

WHEREAS, our understanding of Autism has grown tremendously since it was first diagnosed; there is no known cure for Autism. Accurate, early diagnosis and the resulting appropriate education and intervention are vital to the future growth and development of the individual; and

WHEREAS, hope lies in a broad spectrum of treatments, and in an informed public and community committed to providing support and service to individuals diagnosed with Autism Spectrum Disorder; and

WHEREAS, the City of Chino is committed to supporting inclusive initiatives that enhance the quality of life for all residents; and

WHEREAS, the Autism Society Inland Empire has been serving the Inland Empire for over 38 years and their mission is to create connections empowering everyone in the Autism community with the resources needed to live fully; and

WHEREAS, the City of Chino is partnering with Adrian's World Inc. to offer programs and services that support special needs and neurodiverse communities at the Liberty Park Center.

NOW, THEREFORE, I, EUNICE M. ULLOA, MAYOR OF THE CITY OF CHINO, do hereby proclaim April 2026 as

AUTISM AWARENESS MONTH

in the City of Chino and encourage all citizens to join the effort to raise awareness of Autism.

PRESENTED THIS 7TH DAY OF APRIL 2026.

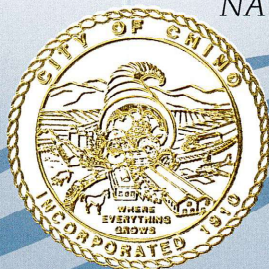


EUNICE M. ULLOA, Mayor

ATTEST:



NATALIE GONZAGA, City Clerk



**MEMORANDUM
CITY OF CHINO
COMMUNITY SERVICES, PARKS & RECREATION DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: SILVIA AVALOS, DIRECTOR OF COMMUNITY SERVICES, PARKS & RECREATION

SUBJECT

Proclaim April 2026, as Child Abuse Prevention Month.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Commitment to Our Community

C H I N O

Proclamation



WHEREAS, April 2026, has been designated as Child Abuse Prevention Month by county, state, and federal governments for the purpose of promoting community involvement in preventing child abuse; and

WHEREAS, the City of Chino, Chino Valley Unified School District, and County of San Bernardino believe all children have the right to receive the care, protection, and guidance a family provides, to be free from harm, and to have their physical, emotional, and educational needs met; and

WHEREAS, last year, over 500,000 children experienced abuse or neglect in the U.S. In San Bernardino County, over 32,000 referrals for suspected abuse or neglect were made; and

WHEREAS, the Adverse Childhood Experiences (ACE) Study demonstrates long-term health, social, and economic risks that result from childhood trauma; and

WHEREAS, the prevention of child abuse requires rigorous solutions, energy, strength, determination, and commitment from concerned citizens and the entire community; and

WHEREAS, the City of Chino, Chino Valley Unified School District, and County of San Bernardino provides services and professionals in the field of child abuse who are dedicated, compassionate, and skilled in the prevention of child abuse; and

WHEREAS, child abuse and neglect can be reduced by ensuring each family has the support they need to raise their children in a healthy environment; and

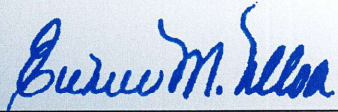
WHEREAS, the City of Chino recognizes the Blue Ribbon as the international symbol for child abuse prevention; Children's Network is facilitating several training opportunities and the 27th Annual Shine a Light on Child Abuse Prevention Awards ceremony to create awareness about Child Abuse Prevention in the month of April.

NOW, THEREFORE, I, EUNICE M. ULLOA, MAYOR OF THE CITY OF CHINO, do hereby proclaim April 2026, as

CHILD ABUSE PREVENTION MONTH

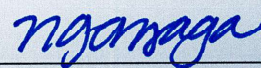
in the City of Chino and encourage all citizens to join the effort to end child abuse.

PRESENTED THIS 7TH DAY OF APRIL 2026.



EUNICE M. ULLOA, Mayor

ATTEST:



NATALIE GONZAGA, City Clerk



**MEMORANDUM
CITY OF CHINO
POLICE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: MAYOR AND CITY COUNCIL MEMBERS, CITY OF CHINO
FROM: KEVIN MENSEN, CHIEF OF POLICE

SUBJECT

National Public Safety Telecommunicators Week

C H I N O

Proclamation



WHEREAS, emergencies can strike at any time, and when they do, we rely on the vigilance and preparedness of professional public safety dispatchers; and

WHEREAS, professional public safety dispatchers are the first and most critical contact our citizens have with emergency services, and serve as that vital link between the citizen and the first responder who may apprehend a criminal, save their possessions from fire, and save their life or the life of a loved one; and

WHEREAS, the safety and effectiveness of our officers and fire fighters is dependent upon the quality and accuracy of information provided by the dispatcher; and

WHEREAS, the professional dispatchers of the Chino Police Department answered over 119,239 calls in 2025, exhibiting compassion, understanding and professionalism during the performance of their job and contributing substantially to the high-quality public safety services provided by the Chino Police Department; and

WHEREAS, the United States Congress has designated the second full week of April as National Public Safety Telecommunicators Week to honor these men and women and their crucial role in the protecting life and property; and

WHEREAS, the City of Chino proudly recognizes these dedicated professionals, and commend them for the past 33 years of service, as well as their continued commitment to providing quality caring service to the Chino Community.

NOW, THEREFORE, I, EUNICE ULLOA, MAYOR OF THE CITY OF CHINO, in honor of the men and women whose diligence and professionalism keep our City and citizens safe, do hereby proclaim 33 years of quality community service from Chino's Public Safety Dispatchers, and recognize April 12-18, 2026, as

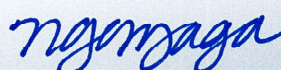
NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK

PRESENTED THIS 7th DAY of APRIL 2026.

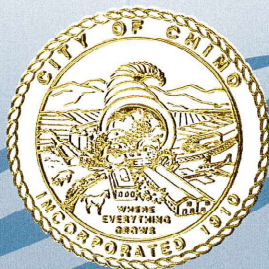


EUNICE M. ULLOA, Mayor

ATTEST:



NATALIE GONZAGA, City Clerk



**MEMORANDUM
CITY OF CHINO
POLICE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: MAYOR AND CITY COUNCIL MEMBERS, CITY OF CHINO

FROM: KEVIN MENSEN, CHIEF OF POLICE

SUBJECT

Chino Police Department Annual Department Awards

**MEMORANDUM
CITY OF CHINO
ADMINISTRATION DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: MAYOR AND CITY COUNCIL MEMBERS, CITY OF CHINO
FROM: EUNICE M. ULLOA, MAYOR

SUBJECT

Award of Mayor's Home Beautification Award.

**MEMORANDUM
CITY OF CHINO
FINANCE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: KIM SAO, DIRECTOR OF FINANCE

SUBJECT

Warrants.

RECOMMENDATION

Approve expenses as audited and within budget for warrants 7774710 to 777914, and Electronic Fund Transfers 526099E to 526194E, totaling \$3,258,328.16.

FISCAL IMPACT

Sufficient funds have been included in the Fiscal Year 25-26 Adopted Budget.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Financial Stability

Revenue:	Expenditure:
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BACKGROUND

As prescribed by Government Code Sections 37202 and 37208, the following demand registers are herewith submitted for Council ratification:

NO.	WARRANTS	CHECK DATE	FY	AMOUNT
1.	7774710 – 7774790	03/12/26	25-26	\$351,941.70
2.	7774791	03/13/26	25-26	\$7,541.93
3.	7774792 – 7774914	03/19/26	25-26	\$388,456.94
4.	526099E – 526154E	03/13/26	25-26	\$1,874,442.34
5.	526155E – 526194E	03/20/26	25-26	\$635,945.25
TOTAL				\$3,258,328.16

ISSUES/ANALYSIS

See attached exhibit for detailed information on warrants exceeding \$50,000.

Attachment



CITY OF CHINO

A/P Warrant Register Over \$50,000

Check Date	Check Number	Vendor Name	Description	Amount
03/12/26	7774781	SO CAL EDISON CO	SERVICE PERIOD: 01/07-03/02	\$50,519.00
	7774789	WASTE MANAGEMENT	COLLECTION SERVICES	\$113,800.64
03/13/26	526109	CHINO VALLEY INDEPENDENT FIRE DISTRICT	FIRE PROTECTION SERVICES	\$1,479,549.00
	526130	MERCHANTS LANDSCAPE SERVICES INC	LANDSCAPE MAINTENANCE SERVICES	\$59,060.02
	526133	MODEL 1 COMMERCIAL VEHICLES, INC.	CITY CONSIDERATION 10/01/25-12/31/25	\$52,706.05
03/19/2026	7774833	GENTRY BROTHERS INC	CITYWIDE PAVEMENT IMPROVEMENTS	\$90,900.00
	7774900	WASTE MANAGEMENT	COLLECTION SERVICES	\$89,969.31
03/20/2026	526159	BIGGS CARDOSA ASSOCIATES, INC.	EUCLID BRIDGE DESIGN SERVICES	\$68,334.60
	526179	INLAND EMPIRE UTILITIES AGENCY	NON-RECLAIMABLE WASTEWATER	\$172,290.26
	526185	CANNON CORPORATION	GENERAL PLAN CHECK SERVICES	\$131,802.69
	526191	US BANK CORPORATE PAYMENT	PCARD FEBRUARY2026	\$113,649.35
			TOTAL	\$2,422,580.92

**MEMORANDUM
CITY OF CHINO
ADMINISTRATION DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: NATALIE GONZAGA, CITY CLERK

SUBJECT

Minutes.

**CHINO CITY COUNCIL
SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
REGULAR MEETING - CITY HALL COUNCIL CHAMBERS
13220 CENTRAL AVENUE
CHINO, CA 91710**

TUESDAY, MARCH 24, 2026

MINUTES

OPEN SESSION – 6:00 PM

CALL TO ORDER

The March 24, 2026, Regular Meeting of the Chino City Council / Successor Agency to the Redevelopment Agency was called to order at 6:06 pm by Mayor Eunice M. Ulloa in the Council Chambers.

ROLL CALL

PRESENT: Mayor Eunice M. Ulloa, Mayor Pro Tem Curtis Burton, Council Member Karen C. Comstock, Council Member Christopher Flores, and Council Member Marc Lucio

ABSENT: NONE.

FLAG SALUTE

Girl Scout Troop 1744 led the Pledge of Allegiance.

CEREMONIALS

Proclamations

Arbor Day - Proclaim April 3, 2026, as Arbor Day in the City of Chino in accordance with National Arbor Day Foundation.

Mayor Ulloa read the Arbor Day proclamation into the record and presented it to Dane D'Antuono, CSPR Coordinator, Sal Parra, Public Works Supervisor, and Chino Youth Museum Board Member Rinah Lerma, who were present to accept the proclamation.

Government Finance Professionals Week - Proclaim March 23 - 27, 2026 as Government Finance Professionals Week in the City of Chino.

Mayor Ulloa read the Government Finance Professionals Week proclamation into the record and presented it to Kim Sao, Director of Finance, Sheri Beckett, Budget Manager, Hilda Miller, Administrative Assistant, Sarah Contreras, Payroll Technician, Lisa Conlon, Revenue Manager, Nadyne Lowry, Deputy Director of Finance, and Jizelle Sandoval, Purchasing Manager, who were present to accept the proclamation.

Presentations

Chino Youth Boxing Club Awards - Recognition of Chino Youth Boxing Club Members who received various awards during 2025.

Mayor Ulloa called up Chino Youth Boxing Club Vice President Ray Morales and Boxing Club Coach Daniel Esqueda, who presented awards to Boxers of the Month, Boxer of the Year, Most Improved Award, and Sportsmanship Award for 2025. Mr. Morales provided an introduction of the Chino Boxing Board Members.

Mike Garcia, Chino Youth Boxing Foundation - Recognition of Mike Garcia for his 35 years of service to the Chino Boxing Club and Chino Youth Boxing Foundation.

Mayor Ulloa presented the City Tile to Mike Garcia, in recognition of 35 years of dedicated service to the Chino Youth Boxing Foundation and Chino Boxing Club. Presentations were also made to Mr. Garcia by the Chino Police Department by Chief Mensen, the Chino Valley Fire District by Vice President Tom Haughey and Board Member Harvey Luth, the Office of Senator Susan Rubio by Field Representative Jasmine Cheng, and the Chino Youth Boxing Foundation.

Business of the Month - Award of Business of the Month for March 2026 to:

- Yanks Air Museum
- Su Carniceria

Mayor Ulloa presented the Business of the Month for March 2026 to Su Carneceria. The award was accepted by owners Albert Rodriguez, Javier Acosta, and Walter Acosta.

Mayor Ulloa announced and congratulated the next Business of the Month for March 2026, Yanks Air Museum, who was unable to attend the meeting due to an event at the museum.

AGENDA ADDITIONS/REVISIONS

City Manager Linda Reich reported there were no additions or revisions to the agenda.

INFORMATION

External Agency Report for March 24, 2026. Receive and file the External Agency Report for March 24, 2026 (Covering Meetings from January 1 - 31, 2026).

Mayor Ulloa announced the External Agency Report was included in the agenda packet.

PUBLIC ANNOUNCEMENTS

Mayor Ulloa announced the Grand Re-Opening of the Ruben S. Ayala Park Batting Cages, Healthy Family Day, Chino Days, and the State of the City events.

PUBLIC COMMENTS

Pastor Dustin Harrison, Calvary Chapel Chino Valley, provided the invocation.

CONSENT CALENDAR

1. Warrants. Approve expenses as audited and within budget for warrants 7774458 to 7774709, and Electronic Fund Transfers 5525977E to 526098E, totaling \$9,003,501.57.

Item No. 2 was pulled from the Consent Calendar for a separate action.

3. Elected City Officials' Report Regarding Travel, Training, and Meetings. Receive and file the Elected City Officials' Report reflecting City Council business related expenses incurred by the City.
4. Government Relations Update for March 24, 2026. Receive and file the March 24, 2026, Government Relations Update.
5. Ordinance No. 2026-002 Second Reading - CFD 2026-1 (Second Reading). Adoption of Ordinance No. 2026-002 on second reading, authorizing the levy of special taxes within Community Facilities District No. 2026-01 Improvement Areas 1-3.
6. Majestic Chino Flight, LLC - Vesting Parcel Map. No. 20561, Subdivision Improvement Agreement and Development Impact Fee Construction Credit/Reimbursement Agreement. Approve Vesting Parcel Map No. 20561, Subdivision Improvement Agreement, and the Development Impact Fee (DIF) Construction Credit/Reimbursement Agreement with Majestic Chino Flight, LLC.
7. Approve Amendment No. 2 with Hunsaker and Associates Irvine, Inc. and transfer CIP Project scope from WA242 to WA223. Approve Contract Amendment No. 2 with Hunsaker and Associates Irvine, Inc. for \$94,620 and update the project titles for WA223 to Water Main Replacement - Russell Avenue and Walnut Avenue and WA242 to Water Main Replacement - Philadelphia Avenue.
8. Final Acceptance of Public Improvements for Tract Map No. 20166 (Block 4) KB Homes Coastal, Inc. Accept public improvements as complete for Tract Map No. 20166, constructed by KB Homes Coastal, Inc., for the subdivision generally located south of Market Street, west of Hellman Avenue, north of Legacy Park, and east of Discovery Park.

Motion by Mayor Pro Tem Burton, seconded by Council Member Lucio, to approve the Consent Calendar items 1, 3-8 as presented. The motion carried by the following vote:

AYES: ULLOA, BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

ITEMS PULLED FROM THE CONSENT CALENDAR

2. Minutes. Approve Minutes for (a) Regular Meeting Minutes for March 3, 2026 (Mayor Ulloa Absent-Excused) and (b) Study Session Meeting for March 10, 2026 (All Members Present).

Motion by Council Member Lucio, seconded by Mayor Pro Tem Burton, to approve Consent Calendar Item 2. The motion carried by the following vote:

AYES: BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

ABSTAIN: ULLOA

NEW BUSINESS

9. Joint Exercise of Powers Agreement - San Bernardino Regional Housing Trust (SBRHT). Consideration of Joint Powers Agreement (JPA) authorizing participation in the San Bernardino Regional Housing Trust.

Staff Report By: Chris Corbin, Deputy Director of Development Services and Warren Morelion, Director of Development Services

RECOMMENDATION: 1) Adopt Resolution 2026-020 approving a Joint Exercise of Powers Agreement ("Agreement") with the San Bernardino Regional Housing Trust (SBRHT); 2) appropriate \$25,000 from the Affordable Housing Fund 310 for annual membership fees; and 3) authorize the City Manager to execute all necessary documents on behalf of the City.

Chris Corbin, Deputy Director of Development Services, and Warren Morelion, Director of Development Services, provided a presentation on the item.

Motion by Mayor Pro Tem Burton, seconded by Council Member Lucio, to 1) Adopt Resolution 2026-020 approving a Joint Exercise of Powers Agreement ("Agreement") with the San Bernardino Regional Housing Trust (SBRHT); 2) appropriate \$25,000 from the Affordable Housing Fund 310 for annual membership fees; and 3) authorize the City Manager to execute all necessary documents on behalf of the City. The motion carried by the following vote:

AYES: ULLOA, BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

10. San Bernardino County Transportation Authority (SBCTA) Measure I 3.0. Approval a Resolution Supporting the Expenditure Plan Presented by the San Bernardino County Transportation Authority for the Continuation of Measure I.

Staff Report By: Albert Espinoza, Deputy Director of Public Works/City Engineer and Hye Jin Lee, Director of Public Works

RECOMMENDATION: Adopt Resolution No. 2026-019, approving support of the expenditure plan presented by SBCTA for the continuation of Measure I, which supports street maintenance and transportation-related improvements.

Albert Espinoza, Deputy Director of Public Works/City Engineer, and Hye Jin Lee, Director of Public Works, provided a presentation on the item.

Motion by Council Member Comstock, seconded by Council Member Flores, to Adopt Resolution No. 2026-019, approving support of the expenditure plan presented by SBCTA for the continuation of Measure I, which supports street maintenance and transportation-related improvements. The motion carried by the following vote:

AYES: ULLOA, BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

11. Federal Asset Forfeiture - Duty Handguns and Accessories. Establish Federal Grant and Appropriate Funds for the Purchase of Duty Handguns and Necessary Accessories.

Staff Report By: Police Chief Kevin Mensen and Deputy Police Chief Nicholas Marotta

RECOMMENDATION: 1) Establish Federal Grant Number G4266; 2) appropriate \$296,014.05 from the fund balance of the Asset Forfeiture/Department of Justice Fund 120 for the purchase of duty handguns and all necessary accessories; and 3) authorize the City Manager to execute all necessary documents on behalf of the City.

Nicholas Marotta, Deputy Chief of Police, and Kevin Mensen, Chief of Police, provided a presentation on the item.

Deputy Chief Marotta indicated the old handguns will be returned back to the vendor for a credit.

Motion by Mayor Pro Tem Burton, seconded by Council Member Lucio, to 1) Establish Federal Grant Number G4266; 2) appropriate \$296,014.05 from the fund balance of the Asset Forfeiture/Department of Justice Fund 120 for the purchase of duty handguns and all necessary accessories; and 3) authorize the City Manager to execute all necessary documents on behalf of the City. The motion carried by the following vote:

AYES: ULLOA, BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

12. Approval of Settlement Agreement with K. Hovnanian for Required Accessibility and Public Works Improvements. Approve the settlement agreement between the City of Chino and K. Hovnanian for required improvements in the City of Chino per the Americans With Disabilities Act, California Law, the Chino Municipal Code and applicable Subdivision Improvement Agreement.

Staff Report By: Fred Galante, City Attorney

RECOMMENDATION: It is recommended that the City Council consider and approve the settlement agreement between the City of Chino and K. Hovnanian for required improvements in the City of Chino per the Americans with Disabilities Act, California Law, the Chino Municipal Code and applicable Subdivision Improvement Agreement.

Fred Galante, City Attorney, provided a report on the item.

Mayor Ulloa inquired about the timeline of the completion of the improvements by the developer. Jesus Plasencia, Assistant City Engineer, noted that the developer must resolve all items on the punchlist before the project is presented to the City Council for final approval. Additionally, these items must be completed prior to the release of any associated bonds.

Fred Galante, City Attorney, provided insight regarding how bond retention and agreement terms may encourage timely completion of the required improvements.

The City Council requested staff provide follow up regarding a firm timeline with the developer for completion of the improvements.

Motion by Council Member Comstock, seconded by Council Member Lucio, to consider and approve the settlement agreement between the City of Chino and K. Hovnanian for required improvements in the City of Chino per the Americans with Disabilities Act, California Law, the Chino Municipal Code and applicable Subdivision Improvement Agreement.

The motion was modified to add a request of staff to provide a firm timeline with the developer for completion of the improvements. The motion carried by the following vote:

AYES: ULLOA, BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

MAYOR AND COUNCIL REPORTS

Mayor Ulloa

Mayor Ulloa reported on the Mayor's Prayer Breakfast; Investment Committee meeting; Legislative Committee meeting; Senator Susan Rubio and City Manager meeting; Salute to Public Safety event; and thanked those who attended her husband's funeral and Celebration of Life.

Mayor Pro Tem Burton

13. Community Support Fund - Mayor Pro Tem Burton. Approve community support fund contribution to Chino Valley YMCA.

RECOMMENDATION: Approve community support fund contribution to Chino Valley YMCA (\$250).

Motion by Council Member Flores, seconded by Council Member Lucio, to Approve community support fund contribution to Chino Valley YMCA (\$250). The motion carried by the following vote:

AYES: ULLOA, BURTON, COMSTOCK, FLORES, AND LUCIO

NOES: NONE.

ABSENT: NONE.

Mayor Pro Tem Burton reported on the San Bernardino County Transportation Authority meeting; Chino Police Department Awards Ceremony; Reading Day at Howard Cattle Elementary School; Chino Basin Desalter Authority meeting; DairyAire 5K; Chino National Little League Opening; Conversation and Coffee with Senator Susan Rubio; City Manager meeting; City Council Study Session; Mayors Prayer Breakfast; Celebration of Life for Bob Ulloa; Eagle Scout Ceremony for Dresdon Rose; Chino American Little League Opening Day; meeting with the Riverside/Magnolia Avenues Project Developer; City of Ontario State of the City; Chino Basin Watermaster meeting; Salute to Public Safety; Chino Valley Youth Track and Field Meet; Animal Resource Center (ARC) briefing; City Manager meeting; and City Council meeting.

Council Member Comstock

Council Member Comstock reported on the City Manager meeting; Reading Day at Walnut Elementary School; City Council Study Session; Celebration of Life for Bob Ulloa; Legislative Policy Committee meeting; League of California Cities Inland Empire Division meeting; Infrastructure/Streets Committee meeting; and planning meeting for the League of California Cities Inland Empire Division and Riverside Division Joint meeting.

Council Member Flores

Council Member Flores reported on the City Council Study Session; Celebration of Life for Bob Ulloa; Wellbean Coffee House Ribbon Cutting; and Chino Valley Chamber of Commerce Board meeting.

Council Member Lucio

Council Member Lucio reported on the City Council Study Session; Celebration of Life for Bob Ulloa; participated in a 32-hour Emergency Management training; meeting with a resident from the Homecoming at The Preserve; and Infrastructure/Streets Committee meeting.

City Manager's Report

City Manager Reich had no report.

City Attorney's Report

City Attorney Galante had no report.

Director's Report

There was no Director's report.

Police Chief's Report

Police Chief Mensen announced the free Community Emergency Response Team (CERT) training on April 14, 2026, and spoke regarding meetings with legislators in Sacramento regarding public safety legislation.

In response to a question, Police Chief Mensen, shared information regarding the upcoming transfer of inmates to the California Institution for Men (CIM), noting more information will be available after an upcoming meeting with CIM.

Fire Chief's Report

Deputy Fire Chief Gabel provided an update on Fire Station 68 and the hiring of four fire recruits.

ADJOURN

The meeting adjourned at 7:40 p.m. The next Regular Meeting of the City Council will be held on Tuesday, April 7, 2026 at 6:00 p.m. (Closed Session no earlier than 4:00 p.m. if necessary) in these Council Chambers.

APPROVED AND ADOPTED THIS 7TH DAY OF APRIL 2026.

EUNICE M. ULLOA, MAYOR

ATTEST:

NATALIE GONZAGA, CITY CLERK

(These minutes are not official until signed.)

**MEMORANDUM
CITY OF CHINO
ADMINISTRATION DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: NATALIE GONZAGA, CITY CLERK

SUBJECT

Elected City Officials' Report Regarding Travel, Training, and Meetings.

RECOMMENDATION

Receive and file the Elected City Officials' Report reflecting City Council business related expenses incurred by the City.

FISCAL IMPACT

Sufficient funding is available in the adopted Fiscal Year 2025-26 Operating Budget.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above furthers the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Superior Customer Service
- Responsible Long-Range Planning
- Exemplary Leadership
- Public Service Excellence through Internal and External Partnerships

Revenue:	Expenditure: 1002000-43320
Transfer In:	Transfer Out:

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TITLE: ELECTED CITY OFFICIALS' REPORT REGARDING TRAVEL, TRAINING, AND MEETINGS.

PAGE: 2

BACKGROUND

In accordance with Government Code Sections 53232.2 and 53232.3, implementing Assembly Bill (AB) 1234 on January 1, 2006, the City adopted Resolution No. 2005-093 establishing a Business-Related Expense Policy. On December 6, 2016, the City approved Resolution No. 2016-075 adopting the latest revisions to this policy. In addition to requiring local agencies to adopt a business-related expense policy, AB 1234 requires that Elected Officials provide a brief report on meetings attended at the expense of the local agency at the next regular meeting of the legislative body.

ISSUES/ANALYSIS

In response to AB 1234, a report regarding Elected City Officials' Travel, Training, and Meetings (Exhibit A) was created and is placed on the City Council Agenda Consent Calendar, as needed. The documents that pertain to the items listed on Exhibit A are available for public inspection at the City Clerk's office located in City Hall at 13220 Central Avenue, Chino, CA.

Attachment – Exhibit A

Event Date	Meeting Purpose and Subject Matter	Location	City Official Attendees
None.			

**MEMORANDUM
CITY OF CHINO
DEVELOPMENT SERVICES DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: WARREN MORELION, AICP, DIRECTOR OF DEVELOPMENT SERVICES

SUBJECT

2025 General Plan and Housing Element Annual Report.

RECOMMENDATION

Receive and file the 2025 General Plan and Housing Element Annual Report which will subsequently be filed with the Governor’s Office of Land Use and Climate Innovation and the California Department of Housing and Community Development.

FISCAL IMPACT

There is no financial impact to the General Fund. These annual reports are filed with the Governor’s Office of Land Use and Climate Innovation and the California Department of Housing and Community Development, and no further action is required.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above furthers the City’s values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Responsible Long-Range Planning

Revenue: Click or tap here to enter text.	Expenditure:
Transfer In: Click or tap here to enter text.	Transfer Out: Click or tap here to enter text.

BACKGROUND

In July 2010, the City Council adopted Envision Chino 2025 (“2025 General Plan”), a comprehensive update to the City’s General Plan. Section 65400 of the Government Code requires the Planning Commission to review and forward to the City Council an annual report describing the City’s progress in implementing its 2025 General Plan and Housing Element. Once reviewed by the City, the report is required to be sent electronically to the Governor’s Office of Land Use and Climate Innovation (LCI), formerly the Governor’s Office of Planning and Research (OPR), as well as the California Department of Housing and Community Development (HCD). In September 2025, the City Council adopted the 2045 General Plan Update. Since adoption of the updated General Plan was completed in late 2025, it is appropriate to provide one final annual report on the previous 2025 General Plan. Accordingly, this 2025 Annual Report is based on 2025 General Plan. Reporting under the updated 2045 General Plan will commence next year.

The 2025 General Plan includes an introduction and Vision Chapter as well as 12 separate elements. The 12 elements cover the seven topics required by State Government Code Section 65302, including a Housing Element that is required to be updated every eight years. The Housing Element update was completed by the City in January 2022, adopted by the City Council and certified by HCD in December 2024, which covers the 2021-2029 reporting period. The 2021-2029 Housing Element includes specific components such as an analysis of the existing housing stock, an analysis of existing and projected housing needs, and a quantification of the number of housing units that will be developed, preserved, and improved through its policies and actions.

The 2025 General Plan and Housing Element Annual Progress Report has been completed and is attached for review by the City Council in accordance with State guidelines. The General Plan and Housing Element progress report ensures responsible long-range planning through the annual review of policies, strategies, and actions identified in each document.

ISSUES/ANALYSIS

Staff reviewed the 2025 General Plan goals, policies, and actions, as identified in the Implementation Program (Exhibit “A” to the General Plan Annual Progress Report). The Implementation Program incorporates a narrative of the goals and action statements from the 2025 General Plan that have been completed or were in the process of being completed in 2025. During the 2025 calendar year, the City continued to implement many General Plan goals and policies through ongoing City programs, private development, and capital improvement projects.

The City also continues to implement the 2021-2029 Housing Element measures in an effort to add to the region’s supply of affordable housing through the multiple housing programs offered by the City. Exhibit “B” to the General Plan Annual Progress Report includes several tables that summarize the progress made in 2025 towards meeting the goals and objectives of the City’s 2021-2029 Housing Element.

The Planning Commission reviewed the 2025 General Plan and Housing Element Annual Progress Report at the March 18, 2026, Planning Commission meeting, and recommended the City Council receive and file the reports.

Attachment - 2025 General Plan and Housing Element Annual Progress Report

envision Chino



CITY OF CHINO

GENERAL PLAN ANNUAL PROGRESS REPORT

2025

prepared by
DEVELOPMENT SERVICES DEPARTMENT
PLANNING DIVISION

APRIL 2026

EXHIBIT A

2025 GENERAL PLAN IMPLEMENTATION PROGRAM TABLE

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Healthy Chino Element		
Goal HC-1 Foster Chino resident's health.		
HC-1.1 A1	Develop programs to foster collaboration between local health officials and City staff and elected officials.	The Healthy Chino Coalition program, in place since 2004, continues to meet quarterly with over 20 active Coalition members including local health officials, physicians, nurses, educators, business owners, and City staff. The City actively participates in the quarterly IEHP Community Partner Network Meetings and San Antonio Regional Hospital Health Equity, Diversity, and Inclusion (HEDI). Healthy Chino continues to participate at the monthly Focus on Youth collaborative meetings. These meetings foster new partnerships and create opportunities to expand new and existing programming. Healthy Chino staff attends the City of Chino quarterly Safety Committee Meetings. The Healthy Chino Program continues to offer employee wellness challenges and healthy snack options. This is done by collaborating with different agencies and companies to help promote healthy living. Partnerships include Kaiser Permanente, San Bernardino Health Department, IEHP, Chino Valley Medical Center, San Antonio Regional Hospital, Juice It Up, San Bernardino County Master Gardeners, and SoCal Healthy Vending. The SoCal Healthy Vending company is a local Chino business.
HC-1.1 A2	Develop a list of best practices related to promoting healthy communities.	Ideas on best practices are gained through the on-going attendance by Healthy Chino staff at the various health and wellness collaborative meetings and conferences. Programs that are currently in place that promote healthy practices are the Hike the Valley Program, established in 2013, where participants are guided through local trails (hikes average 2-5 miles in length and range from easy to advance levels). At the Chino Community Garden participants plant fruits/vegetables and learn gardening, nutrition, and sustainability through the garden's educational workshops. Educational programs include demonstration gardens, cooking classes, and children's story time programs. The Community Garden will continue to offer its popular garden workshops, Children's Discovery workshops, and composting program. Bark Around Ayala Park continues to bring in over 400 participants, their dogs, and 30 local vendors for a fun and active morning. Healthy Chino contributes to and promotes the Chino Valley YMCA 5K Reindeer Romp, Run for Russ 5K, and the Chino Youth Museum 5K DairyAire each year. The City and Chino Valley YMCA partner on Healthy Family Day and hosted a fun, free annual community event on March 15, 2025 at the Neighborhood Activity Center with over 750 participants who got to enjoy fitness demonstrations, kids' activities, inflatable obstacle course and activities, smoothie bike, healthy food, health/nutrition/fitness vendors, and water/environmental vendors. Healthy Chino partnered with the Inland Empire Utilities Agency (IEUA) and the Public Works Department to host two Earth Day events on April 16 and 17, 2025, at the Chino Creek Wetlands & Educational Park. Over 3,500 people attended the event over the two days. The Healthy Chino program collaborates with the Chino Police Department to host the annual Bike Day event each year. This event hosts a 13-mile community bike ride and a 5-mile family bike ride. The Police Department hands out free bike helmets as well as conduct a safety obstacle course. Healthy Chino recruits a local bike shop, Bike Fix, as an event sponsor, and Bike Fix hosts a booth at the event offering free bike repairs to event attendees. The 20 year anniversary continued through September 2025, featuring enhanced events and Employee Wellness challenges, mobile stops where the public can receive free health information from health-based partners, and a cookbook collaboration between the Chino Valley Unified School District, Healthy Chino, and the SOAR program.
HC-1.1 A3	Track community health information systematically and in ways appropriate for use in decisions about the built environment.	In partnership with San Antonio Regional Hospital to receive data on the rates of nutrition-based illnesses in the City of Chino. Healthy Chino also partnered with Inland Empire Health Plan, where IEHP hosted several workshops in English and Spanish in the downtown area to bring awareness to the community on topics included Heart Health, Controlling Diabetes, Healthy Eating, and Mental Health.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
HC-1.2 A1	Develop a program to disseminate information about healthful eating habits.	There are a number of methods that are used in the Healthy Chino Program to distribute information about healthy eating habits. These include: Healthy Family Day, with over 750 participants and 40 vendors; Grilling classes offered to the community to help promote healthy eating habits; and partnering with CVUSD in recognizing National Nutrition Month. Healthy Chino also disseminates monthly emails on health tips to over 800 community members, City employees, Health Council members, and Focus on Youth members. Healthy Chino continues to promote healthy snack and breakfast options in all City after school programs. Healthy Chino offers the Healthy Kids Challenge at the High Five, SOAR Afterschool programs, as well as seasonal camps. This incorporates healthy eating and fitness weekly challenges for six weeks. The Healthy Chino Program has also begun to use social media to distribute healthy tips and program announcements.
HC-1.2 A2	Model best practices related to promoting healthy eating habits at government offices and government-organized events by serving only healthy snacks and refreshments.	The City hosts programs for employees to promote healthy eating habits including Healthy and Wellness Workshops and the Stairwell Art Program. The 6-week weight loss/fitness program, "Healthier You Challenge" continues to be offered once a year (winter) to the employees to help start off the year encouraging health and wellness. Healthy Chino also encourages employees to offer healthy snacks and refreshments during meetings and trainings. Healthy Chino offers healthy snacks and water to participants at all of its programs including Children's Discovery Workshops, Hike the Valley, and bike events to name a few. There are eight new Healthy Vending Machines available to employees and residents. Employees were surveyed on healthy options they wanted to see in the vending machines. At the conclusion of the survey, the healthy vending company adopted most options by adding them into the machines.
HC-1.2 A3	Promote government and school purchase of locally-produced and/or organic food.	The Healthy Chino program provides nutrition lessons to the afterschool programs promoting local organic produce from the Chino Community Garden.
HC-1.2 A4	Work with vendors at the farmer's market to develop programs under which vendors can accept food stamps and other public benefits.	The City does not currently have a City-sponsored farmers market. No work has begun on identifying or prioritizing starting a farmers market or agriculture drop-off sites (CSA Farm Share). Previously, the City offered a farmers market at City Hall and then at The Preserve Community Center but was deemed unsustainable due to low sales.
Land Use Element		
Goal LU-1 Enhance the livability of Chino neighborhoods.		
LU-1.1 A2	Conduct a review of existing City policies to identify barriers to the development of accessory dwelling units, co-housing, and other non-traditional housing types. Where necessary, modify policies to support development of these housing types.	The City has developed three pre-approved ADU plans of various sizes that meet the current building code requirements. Ongoing efforts focus on educating employees and reviewing City procedures to promote the development of ADUs. Additionally, staff continues to research funding sources.
Goal LU-3 Revitalize older commercial and industrial areas in the center of Chino.		
LU-3.1 A1	Study the use of graduated-density zoning, which encourages parcel assembly by allowing higher densities for larger sites, or other policy-based mechanisms to encourage the development of projects on more than one parcel that are consistent with the Future Growth Vision Plan.	The concept of graduated-density zoning was studied during the 2010 General Plan Update. At that time, it was determined that it would not be incorporated into specific General Plan policies or Zoning Ordinance provisions, and would be evaluated again in future updates.
LU-3.1 A2	Work with the Southern California Association of Governments (SCAG) when it prepares its Sustainable Communities Strategy (SCS) to ensure that sites from the Future Growth Vision Plan are included in the SCS.	The Regional Transportation Plan (RTP) and Sustainable Community Strategy (SCS) was approved by SCAG in 2020. The RTP/SCS did not include the future growth areas because the land uses for these sites have not changed.
LU-3.1 A3	Consider revising the Future Growth Vision Plan if SCAG's ultimate SCS map is not consistent with it.	The Housing Element update was completed on January 4, 2022, adopted by the City Council and certified by HCD in December 2024, which covers the 2021-2029 reporting period, to be in compliance with SCAG's Regional Housing Needs Assessment (RHNA) allocation. Many areas within the Future Growth Vision Plan have been identified as potential sites to meet the RHNA allocation. These sites would allow for higher densities up to 30 dwelling units to the acre or have the potential for mixed-use development.
LU-3.2 A1	Provide expedited review of projects on the four corners of Walnut and Central Avenues that meet both the land use regulations and the design guidance provided for these properties and for mixed-use properties in general.	There has not been any development activity at this intersection during this reporting period.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
LU-3.3 A1	Work with landowners along Riverside Drive to consolidate parcels so they can create large enough spaces for new development of either mixed-use or multi-family residential buildings. On some portions of Riverside Drive where the parcels are very shallow due to dedications for the street right-of-way, this will need to include consolidation with parcels that do not currently front upon Riverside Drive. In this case, the landowners will need to enter into an agreement to share profits according to the original size of each parcel before right-of-way has been dedicated.	There has not been any development activity in this area during this reporting period. In the future, if interest in development of properties in this area is received, the City will explore opportunities to coordinate with other landowners along Riverside Drive to encourage consolidation of parcels.
LU-3.4 A1	Existing uses south of the Civic Center are permitted to continue, but are encouraged to upgrade their facilities to provide better pedestrian amenities on sidewalks and open areas.	The City will continue to work with land owners to ensure pedestrian facilities are upgraded with any future development in this area. However, there has not been any mixed use or residential development activity in this area.
LU-3.4 A2	Work with residential, commercial, and industrial landowners to consolidate parcels so they can create large enough spaces for development of live-work lofts on the block bounded by Central Avenue, F, 5th, and G streets.	In the future, if there is interest for development in this area, the City will explore opportunities to coordinate with other landowners to encourage consolidation of parcels.
Goal LU-4 Provide a clear transition for properties within the Sphere of Influence (SOI).		
LU-4.1 A1	Work with San Bernardino County to revise the County's General Plan to reflect the land use designations shown in the City's Land Use Map.	Upon adoption of the City's General Plan 2010, City staff transmitted updated land use information to the County. The County has since updated portions of their General Plan to reflect the land use designations shown in the City's Land Use Map. The City will coordinate with the County of any future approved land use changes to keep the map updated.
Goal LU-5 Reduce Chino's greenhouse gas emissions.		
LU-5.2 A1	Develop a program to provide incentives for projects that support smart growth goals and reduce greenhouse gases, such as mixed-use, infill, and transit-oriented development projects.	On November 17, 2020, the City Council approved an update to the City's Climate Action (CAP) Plan in an effort to reduce greenhouse gas emissions by 46% lower than the 2008 baseline by the year 2030. A list of mandatory and voluntary greenhouse gas emission reduction measures are listed within the CAP that an applicant will be required to implement into their project, thus resulting in a reduction of greenhouse gases. In addition, on January 4, 2022, the City adopted the 2021-2029 Housing Element, that identifies potential housing sites for high densities and mixed-use developments.
Goal LU-6 Develop and implement comprehensive master plans for key sites and areas in Chino.		
LU-6.1 A1	The City shall individually phase out the Majestic Spectrum, East Chino, Eucalyptus Business Park, and Central Avenue Specific Plans, as well as the Downtown Civic Center Master Plan, after careful study of the potential effects of the phase out.	In September 2025, the City Council adopted the 2045 General Plan Update, repealing the Majestic Spectrum Specific Plan, Eucalyptus Business Park Specific Plan and Central Avenue Specific Plan.
Goal LU-8 Ensure convenient access to healthy foods for all residents.		
LU-8.1 A2	Identify and prioritize neighborhoods underserved by healthy food sources for development of healthy food sources.	There are existing programs in place that serve low-income neighborhoods in the City, such as the Summer Lunch Program held in Monte Vista Park offered in July and August for children and youth 18 years or younger.
LU-8.1 A4	Identify appropriate locations for farmers markets and community-supported agriculture drop-off sites and prioritize such uses in these areas.	The City does not currently have a City-sponsored farmers market. No work has begun on identifying or prioritizing starting a farmers market or agriculture drop-off sites (CSA Farm Share). Previously, the City offered a farmers market at City Hall and then at The Preserve Community Center but was deemed unsustainable due to low sales. Healthy Chino staff experimented with a CSA farm share program in 2015 but was also canceled due to declined sales.
Community Character Element		
Goal CC-1 Establish high standards of community design in Chino.		
CC-1.1 A1	Develop detailed design guidelines for new developments.	The City has design standards per CMC 20.17 for the overall City. In addition, detailed design standards are provided for the College Park and The Preserve Specific Plans.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Goal CC-2 Preserve and enhance areas that create community identity and support Chino's small town character.		
CC-2.3 A1	Develop a list of key entryways to Chino and establish a program to provide entry features for each of them. Entryways shall incorporate landscaping, trees, and/or architectural elements to enhance a sense of arrival to the City.	There are currently enhanced entryway landscape and signage treatments along Central Avenue at the Pomona 60 Freeway and in the southerly part of the City. A design has been approved for the 60 Freeway and Central interchange that includes City identifying features such as the City seal. Work began on the interchange in the summer of 2021 and was completed in 2024. The City will continue to consider other entries as deemed appropriate on a yearly basis.
Housing Element - Refer to Housing Element Annual Report		
Transportation Element		
Goal TRA-1 A roadway system that meets the needs of Chino's residents and visitors, provides safe, convenient, and efficient travel in, around, and through the City, and preserves and/or enhances the City's distinctive qualities.		
TRA-1.1 A1	Develop and implement a prioritization and phasing program for new and improved roadway facilities based on existing facilities, planned facilities, and funding.	Through a combination of Land Development and Capital Improvement project review, staff reviews roadway facilities as each project is scoped in coordination with the General Plan's Circulation and Infrastructure elements.
TRA-1.2 A1	Conduct a signal timing study for all intersections with Level of Service (LOS) E and F. Coordinate and implement study recommendations with adjacent jurisdictions as well as California Department of Transportation (Caltrans), if applicable.	Signal timing studies are done on an on-going basis for intersections that are congested, and modifications are made by the City as deemed appropriate and feasible. Coordination is continually coordinated with adjacent jurisdictions, SBCTA and Caltrans if needed. In addition, Mountain Avenue, Edison Avenue, Chino Avenue and Central Avenue have current traffic signal coordination timing and additional corridors are to be included as signal interconnect projects complete communications to them. Staff continues to improve traffic signal interconnect projects through private development, capital improvement and annual maintenance activities.
TRA-1.3 A1	Establish criteria for which developments will be allowed to construct private streets.	The Specific Plans for College Park and The Preserve master-planned communities identify where private streets can be utilized, and include design standards for private streets. As new development proposals are reviewed in these Specific Plan areas, the benefits and/or impacts of designating proposed streets as private are evaluated. On February 2019, the City Council adopted Ordinance No. 2019-002, amending Section 19.06.040 of the Chino Municipal Code to clarify that any single-family residential developments having private streets approved before January 1, 2019, where the private streets otherwise meet the criteria of the Subdivision Map Ordinance, shall be deemed valid and duly authorized, but that no further private streets shall be authorized within single-family residential developments thereafter. When development proposals are reviewed for areas outside of these Specific Plan areas where infill development might occur, the street types will be reviewed on a case-by-case basis to determine the benefits and/or impacts of designating them as private.
TRA-1.3 A4	Identify possible funding sources for traffic calming treatments, including grants to investigate the feasibility of establishing a residential assessment district to allow residents to participate in funding construction of traffic calming treatments in their neighborhood.	Opportunities to apply for grant funding for traffic calming improvements or grants for the establishment of a residential assessment district are regularly monitored, and where appropriate, grant applications are applied for. A grant funded Local Roadway Safety Plan (LRSP) was completed in October of 2022 which identified traffic safety improvement projects that would be eligible for future state grant funding. In December of 2024, the City received an initial award of \$400,000 for a Comprehensive Safety Action Plan (CSAP) which will expand upon the effort of the LRSP enabling Chino to compete for federal traffic safety grants in the future as well. The CSAP is expected to be completed by December 2027. Chino has received TDA Article III funds to design the Benson Pedestrian Improvement Project at the end of 2025. Staff utilized annual operation & maintenance Measure I funding to implement traffic calming signing & striping projects addressing priority locations.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Goal TRA-3 Freight transportation that provides efficient service to businesses and industry while limiting impacts to residents and visitors.		
TRA-3.1 A1	Develop a truck loading policy for new development that ensures new truck-dependent businesses limit their impact on neighborhoods and business districts.	The Chino Zoning Ordinance has existing provisions for industrial businesses that are located adjacent to non-industrial uses that require appropriate buffering techniques, such as increased setbacks, screening and dense landscaping to be provided in order to mitigate any negative effects of industrial operations such as truck loading. In addition, as industrial development applications are reviewed, the locations of loading areas are evaluated to mitigate any potential impacts to adjacent uses.
Goal TRA-6 Improve the convenience, intuitiveness, and safety of Chino's street network.		
TRA-6.2 A2	Study individual accident locations, especially "hot spots" with multiple accidents, and identify necessary upgrades to reduce the incidence of accidents.	Accident reports are regularly reviewed on an ongoing basis to develop a list of intersections with a high volume of incidents. "Hot spot" locations and prioritization of locations are included in the Local Roadway Safety Plan completed in 2022. In 2024, Chino was awarded \$400,000 for the development of a Comprehensive Safety Action Plan which will update the LRSP and expand its analysis of priority locations based on a systematic approach. As funding becomes available, projects are added to the 5-Year Capital Improvement Program. Traffic calming measures are also incorporated into CIP projects when practical.
TRA-6.3 A1	Develop an Americans with Disabilities Act (ADA) Transition Plan which identifies locations and funding commitments to provide access to public rights-of-way, including curb cuts and other improvements targeted toward persons with disabilities.	Beginning in 2016, the City began evaluating its buildings, parks, and services for accessibility. In 2021 and 2022, sidewalks and curb ramps began to be inventoried as a baseline for the public rights-of-way. In 2023, the City completed a full, Citywide self-evaluation and ADA transition plan consisting of City-owned buildings and parks, public right-of-way facilities, and City policies and procedures. The final transition plan addresses identified barriers with a timeline and projected funding sources for the completion of improvements. The ADA Transition Plan was adopted by City Council in February 2024. Annually, the City applies for Community Development Block Grant (CDBG) funding and Transportation Development Act (TDA) funding for sidewalk and ADA ramp improvements for locations throughout the City. These funding streams will address specific accessibility barriers for people with disabilities that are identified in the transition plan.
Goal TRA-10 Foster bicycling as a convenient, healthy and environmentally-friendly travel choice in Chino.		
TRA-10.2 A1	Prepare a Bicycle Master Plan for the City of Chino that establishes where and how the City's bicycle network will be expanded, including standards to guide review of roadway enhancements or other changes to the roadway system. This plan should be consistent with requirements for allocation of State Bicycle Transportation Account funds and federal funding for bicycle improvements that cannot be allocated without an approved Bicycle Master Plan. The plan should also include criteria for funding prioritization of improvements.	In January 2016, the City adopted the Bicycle and Pedestrian Master Plan. The Plan provides a guide to improve bicycling and walking activity throughout the City by the implementation of various improvements to roadways that include the addition and/or modification of such features as street trees, sidewalks, benches, planter boxes, and Americans with Disability Act (ADA) access. Since the Plan's adoption, the City was awarded \$127,648 in 2015 and \$440,081 in 2017 for the TDA Bicycle and Pedestrian Grant and TDA Transit Improvement Grant. The City has completed the TDA Bicycle Improvements. Additionally, as the city continues annual pavement rehabilitation projects, each corridor is reviewed to determine if bike facilities can be added to the project. With the General Plan Update, the Bicycle Master Plan will be reviewed, updated and fully incorporated into the General Plan as part of the circulation element. Staff has applied for an Active Transportation Plan grant to support the development of an Active Transportation Plan for Chino which will update the 2016 Bike & Pedestrian Master Plan.
TRA-10.2 A2	Develop maps or signage indicating local and regional bicycle routes, including distances to key destinations, such as parks and schools.	All new construction projects affecting bike facilities include bike path and trail signage guiding bicyclists around the network of bike facilities. Further, multi-use trails in Ayala Park and within the SCE Easement include mile marker signage.
TRA-10.2 A3	Promote bicycle-related programs for the community.	Healthy Chino staff continues to offer bicycle-related programs in the community. Healthy Chino staff has partnered with the Chino Police Department in planning and running these programs. Chino Bike Day was held on May 10, 2025 at Ruben S. Ayala Park. Chino Bike Day provides a community bike ride (13 miles), a family bike ride (5 miles), bicycle safety workshop, helmet giveaway/fitting, bike obstacle course, free bike repairs, smoothie bike, and kids' activities.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Goal TRA-11 Enhance the convenience, intuitiveness, and safety of Chino's pedestrian network.		
TRA-11.1 A1	Develop a Pedestrian Master Plan that evaluates the pedestrian transportation system for discontinuities and prioritizes streetscape improvements such as street trees, sidewalks, benches, planter boxes, ADA access, trails, and other amenities in existing neighborhoods. Key pedestrian corridors and potential funding sources to complete the Plan should be identified as part of the Plan.	In January 2016, the City adopted the Bicycle and Pedestrian Master Plan. The Plan provides a guide to improve bicycling and walking activity throughout the City by the implementation of various improvements to roadways that include the addition and/or modification of such features as street trees, sidewalks, benches, planter boxes, and Americans with Disability Act (ADA) access. Since the Plan's adoption, the City was awarded \$127,648 in 2015 and \$440,081 in 2017 for the TDA Bicycle and Pedestrian Grant and TDA Transit Improvement Grant. The City has begun implementing projects with grant funding. Bicycle and pedestrian facilities were constructed in FY20/21. In 2021 and 2022, sidewalks and curb ramps began to be inventoried as a baseline for the public rights-of-way. In 2023, the City completed a full, Citywide self-evaluation and ADA transition plan consisting of City-owned buildings and parks, public right-of-way facilities, and City policies and procedures. The final transition plan addresses identified barriers with a timeline and projected funding sources for the completion of improvements. The ADA Transition Plan was adopted by City Council in February 2024. Annually, the City applies for Community Development Block Grant (CDBG) funding and Transportation Development Act (TDA) funding for sidewalk and ADA ramp improvements for locations throughout the City. These funding streams will address specific accessibility barriers for people with disabilities that are identified in the transition plan. The City has applied for a planning grant to update the Bike & Ped. Master Plan to an Active Transportation Plan.
TRA-11.1 A2	Develop a set of criteria for funding prioritization of planned pedestrian improvements, based on need/deficiency, anticipated demand, anticipated cost/benefit ratio, geographic equity, and funding opportunity.	
TRA-11.1 A3	Develop maps or signage indicating local and regional pedestrian routes, including distances to key destinations, such as parks and schools.	
TRA-11.1 A4	Develop an ADA Transition Plan specifying a timeline and funding commitments to provide access to public rights-of-way, including curb cuts and other improvements targeted toward persons with disabilities.	Beginning in 2016, the City began evaluating its buildings, parks, and services for accessibility. In 2021 and 2022, sidewalks and curb ramps began to be inventoried as a baseline for the public rights-of-way. In 2023, the City completed a full, Citywide self-evaluation and ADA transition plan consisting of City-owned buildings and parks, public right-of-way facilities, and City policies and procedures. The final transition plan addresses identified barriers with a timeline and projected funding sources for the completion of improvements. The ADA Transition Plan was adopted by City Council in February 2024. Annually, the City applies for Community Development Block Grant (CDBG) funding and Transportation Development Act (TDA) funding for sidewalk and ADA ramp improvements for locations throughout the City. These funding streams will address specific accessibility barriers for people with disabilities that are identified in the transition plan.
Economic Development Element		
Goal ED-1 Strengthen Chino's economy in order to provide jobs and maintain a fiscally-positive General Fund.		
ED-1.2 A1	Maintain ongoing communication with manufacturing firms to make sure their operating needs are being met.	The Chino Office of Economic Development has reinstated its business visit program and weekly visits with companies throughout the City. In order to assist small and large firms, business consulting is available and is provided in partnership with business assistance agencies, including SB County, Chaffey College, SCORE, IEWBC and Small Business Development Center, Chino Valley Chamber of Commerce to address specific needs and general information. The Office of Economic Development, on an on-going basis, continues to build and nurture relationships with manufacturing firms throughout the City. Through one-on-one meetings as well as assistance during property improvements and business expansion plans. To help facilitate development, the Office of Economic Development and Development Services Department works diligently to usher the business through the development process.
ED-1.2 A5	Identify vacant sites appropriate for industrial uses, provide a list of those sites to potential businesses seeking to locate in Chino, and consider advertising those sites to potential tenants.	The Chino Office of Economic Development provides site selection services as part of its business attraction and expansion strategy. Through online searches and the mining of our internal databases, the Chino Office of Economic Development reviews a comprehensive list of developable site opportunities for the continued and anticipated growth of our industrial and commercial markets. In addition, the Chino Office of Economic Development shares the information with developers, site selectors, and brokers. The predominance of large industrial sites within Chino have been developed so the City now focuses on matchmaking of the remaining parcels and seeks out potential redevelopment sites, while actively anticipating the potential annexation of sites in the unincorporated portion of San Bernardino County.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
ED-1.4 A1	Focus retail recruitment and business attraction efforts around existing concentrations like the North Central Avenue Area, the Spectrum, City Hall and The Preserve.	The City's retail recruitment and marketing strategy are focused on infill areas throughout the City. Outreach efforts include, but are not limited to site searches to fill the vacancies within Chino and maintaining current retail market area demographic information, updated throughout the year, which is available to real estate professionals and retailers' tenant representatives. Continued focus is given to areas in the City that lack tenancy and for planned development within The Preserve. Creating lifestyle experiences will be key to continued success for the City of Chino. The Office of Economic Development is focused on destination retail as a strategy for future growth.
ED-1.4 A3	To attract retail that is currently lacking, such as grocery stores, work with brokers and existing stores to identify sites that could be appropriate for a specific store, and actions or investments that could be taken to attract them.	The City meets with real estate professionals, specific retailers', tenant representatives and retail developers throughout the year in the City to attract specific retail uses to the City. In addition to general grocers, citizens of Chino have indicated the desire for specialty stores like meat markets, Asian markets, Hispanic markets as well as produce focused markets. Community members have also expressed the desire to see more sitdown restaurants, coffee options and new or unique concepts that are not currently in our surrounding communities. With continued residential growth on the horizon, Chino works diligently to manage the needs of its constituents by working with retailers, site selectors and brokers to bring those services to the City in particular to those needs that are lacking in and around The Preserve. A recent partnership with ACRE Social hopes to build strong relationships with retail tenant reps of unique brands to expand the Chino's retail offerings.
ED-1.4 A4	Monitor vacancy rates and sales tax performance for retail areas in the City in comparison to regional and statewide averages. If vacancy rates and sales tax performance fall below average, work with property and business owners to either improve performance or determine an alternative use for the site.	The City maintains a database of available retail space vacancies and leasing contact information, along with quarterly retail sales tax data for the City, SB County, and the State. This data along with other retail and demographic data provides staff with pertinent information to provide to retail center leasing representatives, center managers and other retail real estate representatives to help identify methods to improve their performance or determine an alternative use for their space or site. Chino continues to surpass local, regional and state averages. With the lowest vacancy rate in the Inland Empire for industrial, Chino continues to build and grow. In addition, commercial and retail rates are very competitive for western San Bernardino County while surpassing state and national averages. Sales tax is a continued driver for the City with the bulk of revenue derived through medical device manufacturing and auto sales. Traditional brick and mortar are complimented by online and ecommerce driven consumers.
ED-1.4 A5	Actively recruit retail stores by marketing available sites and devoting staff time to working with potential tenants.	Attracting retailers is ongoing through various marketing efforts. At local, regional and national events, we provide current demographic and vacant retail property information to verify the value of locating in Chino. Recruitment of retail opportunities is a daily event for the staff at Chino. In cooperation with advertising and retail trade shows, the City of Chino works diligently at courting the newest and biggest retailers in the world. In the last year Chino has garnered the interest of Handel's Ice Cream, Everhome, Dutch Bros and many other marquee brands. Staff continues to find the perfect location for their restaurants. Our Development Services Department is in the process of updating our General Plan and improving opportunities for a variety of new and transitioning industries to have flexible location options in Chino.
ED-1.4 A7	Maintain ongoing communication with the property owner of the Spectrum Marketplace and Spectrum Town Center developments to foster the potential for a public-private response to various changes in the market and to the specific challenges that these changes might create for the Spectrum.	City staff maintains on-going communication throughout the year with retail centers' ownership, management and leasing representatives to discuss any issues affecting the two centers. The core retail centers are key economic engines within the City and require constant attention. Regular communication is made with ownership and management representatives to remain informed of the status of future vacancies and potential needs.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Goal ED-2 Maintain a good jobs-housing balance and jobs-skills match.		
ED-2.1 A2	Periodically study the skills and education levels of Chino residents and use the information as a guide for recruiting new firms to the City.	Demographic information including education levels, income and ethnicity are available upon request from the City of Chino. The information is provided on the City's website and can be downloaded for print. Information on the City is sourced from a number of different areas including EDD, BLS, HDL, ESRI, CoStar and others, with specific reports generated from Claritas. Census data shows that 50,000 employees are traveling from outside of city proper. In coming months, the City has commissioned an economic Employments Trends Study by Beacon Economics. The study will provide insight to major job industries, wages and growth sector to recruit as part of the business attraction strategy for the Office of Economic Development.
ED-2.1 A3	Encourage local businesses to hire local residents. Strategies to do this could include developing a local job board to advertise vacancies to local residents and working with local educational institutions to provide job fairs.	Although the City continues to have a very low unemployment rate, staff works closely with the San Bernardino County Workforce Development Department to ensure that there are new opportunities for job growth in the City. The City facilitates this by participation in job fairs, hosted by SB County Workforce Development Department and Chino Valley Chamber of Commerce. The City coordinates the recruitment and hiring services provided by San Bernardino County Workforce Development Department, which provides its database of local and regional job seekers looking to work closer to their City of residence. Today's goal is to attract and retain higher paying technical and professional jobs. We desire for our citizens to not only live and play in Chino, but to work here too.
ED-2.1 A4	Study whether the City should give preference to local suppliers and firms when issuing requests for goods or services.	The City currently has a Local Business Preference ordinance. This ordinance affords a qualified business located within the City a five-percent reduction of an original submitted bid when comparing to next lowest bidder, thus allowing the local business to be considered as submitting the preferred, lowest bid.
Open Space and Conservation Element		
GC Section 65400 (K)	Consult with the Native American tribes when a General Plan Amendment (GPA) is being proposed.	The City is complying with these requirements by: 1) Requesting Tribal Consultation List; 2) Mailing letters to tribes on the consultation list inviting tribes to consult; and 3) Arranging dates and times to consult.
Goal OSC-4 Minimize the consumption of energy and nonrenewable resources, and promote environmental sustainability.		
OSC-4.1 A1	Adopt a Construction and Demolition Ordinance requiring recycling of at least 65% of all construction and demolition waste.	The City adopted the Tier 1 voluntary measures of the California 2025 Green Building Code, which includes a requirement to increase the amount of construction and demolition waste to be recycled to 70%.
Goal OSC-5 Reduce greenhouse gas emissions by 15 percent below 2005 levels by 2030.		
OSC-5.1 A1	Adopt a Climate Action Plan within 18 months of adoption of this General Plan that demonstrates how the City will achieve the needed reductions of greenhouse gas emissions. The Climate Action Plan shall be developed in coordination with SANBAG and SCAQMD.	The City Council adopted its original Chino Climate Action Plan (CAP) on November 19, 2013. On November 17, 2020, the City has since updated the CAP (2020-2030) to meet new State regulations, most notably Senate Bill (SB) 32, which implements statewide targets to reduce greenhouse gas (GHG) emissions to 40% below the 1990 levels by 2030. The updated CAP utilizes reduction strategies that encourage energy efficiency, water conservation, alternative transportation, solid waste reduction and clean energy.
Goal OSC-6 Prepare Chino for the expected impacts of global climate change.		
OSC-6.1 A1	Develop a program to prepare for extreme heat events, including outreach and notification focused on sensitive populations and the establishment of new and maintenance of existing cooling centers.	The City's updated Climate Action Plan (2020-2030) identifies actions to adapt to extreme heat events by: 1) Providing community cooling centers; 2) Providing public outreach, education, and engagement pertaining to the risks of extreme heat and preventive measures; and 3) Developing an extreme heat transportation management strategy. Currently, the Preserve Community Center, Neighborhood Activity Center, and Senior Center are all utilized as cooling centers. Information regarding cooling centers is published on the City's website and social media during the summer months.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Parks and Recreation Element		
Goal PR-1 Maintain existing park and recreational areas and create new ones in and around the City.		
PR-1.1 A1	Develop a Community Parks, Facilities and Services Master Plan to reflect Chino's current park and recreational facilities and programs, as well as describe additional facilities and programs to develop in the future. The Master Plan should examine the need for a City-owned aquatics facility, indoor recreation space, community centers, and space for after-school activities, particularly in the northern section of the City. The Master Plan should also assess the need for additional amenities such as splash pads, dog parks, Frisbee golf, recreational trails, open space areas, and skate/BMX facilities.	In 2021 the City completed a Parks & Facilities Master Plan evaluating programs, existing parks and facilities, and identifying areas within the City that lack in park and recreation facilities. The Master Plan is a living document, reviewed annually; with an update to be completed every five years. Based on the outcome from the Parks and Facilities Master Plan, the City is in the process of identifying vacant land in the north section of Chino to be purchased and developed into park land.
PR-1.2 A1	Enter into joint-use agreements by which Chino schools, particularly those in neighborhoods with a disproportionate lack of recreational facilities, help to provide civic functions such as parks and community meeting spaces.	A joint-use agreement was executed for The Preserve Community Center located in The Preserve Specific Plan, which is a joint-use facility between the City and Chino Valley School District that provides a gymnasium, fitness room and multi-purpose room. Other opportunities to implement this action will be evaluated on an on-going basis and will be considered for possible implementation on a yearly basis.
PR-1.2 A2	Review City and other publicly-owned properties in Chino to identify underutilized properties that could be used to provide additional recreational areas. Examples could include rights-of-way and utility easements.	The City continues the process of identifying vacant land in the north section of Chino to be purchased and developed into park land. The City received a grant through the State of California, Department of Parks and Recreation Office of Grants and Local Services to develop a park on the southeast corner of Central Avenue and Phillips Boulevard, now named Chino Rancho Park. This new 1.18 acre park consists of an entry monument for the City and park, parking lot, restroom building, an all-inclusive playground, shade pavilion, two pickle ball courts, outdoor fitness equipment, open space, walking trail with benches, and drought tolerant landscaping. The park is now open to the public as of March 29, 2025.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Public Facilities and Services Element		
Goal PFS-2 Maintain a safe environment in Chino through law enforcement and crime prevention.		
PFS-2.3 A1	Monitor Chino's crime rates and categories to determine the most appropriate methods to target and reduce crime in the City.	<p>In 2025, the Chino Police Department advanced the City's public safety priorities through continued investment in personnel, technology, and targeted enforcement strategies, while strengthening community partnerships. Together, these efforts contributed to measurable reductions across several major crime categories. Citywide property crime declined by 4 percent, driven in part by focused prevention and enforcement initiatives. Auto theft decreased by 22 percent and burglary declined by 10 percent. The Measure V-funded Retail Theft Team continued to deliver measurable results, contributing to an 11 percent reduction in retail theft through coordinated enforcement and retailer partnerships. To address emerging regional crime trends, the department redirected investigative resources toward cargo theft, a complex and organized criminal activity impacting the broader supply chain. Through coordinated investigations and expanded collaboration with local businesses, cargo theft decreased by 17 percent in 2025. The department also hosted cargo theft prevention outreach meetings with business stakeholders to improve awareness, reduce vulnerabilities, and support long-term prevention efforts. These initiatives were supported by specialized investigative units, including the Multi-Enforcement Team (MET), which focuses on emerging crime patterns and time-sensitive cases. The department continued expanding its specialized response capabilities with new aviation and K9 resources. Development of the Chino Police Department Helicopter Program progressed throughout the year, with flight operations anticipated in spring 2026. The program is expected to enhance emergency response, support critical incidents, and improve search capabilities for missing or at-risk individuals. The addition of Bloodhound K9 Scout expanded the department's tracking capability during high-priority incidents. Technology and infrastructure enhancements continued through the expansion and refinement of the Real-Time Crime Center (RTCC). The RTCC consolidates multiple data sources into a centralized operational platform, enabling faster information sharing and real-time analytical support for officers responding to calls for service. This capability has become an essential investigative and situational awareness tool. Digital community engagement also expanded significantly in 2025. Department social media platforms generated more than 14.7 million views and over 341,000 interactions, a 47 percent increase from the prior year. This expanded reach supports timely distribution of public safety information, crime prevention messaging, and incident updates, while strengthening transparency and two-way communication with the community. These results demonstrate the value of coordinated enforcement, technology investment, and community partnership. The department will continue refining these approaches to meet evolving public safety needs and support long-term community well-being.</p>

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
PFS-2.3 A2	Maintain volunteer opportunities for residents in order to provide additional opportunities for community engagement with the Police Department.	<p>There are volunteer programs currently offered through the Chino Police Department. Some of these include: 1) A Community Police Academy for adults 2) Spanish Community Academy 3) Youth Community Police Academy for teens; 4) Junior Academy for kids ages 10-13 5) The Police Explorer program for teens; 6) The Mounted Posse; 7) The Police Chaplains; 8) Community Emergency Response Team (CERT); 9) The Police Volunteer Internship Program, 10) Volunteers In Policing (VIP) Program that was implemented in August 2025.</p> <p>The Chino Police Department's Volunteers in Policing (VIP) program enlists community members to assist in various departmental roles. Volunteers must be at least 18 years old, hold a valid California driver's license, and complete an application process, including interviews, background checks, and attendance at the Community Academy. They commit to a minimum of 10 volunteer hours per month and receive uniforms upon completion. Duties include clerical work, vacation house checks, public relations, and participation in the Y.A.N.A. program, which supports elderly and disabled residents. The program enhances public safety and operational efficiency through community involvement.</p> <p>Community Emergency Response Team (CERT) Basic Training is available to the community and consists of 20-hours of curriculum that teaches individuals how to help themselves, their families, and their neighbors during a disaster. CERT trains community members in basic disaster response skills such as team organization, disaster medical operations, fire safety, and light search and rescue. Upon completion of the CERT Basic Training, community members can affiliate with Chino PD as CERT volunteers. CERT volunteers will be a deployable resource to assist during a disaster and in non-disaster times be able to promote emergency preparedness in the community. Since August 2021, 96 people have completed CERT Basic.</p> <p>LISTOS is a grass-roots disaster preparedness program that can be tailored to meet the individual needs of Spanish-speaking communities. The program is delivered in a format that is both culturally and linguistically appropriate for the target population. LISTOS partners with community leaders, jurisdictions, non-profits, faith-based organizations, schools, and other community institutions. By partnering with these organizations, LISTOS provides disaster preparedness information to the Spanish-speaking community. Listos instructs the participants in the command structure of first responders ensuring communication between LISTOS graduates and firefighters and police in the event of an emergency. LISTOS courses are held when requested by the community.</p>

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
PFS-2.3 A3	Seek grant funding for community policing, commercial vehicle enforcement, and other programs that will improve service levels within the City.	<p>Opportunities for grant-funding for various programs are pursued on an on-going basis. Currently, the Chino Police Department utilizes grant funds to assist with crime prevention programs, alcohol prevention/education/enforcement (Alcohol and Beverage Control grant), and National Night Out, multiple state-funded DUI education/enforcement grants, and the Click it or Ticket (Seatbelt enforcement grant). The Traffic Unit applied for and was awarded the STEP grant for \$220,000. This grant provides extra hours for the enforcement of traffic violations and DUI/drug-related violations. The grant-funded enforcement efforts yielded 9,882 vehicles contacted, 35 DUI arrests, and 820 citations issued for collision-causing violations.</p> <p>The Traffic Unit applied for and was awarded its third Motorcycle Safety Grant for \$20,000. This gives us the opportunity to engage with civilian motorcycle riders at safety presentations and to conduct four motorcycle riding instructional courses, called Ride to Live, throughout the grant year. 89 motorcycle riders received free training this year.</p> <p>With funding from a Cannabis Tax Fund Grant from the California Highway Patrol in the amount of \$110,000, we upfitted a mobile educational trailer. The trailer was loaded with interactive educational tools, including impaired driving simulators, aimed at teaching the public about the dangers of marijuana impaired driving. The trailer was deployed at 8 community events in 2025.</p>
Goal PFS-6 Design and operate public buildings that are a source of civic pride for all residents.		
PFS-6.2 A1	Identify locations for additional library branches or shared-use libraries in Chino.	The entitlements for the City's second community center and new City library were approved May 2025, located at the southwest corner of Main and Market Streets. Project construction is estimated to be completed in 2028.
Goal PFS-7 Ensure an adequate supply of water for all types of users.		
PFS-7.1 A1	Consider participation and/or support of proposed conjunctive use programs and Chino Basin storage and recovery programs that allow the distribution of water between jurisdictions during periods of excess supply. These programs would be administered through participation in the Chino Basin Watermaster and Water Facilities Authority.	Throughout the year, the City continues to be involved in discussions with MWD, IEUA, and other local water purveyors to implement additional conjunctive use programs.
PFS-7.1 A2	<p>Evaluate the feasibility of establishing interconnections or water conveyance plans between the Chino water system and the water systems of the following neighboring water agencies:</p> <ul style="list-style-type: none"> • Monte Vista Water District • City of Ontario (a connection currently exists at Benson Avenue) • City of Chino Hills • Jurupa Community Services District • San Antonio Water Company • City of Upland • City of Pomona • The Inland Empire Utilities Agency 	Discussions between the City and various local water agencies regarding water system interconnections are ongoing. A dedicated interconnection exists between Chino and Ontario. Chino currently has the ability to receive water from Water Facilities Authority (WFA) member agencies (i.e. Monte Vista Water District, Upland, Ontario, and Chino Hills) through the WFA surface water treatment plant. Chino also receives an allocated amount of water provided by the Chino Basin Desalter.
PFS-7.5 A1	Work with the Inland Empire Utilities Agency to provide recycled water systems, including pipelines, pump stations, and storage facilities to serve primarily public facilities, schools, and parks as funding becomes available.	IEUA currently supplies recycled water to the City at several locations. The City meets with IEUA representatives as needed to discuss recycled water plans and activities.
PFS-7.5 A2	Develop a plan to irrigate agricultural lands with recycled water, both inside and outside of the City's service area, where feasible.	Recycled water is currently used to irrigate agricultural lands in the City. The City maintains a plan that identifies the users already connected to a recycled water line as well as those potential users.

**CITY OF CHINO
GENERAL PLAN IMPLEMENTATION PROGRAM**

Action Number	Action	Status of Progress/Comments
Air Quality Element		
Goal AQ-1 Preserve and improve air quality in Chino and the region.		
AQ-1.1 A1	Implement traffic features such as roundabouts or the use of integrated signalization to improve traffic flow and reduce emissions from vehicle idling and stop and start.	Roundabouts and integrated signalization have been implemented in the City appropriately. Additional implementation of these features will be evaluated as opportunities arise, and considered in future development proposals.
AQ-1.1 A2	Install LED traffic signals throughout Chino to reduce the City's electricity consumption.	100% of the traffic signals in the City are LED. There is currently a program in place whereby the lights are replaced every 5 years, and each year, the replacement is scheduled and budgeted for rotating sectors of the City. Additionally, recently annexed traffic signals will be converted to full LEDs.
Safety Element		
Goal SAF-2 Reduce hazards related to flooding and inundation.		
SAF-2.1A 1	Annually review any new information available from the Federal Emergency Management Agency and the state Department of Water Resources to determine if updated flood zone information is available.	The City receives updates to flood zone maps from FEMA every year, and this information is reviewed to determine if there are any updates to the maps.
Goal SAF-6 Reduce the risk to the community from natural and man-made disasters and terrorism events.		
SAF-6.1 A1	Regularly update and implement the Emergency Operations Plan (EOP) and the Local Hazard Mitigation Plan (HMP).	The City's Emergency Operations Plan (EOP) was approved by the State in 2014 and is in the process of being updated. The City's local Hazard Mitigation Plan (LHMP) was approved by FEMA in 2025. The City will continue to review both plans regularly and make updates as needed.

ATTACHMENT 1 TO EXHIBIT A

AMENDMENTS TO THE GENERAL PLAN IN 2025

In 2025, the City Council approved one General Plan Amendment, described below:

2045 General Plan Update - A comprehensive update to the City's General Plan to address multi-modal mobility, environmental justice, climate vulnerability, emergency evacuation, and other topics required by State law. The update was prepared in accordance with Government Code Section 65302 and focuses on directing new development to key opportunity areas characterized by vacant and underutilized land where change is anticipated. The 20245 General Plan Update also preserves the City's existing urban form while enhancing the character and quality of life within Chino's established neighborhoods. On September 2, 2025, the City Council adopted the 2045 General Plan Update.

EXHIBIT B

**2025 ANNUAL PROGRESS REPORT ON THE IMPLEMENTATION OF
THE CITY OF CHINO 2021-2029 HOUSING ELEMENT**

Jurisdiction	Chino	
Reporting Year	2025	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	10/15/2021 - 10/15/2029

**ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation**

This table is auto-populated once you enter your jurisdiction name and current year data. Past year information comes from previous APRs.
Please contact HCD if your data is different than the material supplied here

Table B														
Regional Housing Needs Allocation Progress														
Permitted Units Issued by Affordability														
		1	Projection Period	2									3	4
Income Level		RHNA Allocation by Income Level	Projection Period - 06/30/2021-10/14/2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total Units to Date (all years)	Total Remaining RHNA by Income Level
Acutely Low	Deed Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Deed Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Extremely Low	Deed Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Deed Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Very Low	Deed Restricted	2,113	-	-	-	-	-	-	-	-	-	-	-	2,113
	Non-Deed Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Low	Deed Restricted	1,284	-	-	-	-	8	-	-	-	-	-	10	1,274
	Non-Deed Restricted	-	-	2	-	-	-	-	-	-	-	-	-	-
Moderate	Deed Restricted	1,203	-	-	-	-	4	-	-	-	-	-	23	1,180
	Non-Deed Restricted	-	-	19	-	-	-	-	-	-	-	-	-	-
Above Moderate			140	138	547	207	566	240	-	-	-	-	1,838	540
Total RHNA		6,978												
Total Units			140	138	568	207	578	240	-	-	-	-	1,871	5,107

*For years prior to 2025, Acutely Low-Income units are reported within the Extremely Low-Income category

*For jurisdictions that received RHNA determinations for the current cycle prior to the passage of AB 3093 (September 19, 2024):

- You were not allocated Acutely Low-Income and Extremely Low-Income RHNA targets, therefore the allocations in Field 1 are listed as "0"

- If you wish to set your own targets in these income categories for informational purposes, contact HCD staff at apr@hcd.ca.gov.

- All Acutely Low-Income and Extremely Low-Income units reported during the cycle are counted towards Very-Low Income RHNA progress

*For years prior to 2025, data on deed-restricted vs. non-deed restricted Extremely Low-Income units is approximated from whether the projects reported any deed-restricted Very Low-Income Units. If you wish to edit this historical data for accuracy or have any questions about the data, you may login to HCD's online APR system, or contact HCD staff at apr@hcd.ca.gov.

Please Note: Table B does not currently contain data from Table F or Table F2 for prior years. You may login to the APR system to see Table B that contains this data.

Please note: The APR form can only display data for one planning period. To view progress for a different planning period, you may login to HCD's online APR system, or contact HCD staff at apr@hcd.ca.gov.

**ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation**

Jurisdiction	Chino
Reporting Year	2025 (Jan. 1 - Dec. 31)

Table D

Program Implementation Status pursuant to GC Section 65583

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4	5	6	7	8	9
Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
1A: Ownership Rehabilitation Programs	Pursue existing and new funding opportunities to maintain the Home Improvement Deferred Loan Program and the Mobile Home Improvement Grant Program.	10/1/2029	6th Cycle	Continuous	Applied for and was awarded \$600,000 in CalHome funding to expand the Mobile Home Improvement Program. Utilizing other funding streams including City affordable housing funds and CDBG, fourteen (10) homes were rehabilitated in 2025 including very-low income, low extremely-low income households. Six of these units were mobile homes.	Households	57	https://www.cityofchino.org/194/Housing
1B: Code Compliance	Respond to and address code compliance issues. Maintain a record of compliance issues and consider additional programs if necessary to address particular issues.	10/1/2029	6th Cycle	Continuous	Continued collaboration of efforts between Code and Housing Division staff allows for a proactive approach to addressing compliance. In 2025, 10 homes were rehabilitated. Although there were no direct Code referrals several with compliance issues were identified and encouraged to apply. Housing Division staff will continue to work closely with Code staff and the homeowners to complete necessary repairs.	Households	3	https://www.cityofchino.org/194/Housing
1C: Condominium Conversion	Monitor condominium conversions and modify the ordinance if necessary.	10/1/2029	6th Cycle	Continuous	There were no condominium conversions proposed in 2025. The City will ensure compliance with the condominium conversion ordinance and continue to monitor the rate of condominium conversions to determine if modifications to the ordinance are needed.	Units	0	None
1D: Preservation of At-Risk Housing	Monitor deed-restricted units and coordinate with property owners and qualified entities as necessary to maintain affordability of units. Provide assistance, as needed and available, with funding or support funding applications.	10/1/2029	6th Cycle	Continuous	A comprehensive review and monitoring of affordable housing units takes place in November of each year. Housing Division staff completed this review in 2025, and all affordable housing units were found to be in compliance. Currently, there are no deed restricted units close to expiration, but staff will continue to monitor and communicate with owners as needed.	Units	0	None
2A: Affordable Housing Opportunities	Annually monitor and seek funding, provide letters of support for funding applications, and annual outreach to affordable housing developers and local organizations.	10/1/2029	6th Cycle	Continuous	Although no affordable housing projects were completed in 2025, several federal, state and local opportunities were reviewed and considered as well as conversations with for profit and non-profit housing developers for early planning discussions. 5-Year PLHA funds were secured for the development of a Homebuyer Assistance Program in which 40% PLHA funds will be allocated.	Other	0	2024-plha-formula-new-application_City of Chino_FINAL.xlsm
2B: Homebuyer Assistance Program	Annually monitor and seek funding, collaborate with the County of San Bernardino to promote the homebuyer assistance program.	10/1/2029	6th Cycle	Continuous	The City is working on the reinstatement and policy update of homebuyer assistance programs through the utilization of PLHA funding allocations. This program will be incorporated with City affordable housing projects on underdeveloped land.	Other	0	None

Housing Programs Progress Report

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1	2	3	4	5	6	7	8	9
Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
2C: Housing Choice Vouchers	Annually monitor the allocation of Section 8 vouchers and promote the program.	10/1/2029	6th Cycle	Continuous	Continued promotion and referrals to the County of SB for voucher assistance. This information is available on our City website and referrals are made through Housing Division staff and case management assistance for low-income residents. In 2025, there were 254 vouchers issued by the County as housing assistance for low-income residents.	Households	1,475	www.cityofchino.org/195/Affordable-Housing
2D: Supportive Services for Persons with Special Needs	Annually monitor and seek CDBG funding to address local needs and augment the regional continuum of care system in San Bernardino County.	10/1/2029	6th Cycle	Continuous	Continued efforts for resources and collaboration with agencies to provide assistance with special needs through public service agencies funded by CDBG. In 2025, the City funded seven local agencies totaling \$77,790 to provide public services including fair housing and mediation, food assistance, domestic violence services, case managements and counseling, senior services and emergency shelter. In addition, City affordable housing funds provided \$504,000 in emergency assistance for rental, utilities and hotel vouchers and comprehensive case management to aid in the prevention of homelessness.	Persons	5,100	www.cityofchino.org/185/Community-Development-Block-Grant
2E: Persons with Physical and Developmental Disabilities	Accommodate Reasonable Accommodation requests as required by State Law and offer assistance to applicants.	10/1/2029	6th Cycle	Continuous	City ADA Coordinator and staff collaborate to meet requests within the time frame. No accommodation requests were received in 2025.	Persons	0	www.cityofchino.org/495/ADA-Public-Notice
2F: Development of Environmental Justice Policies	Amend the General Plan to include environmental justice policies.	5/1/2025	6th Cycle	Completed	In Septemeber 2025, the City adopted the 2045 General Plan Update was adopted to include Environmental Justice policies.	Other	0	https://www.cityofchino.org/1673/General-Plan
2G: Farmworker Housing	Amend the zoning code to comply with State Law for farmworker housing.	5/1/2023	6th Cycle	Completed	Zoning code has been amended to comply with State Law for farmworker housing.	Other	0	https://library.municode.com/ca/chino/codes/code_of Ordinances
2H: Transitional and Supportive Housing	<ul style="list-style-type: none"> • Renew and revise the zoning code to comply with State Law for transitional and supportive housing. • Review and revise the zoning code to permit transitional and supportive housing as a residential use not subject to special requirements. • Review and revise the zoning code to permit permanent supportive housing without discretionary actions in multi-family and non-residential zones. • Monitor the inventory of sites to accommodate transitional and supportive housing. 	5/1/2025	6th Cycle	In Progress	The zoning code is in the process of being updated to include transitional and supportive housing. Expected to be completed early 2026.	Other	0	None
2I: Lot Consolidation	Promote lot consolidation information through educational outreach to developers and property owners.	5/1/2025	6th Cycle	Continuous	Continued efforts to support lot consolidations to encourage larger areas for residential development. Staff will develop and provide lot consolidation information by phone, over the counter, and on the City's website.	Other	0	none
2J: Constraints on Housing for Persons with Disabilities	<ul style="list-style-type: none"> • Amend the zoning code to comply with State law for reasonable accommodation procedures. • Promote reasonable accommodation information. • Review and revise the zoning code to promote objectivity and approval certainty for group homes. 	5/1/2025	6th Cycle	In Progress	In Septemeber 2025, the City adopted the 2045 General Plan Update. Currently the City is amending the Zoning Code to implement these provisions.	Other	0	https://www.cityofchino.org/1673/General-Plan

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4	5	6	7	8	9
Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
2K: Community Outreach	Hold at least one (1) community housing workshop or meeting annually to discuss housing topics and solicit input on community needs from participants.	10/1/2029	6th Cycle	Continuous	Held community meetings on February 10 and 24, 2025 to engage residents and local organizations to provide input on fair housing concerns and community needs for the update to the City Consolidated Plan and Impediments of Fair Housing reports. A survey was also provided via social media, website and community outreach efforts to promote.	Meetings	2	www.cityofchino.org/185/Community-Development-Block-Grant
2L: Manufactured Homes	Amend the Zoning Code relative to manufactured homes to comply with the relevant requirements of California Government Code section 65852.3.	5/1/2025	6th Cycle	In Progress	In September 2025, the City adopted the 2045 General Plan Update. Currently, the City is amending the zoning code to implement these policies.	Other	0	https://www.cityofchino.org/1673/General-Plan
2M: Parking for Emergency Shelters	Amend the Zoning Code relative to emergency shelter parking requirements to comply with the relevant requirements of California Government Code section 65583, subdivision (a)(4).	5/1/2025	6th Cycle	In Progress	In September 2025, the City adopted the 2045 General Plan Update. Currently, the City is amending the zoning code to implement these policies.	Other	0	https://www.cityofchino.org/1673/General-Plan
3A: Adequate Sites	<ul style="list-style-type: none"> • Maintain an inventory of vacant and underutilized sites and promote them to interested developers. • Annually complete the Annual Progress Reports and monitor progress to meet RHNA. 	7/1/2023	6th Cycle	Continuous	The City maintains a list of vacant and underutilized sites that is available on the City's website by both map and a matrix of sites. This list will continue to be monitored and updated on an annual basis.	Other	0	https://www.cityofchino.org/199/Housing-Element
3B: Establish an Affordable Housing Overlay	<ul style="list-style-type: none"> • Develop and adopt an affordable housing overlay to be applied to the approximately 90.6 acres to meet a shortfall of 2,233 dwelling units at the very low- and low-income levels as sites identified within this Housing Element. • Develop applicable development standards as part of the affordable housing overlay which promote the development of residential uses at the maximum density and affordability levels identified within this Housing Element. This may include concessions or streamlined processes for projects which include fully affordable developments consistent with the assumptions in the Housing Element by July 2023. The overlays will include incentives for projects that proposed a development project at a range of at least 9% to 13% affordable units when developed at a range of 26 to 30 dwelling units per acre, including streamlined processing and fee deferrals. • Identify staff resources to provide technical assistance and outreach relating to development opportunities on the candidate housing sites. • Proactively outreach to developers at least one time per year regarding development opportunities on sites within the Affordable Housing Overlay. 	5/1/2023	6th Cycle	Completed	The Affordable Housing Overlay (AHO) was adopted April 18, 2023, and amended in December 2024 as directed by HCD, modifying the City's General Plan, zoning code, and various specific plans to establish an affordable housing overlay to implement the requirements of the 2021-2029 Housing Element.	Other	1	https://www.cityofchino.org/199/Housing-Element

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4	5	6	7	8	9
Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
3C: Establish a Mixed-Use Overlay	<ul style="list-style-type: none"> Develop and adopt a mixed-use overlay to be applied to approximately 138.5 acres to meet a shortfall of 2,547 dwelling units at the very low- and low-income levels the sites as identified within this Housing Element. Develop applicable development standards as part of the mixed-use overlay which promote the development of residential uses at the maximum density and affordability levels identified within this Housing Element. This may include concessions or streamlined processes for projects which include fully affordable developments consistent with the assumptions in the Housing Element by July 2023. This may include concessions. The overlays will include incentives for projects that proposed a development project at a range of at least 9% to 13% affordable units when developed at a range of 26 to 30 dwelling units per acre, including streamlined processing and fee deferrals for projects which include fully affordable developments consistent with the assumptions in the Housing Element. Identify staff resources to provide technical assistance and outreach relating to development opportunities on the candidate housing sites. Proactively outreach to developers at least one time per year regarding development opportunities on sites within the Affordable Housing Overlay. 	5/1/2023	6th Cycle	Completed	The Mixed-Use Overlay (MUO) was adopted April 18, 2023, and amended in December 2024 as directed by HCD, modifying the City's General Plan, zoning code, and various specific plans to establish a mixed use overlay to implement the requirements of the 2021-2029 Housing Element.	Other	1	https://library.municode.com/ca/chino/codes/code_of_ordinances?nodeId=TIT20ZO_CH20.05MIUSZOD
3D: Promote the Development of Accessory Dwelling Units (ADUs)	<ul style="list-style-type: none"> Developing three pre-approved ADU designs. Waiving specific permitting fees to make ADU development more feasible. Creating an expedited plan check review process to ease the process for homeowners. Research potential State and regional funding sources for affordable ADUs and make information available to the community. Train staff on ADU permitting and make staff available to address questions regarding ADUs and provide technical assistance and outreach to the community. 	5/1/2025	6th Cycle	Completed	Developed three pre-approved ADU plans of various sizes and working on a fourth that meet the current building code requirements. Continued effort to educate employees and review City procedures to promote the development of ADUs. We continue to research funding sources.	Other	3	ca-chino.civicplus.com/622/Accessory-Dwelling-Units-ADUs
3E: ADU and JADU Monitoring Program	<ul style="list-style-type: none"> Create an ADU monitoring program and bi-annually review ADU development progress. Identify additional capacity to accommodate a shortfall of units within 180 days as required by No Net Loss law. 	10/1/2029	6th Cycle	Continuous	Currently tracking ADU and JADU production through permit tracking software and will continue to monitor the number of units developed bi-annually.	Units	40	none
3F: Candidate Sites Used in Previous Housing Elements	Apply and implement overlays to candidate sites also identified in the previous Housing Element to allow residential use by right in which at least 20 percent of the units are affordable to lower income households.	5/1/2025	6th Cycle	Completed	The City's General Plan was updated to allow residential uses by right as required by State law.	Other	0	https://www.cityofchino.org/1673/General-Plan

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4	5	6	7	8	9
Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
3G: Water and Sewer Resources	Submit the adopted Housing Element to local water and sewer providers and establish procedures to grant priority water and sewer service to eligible projects in compliance with State law.	7/1/2023	6th Cycle	Completed	Housing Element was certified in December 2024. The City of Chino is the sewer provider and the majority water provider. The City has sent the Housing Element to Monte Vista Water.	Other	1	ca-chino.civicplus.com/DocumentCenter/View/299/2013-to-2021-Chino-Housing-Element-PDF
3H: Replacement Housing	Adopt and implement a replacement housing program for units lost in compliance with State law.	5/1/2025	6th Cycle	In Progress	Expected to be completed by early 2026 with an adoption of the Comprehensive Zoning Code Update to implement the General Plan policies.	Other	1	none
3I: Measure M	<ul style="list-style-type: none"> Hold a Measure M vote relating to the candidate housing sites identified within this Housing Element. By 2026, initiate a ballot measure, or other alternative option, to provide City Council greater discretion in approving affordable housing and mixed use/housing options in appropriate locations, including identifying and rezoning additional sites to meet the housing needs identified within the Housing Element or other unique development opportunities. 	6/1/2022	6th Cycle	Completed	Measure Y related to the candidate AHO and MUO sites identified in the 2021-2029 Housing Element was completed in June 2022.	Other	1	none
3J: Facilitate Development on Excess State-Owned Property	<ul style="list-style-type: none"> Coordinate with the State of California on the development of State-owned properties and apply and implement the Affordable Housing Overlay on this site. Rezoning will establish the applicable development standards and entitlement processes. The site was included in the Measure M vote which approved the implementation of the overlays on this site with the applicable density and development characteristics. The City has identified this site as 10 acres anticipated to accommodate the development of 250 units affordable at the low or very-low income categories. Issue an RFQ and/or RFP for future development of the CIM site within one year of completion of the overlays added and implemented on the property. RFQ/RFP to anticipate development of the site within three to four years dependent on developer interest. Incorporate affordability requirements based on the State's Affordable Housing Executive Order, with a target of at least 250 units available at the lower income categories. Identify potential funding sources available to redevelop the property and make staff available to discuss entitlement processing procedures for the site as well as required permits. 	5/1/2025	6th Cycle	In Progress	Pending coordination with the State.	Other	0	none
3K: Housing Program Monitoring	Annually complete the HCD Progress Report and conduct a mid-cycle review of sites strategies	10/1/2029	6th Cycle	Continuous	The City is current with all annual progress reporting and conducted a review in mid 2025.	Other	1	None
3L: Residential Findings	Review and revise approval findings needed for residential projects.	5/1/2025	6th Cycle	In Progress	In process of updating the City's General Plan to include an update to the findings for residential projects outlined in the zoning code. Expected to be completed by early 2026 with the adoption of the Comprehensive Zoning Code Update to implement the General Plan.	Other	0	none

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Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
3M: Facilitation of Development of Large Site	<ul style="list-style-type: none"> Outreach to the property owners one time per year throughout the planning period to discuss future development opportunities and plans, including incentives and other mechanisms to encourage parceling (e.g., 1-5 acres) appropriate to facilitate housing for lower income households. Proactively market the site with developers who contact the City looking for development opportunities. 	10/1/2029	6th Cycle	Continuous	The City has not hosted an annual outreach effort however, staff consistently engages with property owners and potential developers on potential developments located on the AFO and MUO sites. Staff will continue to engage and meet with parties interested in developing housing sites in 2026 and will hold a meeting to discuss with interested developers.	Meetings	0	none
4A: Permit Processing	Evaluate and improve the one-stop processing system and offer priority processing of affordable and special needs housing applications.	10/1/2029	6th Cycle	Continuous	The City, on an ongoing basis, seeks customer feedback, evaluates workflows and outcomes, and implements improvements to improve upon its one-stop entitlement processing system. A "Fast Track" priority processing option was developed and implemented. The City continues to look for ways to improve the online permit center and processing time for qualified applications which includes internal and external training.	Other	0	www.cityofchino.org/584/Development-Services-Permitting-Process
4B: Development Fees	Research CDBG and other funding opportunities (at least two new per year).	10/1/2029	6th Cycle	Continuous	Staff researched and analyzed multiple grant opportunities in 2025 in collaboration with a grant consultant. Continued efforts to seek funding occurs amongst all city departments.	Other	2	None
4C: Zoning Code	Amend the Zoning Code definition of "family" to be consistent with State law and address Single Room Occupancy housing. Annually review the Zoning Ordinance for additional amendments.	5/1/2025	6th Cycle	In Progress	In process of updating the City's General Plan to include an update to the definition of "family" outlined in the zoning code to be consistent with State law. Expected to be completed early 2026.	Other	0	none
4D: Density Bonus Ordinance	Modify the Density Bonus Ordinance to comply with latest changes in State Law.	5/1/2025	6th Cycle	In Progress	In process of updating the City's General Plan to include an update to the density bonus provisions outlined in the zoning code. Expected to be completed by early 2026.	Other	0	none
4E: SB 35 Streamlining	Adopt written procedures to comply with SB 35.	5/1/2025	6th Cycle	Completed	Established written procedures for SB35 to comply with State law by 2025.	Other	1	https://www.cityofchino.org/213/Planning-Applications-Forms
5A: Fair Housing Program (Environmental Quality)	<ul style="list-style-type: none"> Identify two local community groups/organizations and outreach to them directly to discuss local actions towards reducing reliance on personal vehicles. Annually conduct targeted outreach City-wide to collect feedback on environmental issues, potential solutions, and access to alternative transportation modes. On a project-by-project basis, or in collaboration with developers, promote mixed-use development opportunities on candidate housing sites where possible or the development of residential units near resources and essential commercial needs. 	5/1/2026	6th Cycle	In Progress	Held community meetings on February 10 and 24, 2025 to engage residents and local organizations to provide input on fair housing concerns and community needs for the update to the City Consolidated Plan and Impediments of Fair Housing reports. A survey was also provided via social media, website and community outreach efforts to promote.	Meetings	2	www.cityofchino.org/185/Community-Development-Block-Grant
5A: Fair Housing Program (Access to Jobs and Economic Opportunity)	<ul style="list-style-type: none"> Through Program Action 2K, annually conduct one community meeting and identify potential issues and solutions to increasing labor participation for residents who identify as Black. Invite at least one local community group with experience engaging minority populations in workforce involvement. 	10/1/2029	6th Cycle	Continuous	Held community meetings on February 10 and 24, 2025 to engage residents and local organizations to provide input on fair housing, economic concerns and community needs. A survey was also provided via social media, website and community outreach efforts to promote as part of our update to the Consolidated Plan and Impediments to Fair Housing reports.	Meetings	2	www.cityofchino.org/185/Community-Development-Block-Grant

Housing Programs Progress Report

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Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
5A: Fair Housing Program (Access to Quality Education)	<ul style="list-style-type: none"> Through Program Action 2K, annually conduct one community meeting and identify potential issues and solutions to improving access to higher quality education for residents who identify as Hispanic or Latino. Invite at least one local community group with experience engaging minority populations in access to educational opportunities. 	10/1/2029	6th Cycle	Continuous	Held community meetings on February 10 and 24, 2025 to engage residents and local organizations to provide input on fair housing and economic concerns and community needs. A survey was also provided via social media, website and community outreach efforts to promote.	Meetings	2	www.cityofchino.org/185/Community-Development-Block-Grant
5A: Fair Housing Program (Access to Financing)	<ul style="list-style-type: none"> Continue conducting targeted investments and programs, and consider establishing and promoting sweat equity, down payment assistance for eligible households, and new rental construction. 	10/1/2029	7th Cycle	Continuous	The establishment of new programs including down payment assistance will be funded through State PLHA funds allocated to the City. This assistance will provide low interest loans to potential low to moderate income first-time buyers.	Other	0	ca-chino.civicplus.com/DocumentCenter/View/5595/PLHA-5-Year-Plan-PDF
5A: Fair Housing Program (Advertising)	<ul style="list-style-type: none"> Create and maintain one information flyer for landlords with links to resources available for renters. 	10/1/2029	6th Cycle	Completed	Current information is available on our website and through links and referrals to Inland Fair Housing to continue to assist and educate landlords on fair housing issues.	Other	0	ca-chino.civicplus.com/196/Fair-Housing-Services
5A: Fair Housing Program (Racial and Ethnic Segregation)	<ul style="list-style-type: none"> Conduct affirmative marketing for each new project that is developed with affordable units. Conduct a biennial survey of affordable units to identify how households find affordable units – aim for 25 percent of households, at minimum, to find affordable units through affirmative marketing within the City limits. 	10/1/2029	6th Cycle	Continuous	Held community meetings on February 10 and 24, 2025 to engage residents and local organizations to provide input on fair housing, economic concerns and community needs. A survey was also provided via social media, website and community outreach efforts to promote as part of our update to the Consolidated Plan and Impediments to Fair Housing reports and gain input on how families find affordable housing, and if issues pertaining to fair housing exist in our community.	Meetings	2	www.cityofchino.org/185/Community-Development-Block-Grant
5A: Fair Housing Program (Availability of Affordable Housing)	<ul style="list-style-type: none"> Partner with affordable housing developers and nonprofits to assist in the development of affordable housing units. This may include annual Hold one annual meeting and invite all property owners with deed restricted affordable units to discuss available incentives and programs, as well as receive feedback from the development community on potential constraints to the development of affordable units. The City will aim to assist with the development of 10 lower income units through outreach and partnerships through the end of the Planning Period. 	10/1/2029	6th Cycle	In Progress	Research and assessment of potential partners to develop agenda items and outreach plan. City Housing and Planning divisions are currently in communication with our partnering fair housing agency, Inland Fair Housing to coordinate a meeting with current and potential affordable housing stakeholders to discuss incentives and challenges to breakdown the barriers of developing affordable units. Expected completion by end of 2026.	Other	0	None
5A: Fair Housing Program (Fair Housing Enforcement and Outreach)	<ul style="list-style-type: none"> Partner with the Inland Fair Housing and Mediation Board to provide one workshop per year and outreach materials. The City is considered a moderate to high opportunity and resource area; however, additional enforcement and outreach on fair housing may improve opportunities for households within the City, as well as for households in the region, and most importantly provide assistance to residents that may require additional resources and support. 	10/1/2029	6th Cycle	Continuous	Continued assessment efforts and collaboration with partnering agency Inland Fair Housing to plan an outreach meeting and/or workshop by midyear of 2026. We currently provide direct links to the Inland Fair Housing website which includes updated fair housing materials for tenants as well as landlords. The City funds Inland Fair Housing to assist residents with fair housing concerns as well as tenant/landlord mediation services. These are continuing services we are committed to through our CDBG Annual Action and Consolidated Plan. Public meetings as well as a community survey were held on February 10 and 24 to engage the community and gain input on fair housing and community needs.	Meetings	2	ca-chino.civicplus.com/196/Fair-Housing-Services

Housing Programs Progress Report

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Name of Program	Objective	Projected Completion Date in Housing Element	Applicable Cycle	Status of Program Implementation	Program Implementation Details	Quantified Outcomes: Category	Quantified Outcomes: Count	Supporting Documents
5A: Fair Housing Program (Access to Opportunities for Persons with Disabilities)	<ul style="list-style-type: none"> Create and maintain updated informational materials on programs and resources available for persons with disabilities – particularly in census tract 4.04 which has the highest rate of persons with disabilities. 	12/31/2029	6th Cycle	Continuous	The City has established vendors to provide housing applications and other resources in alternative formats such as large print, Braille, audio and plain language to accommodate people with varying disabilities. Adjustments have been made to applications and printed materials regarding accommodations for people with disabilities and the language will continue to be added to new resources. All materials are available in alternative formats upon request.	Persons	0	www.cityofchino.org/495/ADA-Public-Notice
5A: Fair Housing Program (Location and Type of Affordability)	<ul style="list-style-type: none"> In 2025, evaluate the effectiveness of these strategies in promoting housing opportunities throughout and into the City and make adjustments within one year to achieve the overall goals. 	10/1/2029	6th Cycle	Continuous	Continued assessment efforts and collaboration with developers to work towards establishment of new programs to promote citywide affordable housing strategies that can be evaluated for effectiveness by the end of the cycle.	Other	0	None
5A: Fair Housing Program (Public Investment in Specific Neighborhoods)	<ul style="list-style-type: none"> Annual review and CIP programming to target investment. Prioritize inclusion of target areas for CIP programs each year. Identify at least one CIP priority project on an Annual basis. Implement sidewalk rehabilitation program. 	10/1/2029	6th Cycle	Continuous	Continued assessment efforts and collaboration to work towards establishment of new programs and enhanced utilization of CDBG funding to offset CIP project costs. Between 2022 and 2025, over \$1 million CDBG funding was utilized to complete alley and sidewalk improvements in low to moderate income areas. Each year priority projects are identified for the usage of 65% of our total CDBG allocation. These projects include code enforcement, economic development projects, and home improvement.	Other	0	ca-chino.civicplus.com/185/Community-Development-Block-Grant
5A: Fair Housing Program (Environmental and Health Impacts)	<ul style="list-style-type: none"> Include capital projects from each of the target areas in annual CIP program. Update annually. Identify at least one CIP priority project on an annual basis. 	10/1/2029	6th Cycle	Continuous	Continued assessment efforts and department collaboration to establish priority projects. In 2025 sidewalk improvements were identified as priority. The housing division allocated CDBG funds to these improvements in addition to other funding resources.	Other	0	ca-chino.civicplus.com/185/Community-Development-Block-Grant
5B: Affirmative Marketing Plan	Require an affirmative marketing plan as a condition for approval of all new subdivisions and require apartment managers to provide evidence of training in fair housing and landlord/tenant laws as conditions for the issuance of a business permit for rental properties.	10/1/2029	6th Cycle	Continuous	Through our partnership with Inland Fair Housing, educational materials and training is currently available through our website to educate landlords. Any applicable changes will be implemented by the end of 2026 following the completion of our Impediments to Fair Housing report.	Other	0	ca-chino.civicplus.com/185/Community-Development-Block-Grant
5C: Low Barrier Navigation Centers	Amend the Zoning Code to comply with State Law for Low Barrier Navigation Centers.	5/1/2025	6th Cycle	In Progress	In process of updating the City's General Plan to include and update to the low barrier navigation center provisions outlined in the zoning code in compliance with State law. Expected to be completed early 2026 with the Comprehensive Zoning Code Update to implement the General Plan.	Other	0	none

Jurisdiction	Chino	
Reporting Year	2025	(Jan. 1 - Dec. 31)
Housing Element Planning Period	6th Cycle	10/15/2021 - 10/15/2029

Building Permits Issued by Affordability Summary		
Income Level		Current Year
Acutely Low	Deed Restricted	0
	Non-Deed Restricted	0
Extremely Low	Deed Restricted	0
	Non-Deed Restricted	0
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		240
Total Units		240

Units by Structure Type	Entitled	Permitted	Completed
Single-family Attached	0	0	45
Single-family Detached	1	125	0
2 to 4 units per structure	0	0	92
5+ units per structure	0	0	1
Accessory Dwelling Unit	40	8	12
Mobile/Manufactured Home	0	0	0
Total	41	133	150

Infill Housing Developments and Infill Units Permitted	# of Projects	Units
Indicated as Infill	42	8
Not Indicated as Infill	223	125

Housing Applications Summary	
Total Housing Applications Submitted:	10
Number of Proposed Units in All Applications Received:	582
Total Housing Units Approved:	132
Total Housing Units Disapproved:	0

Use of SB 423 Streamlining Provisions - Applications	
Number of SB 423 Streamlining Applications	0
Number of SB 423 Streamlining Applications Approved	0

Units Constructed - SB 423 Streamlining Permits			
Income	Rental	Ownership	Total
Acutely Low	0	0	0
Extremely Low	0	0	0
Very Low	0	0	0
Low	0	0	0
Moderate	0	0	0
Above Moderate	0	0	0
Total	0	0	0

Streamlining Provisions Used - Permitted Units	# of Projects	Units
SB 9 (2021) - Duplex in SF Zone	0	0
SB 9 (2021) - Residential Lot Split	0	0
AB 2011 (2022)	0	0
SB 6 (2022)	0	0
SB 423 (2023)	0	0

Ministerial and Discretionary Applications	# of	Units
Ministerial	0	0
Discretionary	10	582

Density Bonus Applications and Units Permitted	
Number of Applications Submitted Requesting a Density Bonus	3
Number of Units in Applications Submitted Requesting a Density Bonus	438
Number of Projects Permitted with a Density Bonus	0
Number of Units in Projects Permitted with a Density Bonus	0

Housing Element Programs Implemented and Sites Rezoned	Count
Programs Implemented	49
Sites Rezoned to Accommodate the RHNA	0

**MEMORANDUM
CITY OF CHINO
DEVELOPMENT SERVICES DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: WARREN MORELION, AICP, DIRECTOR OF DEVELOPMENT SERVICES

SUBJECT

2025 Chino Climate Action Plan Annual Report.

RECOMMENDATION

Receive and file the 2025 Chino Climate Action Plan Annual Progress Report.

FISCAL IMPACT

The 2025 Climate Action Plan (CAP) Annual Progress Report will not have an impact on the City's General Fund. Projects undertaken by the City that implement the CAP measures will either be funded through grant monies or planned for during the annual budget process. The costs for implementing the measures for new and existing private development projects would be borne by the developer and would be expected to be offset by energy savings over time. This annual report simply reports the progress of implementing the various measures in the CAP.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above will further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Responsible Long-Range Planning

Revenue: Click or tap here to enter text.	Expenditure:
Transfer In: Click or tap here to enter text.	Transfer Out: Click or tap here to enter text.

BACKGROUND

The City of Chino (“City”) adopted its first Climate Action Plan (CAP) in November 2013 (2013 CAP), which served as the City’s primary policy document for addressing Greenhouse Gas (GHG) emission reductions. The 2013 CAP identified the GHG emissions inventory for the year 2008 and target for reducing the GHG emissions 15 percent below 2008 levels by 2020. The 2013 CAP set policy and identified activities for the City, its residents, and businesses to undertake to reduce the City’s contributions to global climate change. The Plan described the context for reducing GHG emissions in the City; determined the City’s baseline and forecast of GHG emissions; defined a goal for reducing GHG emissions; proposed reduction measures to help the City meet this goal; and included an implementation and monitoring process to track the effectiveness of the measures. An annual progress report for the 2013 CAP has been provided to the City Council each year that shows the City has successfully met its 2020 GHG reduction goal. Since the adoption of the City’s 2013 CAP, the State has enacted new climate change regulations, most notably Senate Bill (SB) 32, which implements statewide targets to reduce GHG emissions to 40 percent below 1990 levels by 2030. To ensure conformity with the latest State climate change regulations, the 2013 CAP was updated by the City in November 2020 with a new target year of 2030. The 2020-2030 CAP Update builds upon the 2013 CAP and serves as a comprehensive roadmap to outline strategies that the City will implement to continue achieving its GHG emission reductions into the year 2030 and beyond, thereby ensuring sustainable and healthy growth. Attached is an updated annual report outlining the fifth year (2025) progress of the 2020-2030 CAP. The Climate Action Plan annual report ensures responsible long-range planning through the review of greenhouse reduction measures as identified in the Climate Action Plan.

ISSUES/ANALYSIS

In the 2020-2030 CAP, the City selected a target or goal to achieve a reduction in emissions 46 percent lower than the 2008 baseline (equivalent to 40 percent below 1990 levels) by the year 2030. The City’s emissions reduction forecasted for the year 2030 was developed as a result of GHG emission reduction efforts that were being taken by the State, County, and the proposed City GHG reduction measures. Below highlights some of the City’s progress in implementing those measures in 2025. The remaining categories not identified below contribute to approximately 1 percent of the GHG reduction and are further discussed in the attachment.

Energy Efficiency - Energy Efficiency reduction measures contributed to 5 percent of the total GHG reductions achieved in 2025. These measures include retrofitting existing buildings to become more energy efficient, outdoor lighting upgrades, and public outreach and education, including:

- 556 homes were renovated for energy efficiency upgrades that include such items as re-roofs and upgraded HVAC systems.
- 767,721 square feet of commercial space was renovated for energy efficiency upgrades. Those items include upgrades to HVAC, ceiling/wall installation, lighting, and roofing.
- 238 streetlights were upgraded by the City to include LED light fixtures.

Renewable Energy - Renewable Energy reduction measures contributed to 30 percent of the total GHG reductions achieved in 2025. These measures include retrofitting existing residential homes, and existing commercial and industrial buildings for solar installations. As a result, photovoltaic solar panels totaling 4,685 kilowatts (kW) of capacity were installed on existing residential homes, and commercial and industrial buildings.

On-Road Transportation - On-Road Transportation reduction measures contributed 46 percent to the total GHG reduction achieved in 2025. These measures include studying signalized traffic intersections and modifying them for optimization, expanding bike routes, and installing EV charging stations. The following bullets highlight some of the City's progress in implementing a few of the more significant On-Road Transportation GHG reduction measures:

- 2 traffic signals were replaced by the City to include LED smart signalization.
- 2 miles of bicycle lanes and 10 secure bike racks were installed.
- 78 EV charging stations were installed.

Solid Waste - Solid Waste reduction measures contributed to 18 percent of the total GHG reductions achieved in 2025. The measures include diverting solid waste from landfills and increasing recyclable materials.

By the fifth year of implementation of the 2020-2030 CAP, the City has achieved significant progress in reducing GHG emissions. To date, the overall emissions have been reduced by 44,820 metric tons carbon dioxide equivalent (MTCO_{2e}), representing approximately 109 percent of the 2030 reduction target of 41,131 MTCO_{2e}. This exceeds the City's adopted goal of reducing emissions to 46 percent lower than the 2008 baseline level by 2030.

It is recommended that the City Council receive and file the 2025 Chino Climate Action Plan Annual Progress Report.

Attachment: 2025 City of Chino Climate Action Plan Progress Report

CITY OF CHINO



2025 Climate Action Plan Progress Report

Prepared by
DEVELOPMENT SERVICES DEPARTMENT
PLANNING DIVISION
April 2026

Contents



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The City has made significant progress in implementing the 2020-2030 CAP Update.

Overview

The City of Chino adopted a Climate Action Plan (CAP) in November 2013 to reduce greenhouse gas (GHG) emissions generated by community activities. Since the adoption of the City’s 2013 CAP, the State of California (State) enacted new climate change regulations which implement statewide targets to reduce GHG emissions to 40% below the 1990 levels by 2030. To ensure conformity with the latest State climate change regulations, the 2013 CAP was updated with a new target year of 2030 and was approved by the City Council on November 17, 2020. The 2020-2030 CAP Update builds on the successes of the 2013 CAP and uses the analysis from the *San Bernardino Regional Greenhouse Gas Reduction Plan Update* (Regional Plan), completed in March 2014. The Regional Plan was a collaborative effort among the San Bernardino Council of Governments (SBCOG), 24 Partnership Cities, and the County of San Bernardino to develop regional GHG inventories and reduction measures to more effectively address GHG emissions and climate change in San Bernardino County.

The 2020-2030 CAP Update establishes a GHG reduction target of achieving 46% below 2008 emissions levels by 2030. This ambitious target is consistent with larger statewide objectives outlined under Senate Bill 32 (SB 32) and represents the City’s commitment to reducing GHG emissions generated within the community. The emissions target will not be achieved overnight, nor will it be met through a single action. Rather, the CAP outlines 15 measures that will work in conjunction with State initiatives to improve energy efficiency, encourage resource conservative, and support sustainable practices that will lower GHG emissions and enhance community resiliency to climate change. A significant difference between the 2020-2030 CAP and the 2013 CAP is the methodology on how GHG reduction measures are calculated. An updated tracking tool has been developed to measure and track specific categories that include items such as re-roofs, installation of solar panels, upgraded HVAC systems, installation of LED streetlights and Electrical Vehicle (EV) charging stations. This tracking tool helps to provide a more accurate calculation of GHG reduction related to the implementation of the categories noted above. These methods of tracking are explained in greater detail below.

In order for the City to achieve its 2030 GHG reduction target, the City will need to reduce their emissions by 41,131 metric tons carbon dioxide equivalent (MTCO_{2e}). Within the first five years of implementing the 2020-2030 CAP Update, the City reduced GHG emissions by 44,820 metric tons carbon dioxide equivalent (MTCO_{2e}). This reduction represents approximately 109% of the GHG reduction target goal (see Figure 1), thereby exceeding the City’s goal. Significant progress was made by the City in implementing all 15 local GHG reduction measures in the following sectors: Energy,

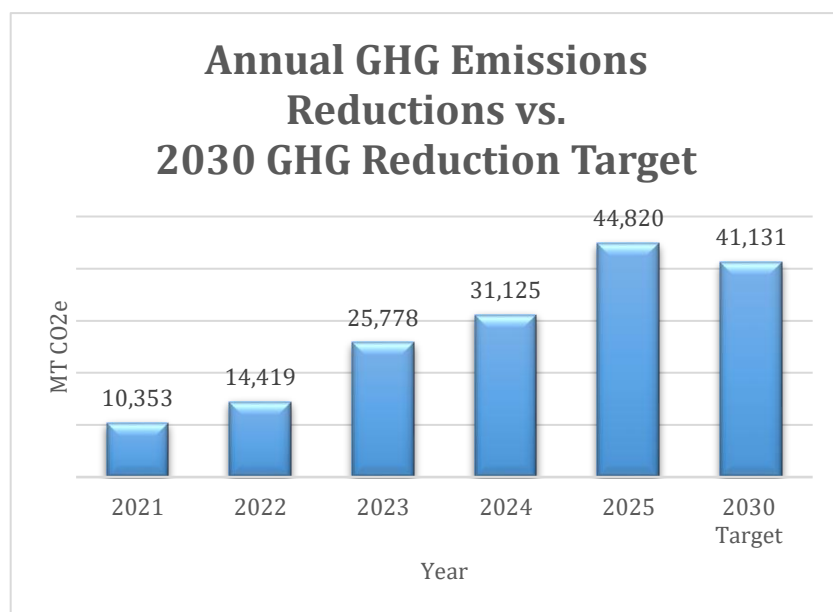


Figure 1. Annual Greenhouse Gas Emission (GHG) Reductions Compared to 2030 GHG Reduction Target

Renewable Energy, On-Road Transportation, Solid Waste, Wastewater Treatment, Water Conveyance, and Design Review Process (DRP) for New Development. On-Road Transportation reduction measures contributed to the most (46%) overall GHG reduction in the City for year 2025, while DRP for New Development contributed the least (2%) (see Figure 2). The GHG reduction measures listed in Wastewater Treatment and Water Conveyance sectors are unquantifiable in tracking the amount of GHG reduction; therefore, were not included in the pie chart below.

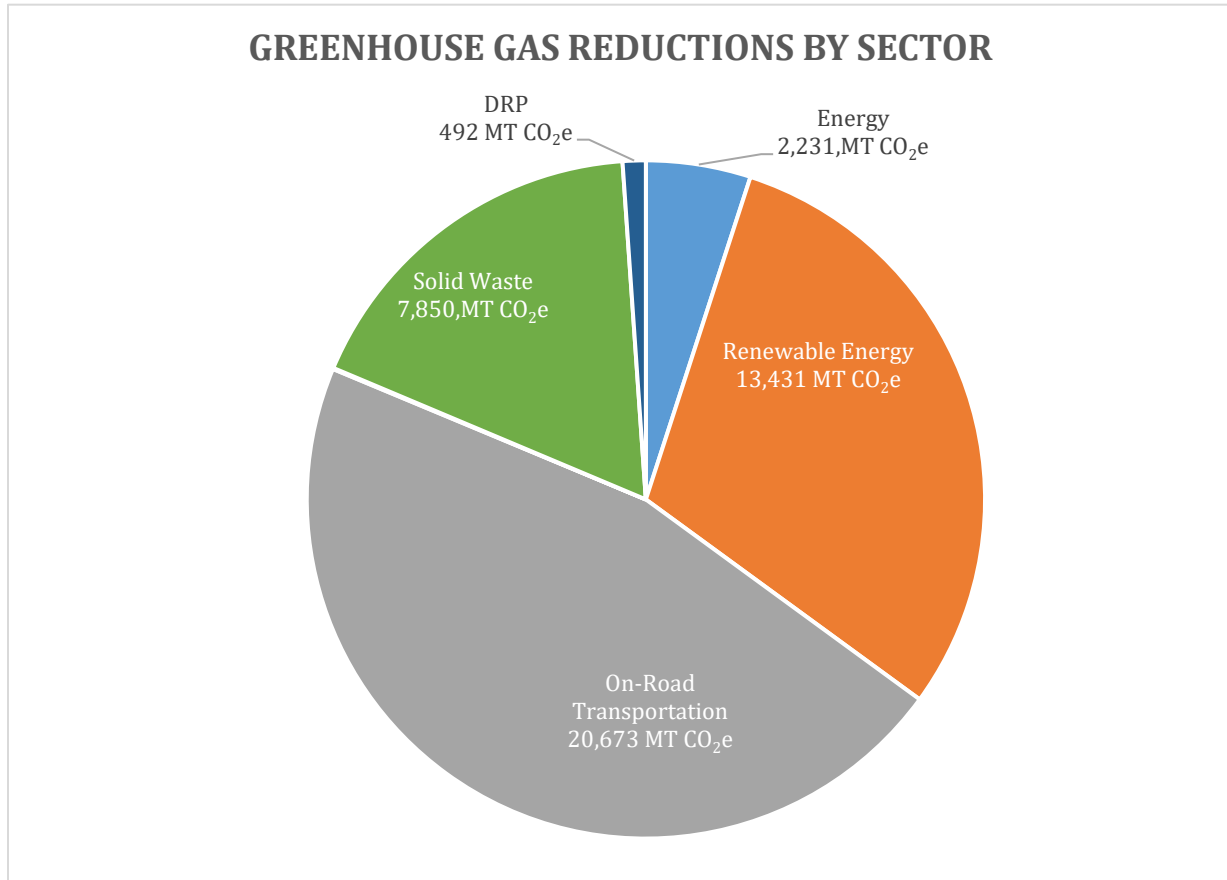
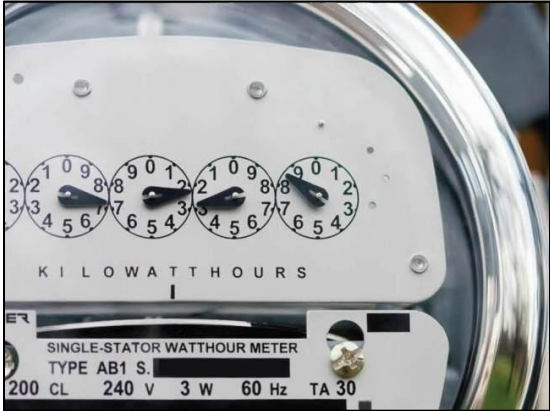


Figure 2. Greenhouse Gas Reductions by Sector

The progress report outlines the current status of each measure identified in the City’s 2020-2030 CAP. Metrics have been established for all measures to track implementation progress more specifically. The sector summaries on the following pages identify each measure, the tracking metric, and emission reductions achieved to-date, as available. The progress report concludes with a summary of actions that need to be taken during the next tracking year to adaptively manage the CAP and encourage additional emissions reduction.

Energy Efficiency



The 2020-2030 CAP identifies four GHG reduction measures to improve energy efficiency throughout the City. These measures include retrofitting existing buildings to become more energy efficient, outdoor lighting upgrades, and public outreach and education about energy efficiency and incentive programs. Emission reductions achieved by the measures represent 5% of total GHG reductions achieved by the City in 2025. Equally important, the measures provide a number of community co-benefits, including increased energy efficiency while reducing demand, sustainability education and awareness, and improved air quality and public health.

2025 Highlights

- A total of 556 homes were renovated.
- A total of 767,721 square feet of commercial space was renovated.
- The City upgraded 238 streetlights to LED.

Progress Update

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO _{2e})		Percent of 2030 Target
			2030 Target	Achieved	2030 Target	Achieved	
Energy-1 thru 3. Energy efficiency incentives and programs to promote energy efficiency for existing buildings	Homes retrofitted	In progress	1,000	556	2,686	196.65	7%
	Commercial square footage retrofitted	In progress	70,000	767,721	1,758	1688.75	96%
Energy-4 Outdoor lighting upgrades for existing development	Percentage of outdoor LED streetlights	In progress	100%	173%	200	345.93	173%

MTCO_{2e} = carbon dioxide equivalent
^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030.

Renewable Energy



The 2020-2030 CAP identifies two GHG reduction measures to improve renewable energy throughout the City. These measures include public outreach and education, incentive programs, and retrofitting existing residential homes, commercial buildings, and industrial buildings for solar installations. Emission reductions achieved by this measure represent 30% of total reductions achieved by the City in 2025. Equally important, the measures provide a number of community co-benefits, including increased energy efficiency while reducing demand, improved air quality and public health, and increased renewable energy.

2025 Highlights

- Photovoltaic (PV) solar panels totaling 4,685 kilowatts (kW) of capacity were installed on existing residential homes, existing commercial, and existing industrial buildings.

Progress Update

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO _{2e})		Percent of 2030 Target Achieved ^a
			2030 Target	Achieved	2030 Target	Achieved	
<i>Energy-5 Renewable Energy installation on existing residential</i>	<i>kW of solar panels</i>	<i>In progress</i>	23,794	4,641	8,687	10,923.03	126%
<i>Energy 6 Renewable Energy installation on existing commercial/ industrial</i>	<i>kW of solar panels</i>	<i>In progress</i>	N/A	44	N/A	2,508.23	N/A

MTCO_{2e} = metric tons of carbon dioxide equivalent
^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030.

On-Road Transportation



The 2020-2030 CAP identifies four GHG reduction measures for on-road transportation. These measures include educating City staff on ride sharing programs, reducing vehicle miles traveled (VMT) by expanding and improving bicycle and pedestrian infrastructure, expanding the Smart Signal system of LED traffic lights, and providing community based electric vehicle (EV) charging stations. Emission reductions achieved by these measures represent 46% of total GHG reductions achieved by the City in 2025. Equally important, the measures provide a number of community co-benefits, including improved air quality and public health, road and bicycle safety,

and increased non-motorized transportation.

2025 Highlights

- A total of 78 EV charging stations were installed.
- 2 miles of bicycle lanes dedicated with 10 secure bike racks were installed.
- The City replaced 2 traffic signals with LED smart signalization.

Progress Update

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO _{2e})		Percent of 2030 Target Achieved ^a
			2030 Target	Achieved	2030 Target	Achieved	
<i>On-Road-1 Employee training</i>	<i>Training Sessions</i>	<i>In progress</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
<i>On-Road 2 LED Traffic signals synchronized to TDM System.</i>	<i>Number of signals replaced & synchronized.</i>	<i>In progress</i>	155	2	2,797	1.33	>1%
<i>On Road-3 Bicycle, and pedestrian infrastructure</i>	<i>Miles of bike lanes, sidewalks, number of bike racks, crosswalks</i>	<i>In progress</i>	8 miles	2 miles & 10 bike racks	3,047	63.70	2%
<i>On-Road-4 Electric Vehicle Charging stations</i>	<i>Number of EV charging stations</i>	<i>In progress</i>	50	78	6,591	9,185.34	139%

MTCO_{2e} = metric tons of carbon dioxide equivalent
^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030

Solid Waste Generation



The 2020-2030 CAP identifies one GHG reduction related to solid waste. This measure consisted of meeting a 50% diversion goal in 2020 and increasing that to 70% by 2030. Emission reductions achieved by this measure represent 18% of total GHG reductions achieved by the City in 2025. Equally important, the measures provide a number of community co-benefits, including resource conservation, and improved air quality and public health.

2025 Highlights

- The City met the near term (2020) goal with 53% diversion in 2025 and is continuing to increase recycling within the City toward the 2030 goal of 70% diversion.

Progress Update

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO _{2e})		Percent of 2030 Target Achieved ^a
			Target	Achieved	2030 Target	Achieved	
<i>Solid Waste-1 Diversion goals</i>	<i>Percent of recycled materials diverted from the land fill.</i>	<i>In progress</i>	<i>50 % by 2020 70% by2030</i>	<i>49.5%</i>	<i>15,111</i>	<i>7,850</i>	<i>52%</i>
MTCO _{2e} = metric tons of carbon dioxide equivalent							
^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030							

Water Conveyance



The 2020-2030 CAP identifies two water conservation measures. These measures include promoting and educating the public on water efficiency, water conservation programs, and water efficient landscaping practices to property owners, residents, and businesses throughout Chino. Efforts made by City staff as highlighted in bullets below contributed to the City's overall reduction in GHG emissions, even if staff's efforts are unquantifiable in tracking the amount of GHG reduction. Equally important, the measures provide a number of community co-benefits, including conserving portable

water supplies, and improved air quality and public health.

2025 Highlights

- Promoted water efficiency practices through social media and cable news outlets.
- Offered Chino residents new water-efficient devices free of charge:
 - Sprinkler repair (raise, replace, adjust pop-ups and nozzles)
 - Installation of high-efficiency sprinkler nozzles
 - Installation of a Hydrowise weather-based irrigation controller

Progress Update

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO _{2e})		Percent of 2030 Target Achieved ^a
			2030 Target	Achieved	2030 Target	Achieved	
<i>Water-1 and Water-2 Promote and educate water efficiency, water conservation, water efficient landscaping to residents, businesses, and property owners.</i>	<i>Public outreach and education</i>	<i>In progress</i>	<i>--^b</i>	<i>33</i>	<i>--^b</i>	<i>22.84</i>	<i>N/A</i>
MTCO _{2e} = metric tons of carbon dioxide equivalent ^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030 ^b The measures in the 2020-2030 CAP Update only had the City promoting water conservation and did not quantify the number of water conservation retrofits or GHG emissions reduced.							

Wastewater Treatment



The 2020-2030 CAP identifies one wastewater measure. The measure includes working with Inland Empire Utilities Agency (IEUA) to identify new locations for recycled water, and public outreach and education. Efforts made by City staff as highlighted in bullets below contributed to the City’s overall reduction in GHG emissions, even if staff’s efforts are unquantifiable in tracking the amount of GHG reduction. Equally important, the measure provides a number of community co-benefits, including conserving water supplies, and improved air quality and public health.

2025 Highlights

- The City tracks rebate programs for turf replacement and other water efficiency programs offered by Monte Vista Water District and Inland Empire Utility Agency.
- The City is a member of the Water Education Water Awareness Committee (WEWAC) which provides financial support to teachers seeking to do creative classroom projects that increase student’s awareness of the importance of water in Southern California.

Progress Update

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO _{2e})		Percent of 2030 Target Achieved ^a
			Target	Achieved	Target	Achieved	
<i>Wastewater-1 Promote and encourage recycled water consumption by residential, commercial, and industrial users.</i>	<i>Public outreach and education</i>	<i>In progress</i>	<i>--^b</i>	<i>N/A</i>	<i>--^b</i>	<i>N/A</i>	<i>N/A</i>
MTCO _{2e} = metric tons of carbon dioxide equivalent ^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030 ^b The measures in the 2020-2030 CAP Update only had the City promoting water conservation and did not quantify the number of water conservation retrofits or GHG emissions reduced.							

GHG Performance Standard for New Development



The 2020-2030 CAP identifies one Development Review Process (DRP) measure that requires new development projects not exempt from the California Environmental Quality Act (CEQA) to fill out a screening table, demonstrating compliance with the 2020-2030 CAP. Screening tables are a menu of options of energy efficiency improvements, renewable energy options, water conservation measures, and other options that provide predictable GHG reductions. Each option within the screening tables is given a point value. Developers who choose options from the screening tables totaling 100 points or more will be determined to

have provided a fair-share contribution of GHG reductions; therefore, consistent with the 2020-2030 CAP. Equally important, the measure provides a number of community co-benefits, including increased energy efficiency while reducing energy demands, increased renewable energy, enhanced land use and community design, and increased non-motorized transportation.

2025 Highlights

- One new development application was required to use the GHG Screening Tables.

Measure	Tracking Metric(s)	Status	Metrics		Reductions (MTCO ₂ e)		Percent of 2030 Target Achieved ^a
			2030 Target	Achieved	2030 Target	Achieved	
<i>DRP-1 GHG Performance Standard</i>	<i>Number of new development applications using the Screening Tables</i>	<i>Not Started</i>	25	1	6,051	491.6	8%

MTCO₂e = metric tons of carbon dioxide equivalent

^a To keep on track each year should show 11% of the 2030 Target achieved, increasing each year until 2030

Looking Ahead

The City made significant progress and surpassed its 2030 GHG reduction target by completing 109% of its 2030 goal as of 2025. This success can be attributed to the efforts of residents and businesses who diverted waste and installed new solar panels and EV chargers. The 2020-2030 CAP will continue to be adaptively managed to ensure the programs continuously go above and beyond in maximizing GHG emission reductions. Annually, staff will continue to monitor the progress and effectiveness of each measure and modify the measures, as needed, to maximize GHG emissions reduction for years to come. As the 2020-2030 CAP comes to near end, the CAP will be updated with new and revised measures that will help the City further reduce the amount of GHG emissions to achieve statewide carbon neutrality by year 2045(Executive Order EO B-55-18).

**MEMORANDUM
CITY OF CHINO
HUMAN RESOURCES DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: TERRY DOYLE, DIRECTOR OF HUMAN RESOURCES/RISK MANAGEMENT

SUBJECT

Director of Development Services Classification.

RECOMMENDATION

Adopt Resolution No. 2026-021 approving the updated job description for the Director of Development Services Classification.

FISCAL IMPACT

There is no fiscal impact associated with this action.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above furthers the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Responsible Long-Range Planning
- Integrity and Accountability
- Exemplary Leadership

Revenue: Click or tap here to enter text.	Expenditure:
Transfer In: Click or tap here to enter text.	Transfer Out: Click or tap here to enter text.

BACKGROUND

With the upcoming retirement of the Development Services Director, the City will be partnering with an outside recruiter to fill this critical position. As part of the recruitment process, City staff reviewed the existing job description for the Development Services Director and updated it to accurately reflect current duties and the needs of the Development Services Department.

ISSUES/ANALYSIS

City staff conducted a thorough review of the job description for the Development Services Director. The updated description more clearly outlines the duties and responsibilities of the position, with an added emphasis on economic development. This classification continues to oversee all Development Services departmental functions, including planning, building, housing, code compliance, accessibility, and permit center operations.

A key update includes added duties related to economic development, such as promoting local growth, supporting business attraction efforts, and building strong partnerships with businesses, government agencies, and community members. These revisions will support the upcoming recruitment by ensuring the City attracts candidates who are well suited to oversee all aspects of Development Services and help lead key economic development initiatives.

In accordance with the City's Personnel Rules, Rule IV. Position Classification, the City Council upon recommendation from staff may revise the Classification Plan to create new or update existing classifications as needed. City Council must then formally adopt any updates to the job description. There is no financial impact associated with updating the job description for the Development Services Director. This is an administrative update intended to align the position's duties with current organizational needs and support the recruitment process.

Attachment: Resolution No. 2026-021 Development Services Director Job Description

RESOLUTION NO. 2026-021

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA, ADOPTING THE UPDATED JOB DESCRIPTION FOR THE DIRECTOR OF DEVELOPMENT SERVICES CLASSIFICATION

WHEREAS, in accordance with Resolution No. 85-52, the City Council must formally adopt updated job descriptions as part of the City's Classification Plan; and

WHEREAS, City staff conducted a comprehensive review of the existing job description for the Director of Development Services classification to ensure it accurately reflects the current duties, responsibilities, and organizational needs of the Development Services Department; and

WHEREAS, the job description for the Director of Development Services classification has been updated to more clearly outline the duties and responsibilities of the role, with an added emphasis on economic development.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

SECTION 2. The City Council hereby approves and adopts the updated job description for the Development Services Director classification, which is attached hereto as Exhibit A.

SECTION 3. The City Clerk shall certify the adoption of this Resolution effective April 7, 2026.

APPROVED AND ADOPTED THIS 7th day of April, 2026.

EUNICE M. ULLOA, MAYOR

ATTEST:

NATALIE GONZAGA
CITY CLERK

ATTACHMENT:

EXHIBIT A. Updated Job Description for the Director of Development Services Classification

State of California)
County of San Bernardino) §
City of Chino)

I, NATALIE GONZAGA, City Clerk of the City of Chino, do hereby certify that the foregoing Resolution was duly adopted by the City Council at a regular meeting held on the 7th day of April 2026 by the following votes:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

NATALIE GONZAGA, CITY CLERK



DIRECTOR OF DEVELOPMENT SERVICES

DEFINITION

Under administrative direction, plans, organizes, manages, and provides administrative direction and oversight for all functions and activities of the Development Services Department including the planning, building, housing, code compliance, accessibility, and permit center operations; formulates Departmental policies, goals, and directives; coordinates assigned activities with other City Departments, officials, outside agencies, and the public; fosters the importance of economic development and cooperative working relationships among City Departments and with intergovernmental, regulatory agencies, and various public and private groups; provides highly responsible and complex professional assistance to the City Manager in areas of expertise; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives administrative direction from the City Manager or Assistant City Manager. Exercises supervision over supervisory, professional, technical, and administrative support staff through subordinate levels of supervision.

CLASS CHARACTERISTICS

This is a Department Head classification that oversees, leads, and participates in all activities of the Development Services Department, including short- and long-term planning as well as development and administration of Departmental policies, procedures, and services. This class provides assistance to the City Manager in a variety of administrative, coordinative, analytical, and liaison capacities. Successful performance of the work requires knowledge of public policy, City functions and activities, including the role of the City Council, and the ability to develop, oversee, and implement interdisciplinary projects and programs. Responsibilities include coordinating the activities of the Department with those of other Departments and outside agencies and managing and overseeing the complex and varied functions of the Department. The incumbent is accountable for accomplishing Departmental planning and operational goals and objectives and serves as an advisor and contributor to executive management, Planning Commission, and City Council on policies, procedures, and major City initiatives.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so qualified employees can perform the essential functions of the job.

- Assumes full management responsibility for all Development Services Department programs, services, and activities including planning, building, housing, code compliance, accessibility, and permit center operations.
- Fosters economic development by helping to promote local growth and business attraction, retaining jobs, and enhancing quality of life through an emphasis on strategic planning and marketing, and fostering partnerships with businesses, government, and residents, managing projects from conception to implementation while analyzing economic trends.
- Develops, directs, and coordinates the implementation of goals, objectives, policies, procedures, and work standards for the Department; continuously monitors and evaluates the efficiency and effectiveness of service delivery methods and procedures; assesses and monitors the distribution of

work, support systems and internal reporting relationships; identifies opportunities for improvement; directs the implementation of change.

- Manages and participates in the development and administration of the Department's budget; directs the forecast of additional funds needed for staffing, equipment, and supplies; directs the monitoring of and approves expenditures; directs and implements budgetary adjustments, as necessary.
- Selects, trains, motivates, and directs Department personnel; evaluates and reviews work for acceptability and conformance with Department standards, including program and project priorities and performance evaluations; works with employees to correct deficiencies; implements discipline and termination procedures; responds to staff questions and concerns.
- Monitors and implements legal, regulatory, technology and societal changes and court decisions that may affect the work of the Department; determines equipment acquisition, training programs and procedural changes to ensure retention of qualified staff and the provision of services to the community in an effective, efficient, and economical manner.
- Oversees the development of consultant requests for proposals for professional services and the advertising and bid processes; evaluates proposals and recommends project award; coordinates with legal counsel to determine City needs and requirements for contractual services; negotiates contracts and agreements and administers same after award.
- Directs land acquisition, relocation, and demolition activities associated with project development.
- Confers with developers, representatives of residential, commercial and industrial interests, property owners and others in promoting, coordinating, and the development and use of property within the City; confers with other City staff on related activities.
- Conducts or directs the conduct of studies, and the preparation and presentation of reports, regarding the use of land, building permitting and inspection, code enforcement, accessibility and housing programs in the City and related Department activities.
- Administers contract services pertaining to planning, housing, building, code enforcement, accessibility and permit center, plan checking, and other consultant services; maintains liaison with service providers and ensures adherence to contract provisions.
- Represents the Department to other City Departments, elected officials, and outside agencies; explains and interprets Departmental programs, policies, and activities; negotiates and resolves significant and controversial issues.
- Supports professional staff training and conducts a variety of Departmental organizational and operational studies and investigations; recommends modifications to programs, policies, and procedures as appropriate.
- Participates in and makes presentations to a wide variety of committees, boards, and commissions; attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of development services.
- Directs the maintenance of working and official Departmental files; prepares, reviews, and presents staff reports, various management and information updates, and reports on special projects as assigned by the City Manager.
- Responds to public inquiries and complaints and assists with resolutions and alternative recommendations; serves as a spokesperson for the Department at a variety of community events, meetings, and other public relations activities.
- Ensures staff observe and comply with all federal, state, and City safety rules, regulations, and protocols.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Administrative principles and practices, including goal setting, program development, implementation, and evaluation, and supervision of staff, either directly or through subordinate levels of supervision.
- Principles of commercial, industrial, and housing economic market trends.
- Principles and practices of leadership.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted efficiently.
- Principles and practices of strategic plan development.
- Principles and practices of budget administration.
- Principles and practices of contract management.
- General principles of risk management related to the functions of the assigned area.
- Principles, practices, and procedures of public administration in a municipal setting.
- Functions, authority, and responsibilities of an elected City Council.
- Principles, practices, and techniques of planning, building, code enforcement, accessibility, and housing.
- Building codes and regulations.
- Methods, materials, techniques, and practices employed in building inspection design and construction.
- Methods and techniques of developing technical and administrative reports and business correspondence.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned areas of responsibility.
- City and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively interacting with the public, vendors, contractors, and City staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Develop and implement goals, objectives, practices, policies, procedures, and work standards.
- Foster economic development by helping to maintain, update, fast-track and streamline development processes to support local growth, jobs, and business attraction efforts.
- Provide administrative and professional leadership for the Department.
- Prepare and administer large and complex budgets; allocate limited resources in a cost-effective manner.
- Interpret, apply, explain, and ensure compliance with federal, state, and local policies, procedures, laws, and regulations.
- Plan, organize, direct, and coordinate the work of management, supervisory, professional, and technical personnel; delegate authority and responsibility.
- Select and supervise staff, provide relevant training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Research, analyze, and evaluate new service delivery methods, procedures, and techniques.
- Effectively administer special projects with contractual agreements and ensure compliance with contractual obligations.
- Develop comprehensive plans to meet future City needs and services.
- Effectively represent the City and the Department in meetings with governmental agencies, contractors, vendors, and various businesses, professional, regulatory, and legislative organizations.

- Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
- Conduct complex research projects, evaluate alternatives, make sound recommendations, and prepare effective technical staff reports.
- Direct the establishment of filing, record-keeping, and tracking systems.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy and procedural guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

- Equivalent to a bachelor's degree from an accredited college or university in urban and regional planning, economic development or a related field.

Experience:

- Six (6) years of responsible administrative experience in the field of municipal current and advanced planning, economic development, building, code compliance, housing and accessibility, including four (4) years of experience in a management capacity.

Licenses and Certifications:

- Possession of a valid California Driver's License, to be maintained throughout employment.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 20 pounds.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing divisional policies and procedures.

**MEMORANDUM
CITY OF CHINO
HUMAN RESOURCES DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: TERRY DOYLE, DIRECTOR OF HUMAN RESOURCES/RISK MANAGEMENT

SUBJECT

Amendment to the Memorandum of Understanding between the City of Chino and the American Federation of State, County and Municipal Employees (AFSCME).

RECOMMENDATION

Adopt Resolution No. 2026-022 approving Memorandum of Understanding Amendment No. 1 between the City of Chino and the American Federation of State, County and Municipal Employees (AFSCME) to update Exhibit A, Uniforms.

FISCAL IMPACT

There is no fiscal impact associated with this action.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above furthers the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Exemplary Leadership
- Public Service Excellence Through Internal & External Partnerships
- Responsible Long-Range Planning
- Integrity and Accountability

Revenue: Click or tap here to enter text.	Expenditure:
Transfer In: Click or tap here to enter text.	Transfer Out: Click or tap here to enter text.

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TITLE: AMENDMENT TO THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF CHINO AND THE AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME).

PAGE: 2

BACKGROUND

On January 20, 2026, the City Council approved the Memorandum of Understanding between the City of Chino and the American Federation of State, County and Municipal Employees for the period of July 1, 2025, through June 30, 2027 (“AFSCME MOU 2025-27”).

During a subsequent review, staff identified a clerical discrepancy in Exhibit A of the AFSCME MOU 2025-27, which lists the uniform items for AFSCME represented classifications. Exhibit A includes outdated job titles and requires an amendment to ensure the updated job titles are accurately reflected.

ISSUES/ANALYSIS

The City’s negotiations team worked with AFSCME representatives to update and review Exhibit A, to accurately reflect the current job titles and corresponding uniform items. Approval of AFSCME MOU Amendment No. 1 is required by the City Council to formally adopt these updates to Exhibit A.

This correction has no budgetary impact and is only an administrative update to reflect the current job titles associated with the uniform items listed for AFSCME represented classifications.

Attachment: Resolution No. 2026-022 AFSCME MOU Amendment No. 1

RESOLUTION NO. 2026-022

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA, ADOPTING AMENDMENT NO. 1 TO THE MEMORANDUM OF UNDERSTANDING BETWEEN REPRESENTATIVES OF THE CITY OF CHINO, CALIFORNIA, AND THE AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2027

WHEREAS, the latest Memorandum of Understanding between representatives of the City of Chino, California, and the American Federation of State, County and Municipal Employees covering the period of July 1, 2025 through June 30, 2027 (“AFSCME MOU 2025-27”) was approved and adopted by Resolution No. 2026-005; and

WHEREAS, the labor representatives of the City and AFSCME have determined that Exhibit A, Uniforms, of the AFSCME MOU 2025-27 must be updated to reflect the current job titles for positions represented by AFSCME and provided the benefits outlined therein; and

WHEREAS, pursuant to the Meyer-Millias-Brown Act (“MMBA”) (Govt. Code Section 3500-3511) the labor representatives of the City and AFSCME jointly created and approved the updated Exhibit A, Uniforms, of the AFSCME MOU 2025-27; and

WHEREAS, it is the desire of the City Council of the City of Chino to approve and adopt an amendment to the AFSCME MOU 2025-27 to memorialize and confirm the updated Exhibit A, Uniforms, of the AFSCME MOU 2025-27.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The foregoing recitals are true and correct and are incorporated herein by this reference, with a true and correct copy of the previously adopted AFSCME MOU 2025-27 being attached hereto as Exhibit A.

SECTION 2. The City Council hereby approves and adopts Amendment No.1 to the Memorandum of Understanding between representatives of the City of Chino, California, and the American Federation of State, County and Municipal Employees covering the period of July 1, 2025 through June 30, 2027, a signed copy of which is attached hereto as Exhibit B.

SECTION 3. The City Clerk shall certify the adoption of this Resolution effective April 7, 2026.

APPROVED AND ADOPTED THIS 7th day of April, 2026.

EUNICE M. ULLOA, MAYOR

ATTEST:

NATALIE GONZAGA, CITY CLERK

ATTACHMENTS:

EXHIBIT A. Memorandum of Understanding between representatives of the City of Chino, California, and the American Federation of State, County and Municipal Employees covering the period of July 1, 2025 through June 30, 2027

EXHIBIT B. Amendment No. 1 to the Memorandum of Understanding between representatives of the City of Chino, California, and the American Federation of State, County and Municipal Employees covering the period of July 1, 2025 through June 30, 2027

State of California)
County of San Bernardino) §
City of Chino)

I, NATALIE GONZAGA, City Clerk of the City of Chino, do hereby certify that the foregoing Resolution was duly adopted by the City Council at a regular meeting held on the 7th day of April 2026 by the following votes:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

NATALIE GONZAGA, CITY CLERK



MEMORANDUM OF UNDERSTANDING (MOU)

BETWEEN

THE CITY OF CHINO, CALIFORNIA

AND

American Federation of State, County and
Municipal Employees

July 1, 2025 to June 30, 2027

**MEMORANDUM OF UNDERSTANDING
BETWEEN REPRESENTATIVES OF THE CITY OF CHINO, CALIFORNIA,
AND THE AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL
EMPLOYEES (AFSCME DISTRICT COUNCIL 36 – LOCAL 3183)
(A RECOGNIZED EMPLOYEE UNION)**

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**MEMORANDUM OF UNDERSTANDING
BETWEEN REPRESENTATIVES OF THE CITY OF CHINO, CALIFORNIA,
AND AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL
EMPLOYEES (AFSCME)/CHINO PUBLIC WORKS SERVICES
[A RECOGNIZED EMPLOYEE UNION]**

This Memorandum of Understanding (MOU) is entered into with references to the following facts:

- A. The American Federation of State, County and Municipal Employees, hereinafter referred to as “AFSCME”, is the recognized employee organization for all regular, full-time Services employees in the City of Chino, hereinafter referred to as the “City”. The current positions of the AFSCME can be found in the current Classification and Compensation Schedule – Non-Management Positions.

Cross Connection Specialist
Equipment Mechanic
Equipment Lead Mechanic
Facilities Maintenance Supervisor
Facilities Maintenance Lead Technician
Facilities Maintenance Technician
Facilities Worker
Grounds Maintenance Lead Worker
Grounds Maintenance Worker
Maintenance Coordinator
Recycled Water Coordinator
Streets Maintenance Lead Worker
Streets Maintenance Worker
Wastewater Maintenance Lead Worker
Wastewater Maintenance Worker
Water Distribution Lead Operator
Water Distribution Operator
Water Meter Lead Technician
Water Meter Technician
Water Quality Technician
Water Treatment Operator
Water Treatment Lead Operator

- B. In the interest of maintaining harmonious relations between the City and the employees, authorized representatives of the City and AFSCME have met and conferred in good faith, exchanging various proposals concerning wages, hours, and other terms and conditions of employment of the employees which are within the scope of law for represented employees in AFSCME.

- C. The authorized representatives of the City and AFSCME have reached mutual agreement on wages, hours and other terms and conditions of employment for these employees.

THEREFORE, the City and AFSCME agree that wages, hours, and terms and conditions of employment will be applied as follows for the period of July 1, 2025, through and including June 30, 2027. (Note: The provisions of this Memorandum of Understanding apply only to those individuals who are employed with the City of Chino on the day following the adoption of a formal resolution by City Council approving this MOU.)

1. AB119 UNION INFORMATION

City and AFSCME District – Council 36 (AFSCME) agree to the following:

- ❖ City will provide at least ten (10) calendar days’ notice to AFSCME of new employee orientation.
- ❖ AFSCME will be provided up to thirty (30) minutes at the new employee orientation to speak with new employees.
- ❖ City will provide AFSCME electronic copy of name, hire date, salary, email, home address, and cell phone number of all new bargaining unit employees within thirty (30) days of hire.
- ❖ Upon request, provide name, salary, hire date, email, home address and cell phone number for all bargaining unit employees .
- ❖ Upon notification, the City shall deduct Union dues from pay of employees represented by Union.

2. ACTING PAY

The City will grant Acting Pay after an employee has worked in a higher classification for twenty (20) consecutive work days or for twenty (20) non-consecutive work days in a ninety (90) calendar day period. To receive Acting Pay, an employee must be formally assigned the duties of the higher classification. This assignment must be confirmed by the processing of a Personnel Action Form (PAF). Acting Pay will be five percent (5%) above the employee’s current base salary rate or “A” Step of the Acting position Classification, whichever is greater, unless otherwise authorized by the City Manager.

Subject to the conditions noted above, a qualifying employee will receive Acting Pay for all days worked in an Acting position, i.e., after twenty (20) consecutive work days or twenty (20) non-consecutive work days in a ninety (90) calendar day period. The employee will then receive Acting Pay retroactive to the first day of serving in the acting capacity.

3. ADDITIONAL DUTY PAY

Afforded to an employee who takes on a significant number of extra assignments in an area different from their regularly assigned responsibilities. An employee performing this type of work for a period of time greater than two (2) weeks will receive pay in the amount of five percent (5%) increase in salary to compensate for performing dual functions at the discretion of the Department Director.

The additional duty pay will be restricted to no more than a twelve (12) month limit. In extenuating circumstances, the Department Head may request and extension of the additional duty pay past the

twelve (12) month limit. This request must be made in writing to the City Manager with justification as to why an extension is required. The extension must include the date the additional duty pay will expire and a copy of the signed extension must be attached to the Personnel Action Form (PAF).

4. BENEFIT BANK

Employees are provided with a Benefit Bank for the purchase of medical, dental, and/or vision insurance for themselves and their eligible dependents. The Benefit Bank total will be equal to the premium cost of HMO medical (at the rate equal to Kaiser), dental and vision coverage for family coverage. The Benefit Bank amount will be adjusted when new rates become effective December 1st. Unused portions of the Benefit Bank will be paid out in the employee's regular paychecks as earned.

Any employee opting out of health coverage will be required to submit an affidavit attesting that they have other qualifying group health coverage and provide supporting documentation. For example, a letter from the employer of a spouse, domestic partner or parent.

New Hires:

Failure to provide the required documentation within sixty (60) days of hire may result in the City enrolling the employee in the lowest cost medical plan. Such enrollment will remain in effect until the employee provides valid opt-out documentation during the next Open Enrollment period.

Recertification:

Failure to provide the required documentation during the annual Open Enrollment period may result in the City enrolling the employee in the lowest cost medical plan. Such enrollment will remain in effect until the employee provides valid opt-out documentation during the next open enrollment period.

Also see Regular Rate of Pay Section in this MOU.

5. BEREAVEMENT LEAVE

A non-accruing bank of five (5) days (50 hours) for the bereavement of a qualified family member is provided. A qualified is defined as a spouse, domestic partner, parent, step-parent, sibling, child, step-child, mother-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law, father-in-law, grandparent, step-grandparent, grandchild, or any other relative residing within the employee's home.

The five (5) days of bereavement leave do not need to be taken consecutively; they can be used intermittently. If the leave is used intermittently, it must be used within three (3) months of the qualified family member's date of death.

The employee within thirty (30) days of the first day of the leave shall provide documentation of the death of the qualified family member, if requested by the Department Head or their designee. Documentation may include, but is not limited to a death certificate, a published obituary, a written

verification of a death, burial or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or governmental agency.

6. BILINGUAL PAY

Effective the pay period beginning on February 2, 2026, employees are eligible to receive a one hundred and sixty dollar (\$160) allowance per month (paid over 24 pay periods) for verbal fluency in any language other than English that their Department Director deems necessary, including sign language, under the following conditions:

- a. Certification: A competency examination will be administered by the Human Resources/Risk Management Department to determine an employees' proficiency. Testing and its frequency are at the discretion of the City. An employee must pass the City's competency examination to be eligible for Bilingual Pay.
- b. Department Director Approval: To be eligible to take the City's competency examination, an employee must be recommended by their Department Director. Eligibility for the opportunity to test for Bilingual Pay is solely at the employee's Department Director's discretion and is not subject to administrative appeal or challenge. The Department Director will make their recommendation based on an assessment of the need for the employee to use bilingual skills on-the-job. If an employee is approved for Bilingual Pay, then later changes assignment, classification, job duties, or is transferred or promoted, a determination may be made by the employee's Department Director that bilingual skills are no longer required for use on-the-job and this benefit will be removed from the employee with no right of appeal.

7. CALL BACK TO DUTY

See Standby Pay and Call Back to Duty Compensation Section in this MOU.

8. CERTIFICATION

Certification pay is available for the certifications listed below with supervisory approval when the certification is job-related. Employees must submit appropriate documentation annually, and compensation is provided on a fiscal year basis. Prorated payment applies if the certification is obtained mid-year, if the employee transfers to a role where the certification is no longer applicable, or upon termination.

Effective the pay period beginning on February 2, 2026, for any certification that is required of the job classifications, employees will receive two hundred dollars (\$200) per certificate. For any other certifications that are above and beyond what is required of the job classifications, employees will receive an additional fifty dollars (\$50) per certificate up to the maximums stated below.

WATER

Employees assigned to the Water Section, and to any employee in the Water Services Unit who is granted placement on the Duty Call-out Roster are eligible for certification pay as follows:

- Two hundred dollars (\$200) per certificate per year for a total of thirteen (13) certificates as follows:

If the employee leaves the Water Section or removes themselves (if not assigned to the Water Section) from the Duty Call-out Roster prior to the expiration of twelve (12) months, after receipt of Water Certification compensation, then the City has the right to prorate the Water Certification compensation over twelve (12) months and to deduct these funds from the employee's paycheck.

1. Water Distribution Certificates D1 – D5 (total 5)
2. Water Treatment Certificates T1 – T5 (total 5)
3. Water Quality Certificates (total 3 and must possess at least 2)
 - a. San Bernardino County Department of Public Health, Division of Environmental Health Services Certified Backflow Prevention Device Tester.
 - b. American Water Works Association (California/Nevada Section) Backflow Prevention Tester.
 - c. American Water Works Association (California/Nevada Section) Cross Connection Control Specialist.

Employees who receive Water Certification pay and leave the Water Division or remove themselves from the Duty Call-out Roster within twelve (12) months may have the compensation prorated and repaid via Payroll deductions.

EQUIPMENT MECHANIC AND LEAD EQUIPMENT MECHANIC

Equipment Mechanics and Lead Equipment Mechanics may receive two hundred dollars (\$200) per qualifying certificate, up to eight (8) certificates, per fiscal year. Qualifying certifications include:

1. ASE Automobile Suspension and Steering.
2. ASE Automobile Brakes.
3. ASE Automobile Heating and Air Conditioning.
4. Heavy Truck Preventative Maintenance.
5. Master Class/eight (8) certificates (A1 – A8 and T1 – T8).

CERTIFIED PLAYGROUND SAFETY INSPECTOR CERTIFICATION

One (1) employee holding a Certified Playground Safety Inspector (CPSI) certification issued by the National Recreation and Park Association may receive two hundred dollars (\$200) per fiscal year.

QUALIFIED PESTICIDE APPLICATOR

Up to three (3) employees holding a Qualified Applicator Certificate may receive two hundred dollars (\$200) per fiscal year.

ARBORIST

One (1) employee holding a certified arborist credential may receive two hundred dollars (\$200) per fiscal year.

COMMERCIAL DRIVER'S LICENSE

Employees in the positions requiring a California Class "A", Class "B", or Class "C" with Hazmat endorsement driver's license are eligible for two hundred and fifty dollars (\$250) per fiscal year in certification pay.

Also see Training for Commercial Driver License section in this MOU.

9. COMPENSATORY TIME

Employees may accrue a rolling maximum of forty (40) hours of Compensatory Time off. Each employee has the option of electing to convert any, or all, accrued Compensatory Time off hours to pay at the hourly rate existing at the time of distribution. Accrued Compensatory Time may be converted to cash twice annually, in the first paycheck in April and/or the second paycheck in November of each year. Upon separation from employment, accumulated compensatory time off will be converted to cash at the then existing base hourly rate.

Employees will be eligible to earn Compensatory Time only when working overtime within their assigned Department. All Overtime earned outside of the employee's assigned Department will be paid.

10. COMPUTER LOAN PROGRAM

Non-probationary employees are eligible to participate in a Computer Loan Program managed by the Finance Department.

11. COST OF LIVING ADJUSTMENT (COLA)

Increase to employee's base wages/salary ranges as follows:

- ❖ Effective the beginning of the pay period that includes July 1, 2025: A retroactive three percent (3%) cost-of-living wage adjustment that shall apply only to AFSCME Employees still on payroll at the time of City Council approval of the successor MOU through the adoption of the resolution approving the same.
- ❖ Effective the beginning of the pay period including July 1, 2026: Three percent (3%).

For any part-time position that receives a mandated wage increase (due to the minimum wage law), the full-time position will receive the same increase.

12. DEATH BENEFIT

Employees are provided with \$100,000 in life insurance coverage, payable to beneficiary on file in the Human Resources/Risk Management Department at time of death.

In the event of an employee's death, their beneficiary will receive payment of all unused Leave Time at 100% except Sick Leave. Sick Leave time will be paid out at the rate established by years

of service. If the employee would have been eligible for retirement using the definition in CalPERS, Sick Leave will be paid to the employee's beneficiary(ies) at 100% cash out of the employee's accrued Sick Leave on record.

In the event of an employee's death where such death is defined by the Workers' Compensation system as an industrial death, the employee's beneficiary(ies) will receive 100% cash-out of the employee's accrued Sick Leave on record.

13. DEFERRED COMPENSATION PLAN

A deferred compensation plan, 457(b), is available to all employees, providing tax-deferred savings to serve as a retirement supplement. An employee may contribute to the City's designated deferred compensation plan up to the maximum annual amount allowed by federal and state law through a payroll deduction program.

City Contribution

Effective the pay period beginning on February 2, 2026, employees will receive a one hundred dollar (\$100) per month City match to their Deferred Compensation Plan provided the employee contributes one hundred dollars (\$100) per month to their City Deferred Compensation account. If the employee does not contribute to the Deferred Compensation account each month, they will not be eligible for the City match.

"Catch-up" Provision

Pursuant to federal and state law, employees attaining the minimum age of 47, who are within three (3) years of their planned retirement date, may take advantage of the 457 Deferred Compensation Plan "Catch-up" provisions and allowances as defined in federal and state law. To the extent allowed by federal and state law and the City's deferred compensation plan administrator, the City will allow, during the three (3) years prior to an employee's planned retirement date, the conversion of accrued Sick/Vacation/Floating Holiday/Sick Leave Conversion/Compensatory Time hours to cash contribution at the employee's base rate of pay in effect at the time of conversion. Leave conversion contributions for the "457 Catch-up" shall normally be distributed over an employee's last three (3) years prior to their planned retirement date. However, based on the total amount of "457 Catch-up" contributions available to the employee, accumulated sick leave hours, and the employee's designated retirement date, "457 Catch-up" contributions may occur over a shorter period of time prior to retirement. To be eligible to participate, the employee must be within three (3) years of their planned retirement date, have "457 Catch-up" privileges available to them, and be enrolled in the City-sponsored 457 Deferred Compensation Plan.

"Catch-up" - Sick Leave

Employees are not entitled to 100% cash-out of Sick Leave until completion of five (5) years of service with the City as the final employer and either a qualified service or disability retirement. The City will advance employees 47 years of age or older a cash-out of their accrued Sick Leave up to the indexed amount if they choose to utilize the "Catch Up" provision provided through the City's 457 plan.

In the event an employee separates for any reason other than service or disability retirement from the City prior to being eligible to receive 100% Sick Leave pay, said employee will be required to reimburse the excess amount of Sick Leave previously paid out. The reimbursement will be deducted by the City from any or all earned funds available to the employee on separation, without it being necessary for the City to seek a civil judgment for the monies.

In order to participate, the employee will select the amount of Sick Leave they want transferred into deferred compensation at the beginning of each of the three (3) years. The amount can be a selected number of hours or a percentage of Sick Leave remaining at the end of the year. The employee's Sick Leave balance would then decrease commensurately with the amount of funds withdrawn.

The employee will continue to accrue Sick Leave hours at the normal rate while participating in this program.

“Catch-up” hours advanced will be counted towards the employee's Sick Leave bank for the Sick Leave Program calculation.

“Catch-up”– Vacation Leave

In order to participate, the employee will select the amount of Vacation Leave they want transferred into deferred compensation at the beginning of each of the three (3) years. The amount can be a selected number of hours or a percentage of Vacation Leave remaining at the end of the year. The employee's Vacation Leave balance would then decrease commensurately with the amount of funds withdrawn.

The employee maintaining their Vacation Leave maximum would still be eligible for Vacation Leave incentives, such as Vacation Leave Conversion. The employee will continue to accrue Vacation Leave hours at the normal rate while participating in this program.

“Catch-up”– Other Leave Banks

In order to participate, the employee will select the amount of other leave (this may be Floating Holiday, Sick Leave Conversion and/or Compensatory Time) to be transferred into deferred compensation at the beginning of each of the three (3) years. The amount must be a selected number of hours of leave. The employee's leave balance would then decrease commensurately with the amount of funds withdrawn.

“Age 50+ Catch-up”

In the calendar year an employee reaches age 50 (or older), they may contribute an additional amount over the normal maximum contribution limit (per the IRS limit). The “Age 50 Catch-up” and “Pre-Retirement Catch-up” provisions may not both be used in the same calendar year. Employees may use accrued Sick Leave, Floating Holiday, Sick Leave Conversion, Compensatory Time and/or accrued Vacation Leave to contribute this additional amount.

Contributions to the deferred compensation plan will be discontinued while an employee is receiving Workers' Compensation payments.

14. DIRECT DEPOSIT

All employees will have funds directly deposited into an account they established for deposit of their payroll checks.

15. DISABILITY

Full-time, non-probationary employees are eligible for a City-funded Short/Long-term disability plan which provides for salary continuation effective on the 41st consecutive calendar day of disability at a rate of 100% of the employee's base salary. On the 61st consecutive calendar day of disability, salary continuation is paid at a rate of up to 66-2/3% of salary at time of disability, with a provision to continue regular benefits and benefit accruals. The entire benefit period will not exceed five (5) years.

16. DISCIPLINARY APPEAL PROCEDURE

Resolution 2003-11 will be amended to reflect that the City Manager will no longer serve as the Hearing Officer.

17. FLEXIBLE BENEFITS SPENDING PLAN

A Section 125 Flexible Benefits Spending Plan is available for employee contributions in accordance with IRS regulations.

18. FLOATING HOLIDAY TIME

Employees are provided with thirty five (35) hours of Floating Holiday Time in July of each year (prorated for new hires following completion of six (6) months of full-time/continuous service). This time off is used by the employee with the approval of their supervisor.

Employees may cash-out up to thirty five (35) hours of Floating Holiday Time, one time per fiscal year, in one set number of hours, payable at the employee's existing base rate of pay at the time of request. Payment will be made with the regular payroll check run nearest the request of the cash-out (requires minimum of ten (10) working days prior to request). Any remaining Floating Holiday Time will be paid out in the final payroll check of each fiscal year.

Except for employees retiring from the City, employees resigning/separating from employment will have Floating Holiday Time credited on a prorated basis (2.916 hours per month), and amounts used/cashed-out in excess of those they qualify for are owed back to the City upon separation. The difference will be deducted from the employee's final check(s), or in the event that sufficient funds are not available, the employee will be responsible to pay back the City within fourteen (14) calendar days from the date of separation.

19. HOLIDAYS

The City has designated twelve (12) ten-hour holidays as follows:

New Year's Day

Martin Luther King

Presidents Day
Independence Day
Veterans Day
Day following Thanksgiving
Christmas Day

Memorial Day
Labor Day
Thanksgiving Day
Christmas Eve
New Year's Eve

When a holiday falls on a Saturday, the preceding Friday will be recognized as the holiday. When a holiday falls on a Sunday, the following Monday will be recognized as the holiday. To be eligible for an observed holiday, employees must be paid for the regularly scheduled workday before and the day after which immediately follows the observed holiday to receive pay for that holiday. For example, if a holiday fell on a Monday, and the employee was on a 4/10 work schedule with Fridays off, the employee would be required to be paid for a regularly scheduled workday on the Thursday before the observed holiday and the Tuesday following the observed holiday.

When a City-designated holiday is observed on an employee's scheduled day off, holiday hours will be credited to the employee. The employee is required to initiate contact with their supervisor in writing to request authorization to utilize these banked holiday hours. Any remaining time will be paid out in the final payroll check of each fiscal year.

When an employee separates from City employment (for any reason) and has one or more accumulated holidays on account on the effective date of the separation, the accumulated holiday will be converted to cash at the hourly rate existing at the time of separation and in an amount equivalent to the number of hours constituting a "workday" at the time of separation.

In any instance where an employee works on a holiday, the employee may choose one (1) of the following options for compensation:

- a) Be paid holiday hours at straight time and bank hours worked as compensatory time at overtime hours; or
- b) Be paid holiday hours at straight time and be paid hours worked at overtime rate.

20. HOLIDAY CLOSURE

The City reserves the right to close non-safety facilities between Christmas Eve and New Year's Day. Employees may use accrued Vacation, Floating Holidays, Compensatory Time, Sick Leave Conversion, Holiday Comp Time or remain in an unpaid leave status during this period.

The City shall have the discretion to advance Vacation time, which will be earned by the employee in the future, to those employees who request it and who do not have any current Vacation, Floating Holiday, Compensatory Time, or Sick Leave Conversion and do not wish to be in an unpaid leave status during the closure.

Based on the organizational needs, certain classifications may be required to work during the holiday closure. This determination will be made by the Department Director.

21. JURY DUTY

Employees are compensated for jury service of ten (10) work days per fiscal year. A “work day” is defined as a regularly scheduled day of work for the employee.

For all jury service, employees are required to deliver a jury duty certification form at the end of the required jury duty to verify such service. Employees required to serve on a jury must report to work before and after jury duty provided there is an opportunity for at least one (1) hour of actual work time.

22. LABOR-MANAGEMENT COMMITTEE

Beginning in 2016, on or about January and July, AFSCME representatives, Human Resources staff, and supervisors of the Public Works Department will meet to discuss issues affecting the AFSCME membership. Labor-Management meetings will not be mandatory; both parties agree that meetings will be held only if there are viable issues to discuss.

23. LIFE INSURANCE

Employees are provided \$100,000 in life insurance coverage. Also see Death Benefit Section in this MOU.

24. LONGEVITY PAY

Employees are eligible for longevity pay as a one-time lump sum payout as follows:

- ❖ 10 years of service - \$500 paid in lump sum at time of anniversary.
- ❖ 15 years of service - \$1,000 paid in lump sum at time of anniversary.
- ❖ 20 years of service - \$1,500 paid in a lump sum at time of anniversary.
- ❖ 25 years of service - \$2,000 paid in a lump sum at time of anniversary.
- ❖ 30 years of service - \$2,500 paid in a lump sum at time of anniversary.
- ❖ 35 years of service - \$3,000 paid in a lump sum at time of anniversary.
- ❖ 40 years of service - \$3,500 paid in a lump sum at time of anniversary.
- ❖ 45 years of service - \$4,000 paid in a lump sum at time of anniversary.

25. LUNCH BREAK (EXTENDED)

Four (4) times per year, at the Department Director’s discretion, employees who elect to attend City designated events will be authorized to receive a 1-hour lunch break (i.e., regular 30 minute unpaid lunch break plus an additional 30 minute lunch break with no time deducted from the employee’s accrued leave account). One of the four times per year in which this benefit will be provided has been pre-authorized for use by AFSCME for attendance by employees at a AFSCME meeting. AFSCME will provide the Department Director with fourteen (14) calendar days written advance notice of the date of the AFSCME meeting.

26. MILEAGE REIMBURSEMENT

The City agrees to reimburse employees authorized by their Department Director for use of personal automobiles for City business. Employees must provide prior to any mileage reimbursement being paid, the required vehicle insurance verification.

Vehicle insurance coverage must be provided annually and kept on file with the Human Resources/Risk Management Department to remain eligible for mileage reimbursement. If an employee does not maintain current vehicle insurance coverage, the Human Resources/Risk Management Department will notify the Department Director and Finance Department that the mileage reimbursement for the employee may not be paid until current vehicle coverage has been provided. The City uses the standard rate established by the Internal Revenue Service to calculate reimbursement for mileage.

27. OVERTIME

Overtime will be paid for hours worked in excess of forty (40) hours in a seven (7) day work week.*

*Also see Regular Rate of Pay and Work Schedule Sections in this MOU.

28. RECRUITMENT INCENTIVE

For recommendation resulting in sworn Officer new hire as follows:

\$2,000 @ hire + \$500 @ completion of probation for entry level.

\$4,000 @ hire + \$1,000 @ completion of probation for lateral.

For recommendation resulting in hire of Public Safety Dispatcher or Public Safety Dispatch Supervisor:

\$2,000 @ hire + \$500 @ time of completion of probation.

29. REGULAR RATE OF PAY

For purposes of determining the “regular rate” of pay in calculating Fair Labor Standards Act (“FLSA”) overtime, the “regular rate” of pay includes “all remuneration for employment paid to, or on behalf of, the employee” except payments specifically excluded under the FLSA (29 USC Section 207(e)). In addition to the base salary rate, compensation earned by the employee during the seven (7) day work period pursuant to the following provisions of this Memorandum of Understanding (“MOU”) will be included for purposes of determining the “regular rate” of pay:

- ❖ Acting Pay
- ❖ Additional Duty Pay
- ❖ Unused portions of the Benefit Bank received as cash
- ❖ Bilingual Pay
- ❖ Certification Pay
- ❖ Commercial Driver’s License Pay
- ❖ Longevity Pay
- ❖ Special Assignments Pay
- ❖ Standby Pay
- ❖ Work Boots and Work Shoes

For purposes of calculating the total hours actually worked in the work period, all hours taken as leave during the work period will continue to be deducted from total number of hours actually paid.

See also Overtime and Work Schedule Sections of this MOU.

30. REHIRE POLICY

An employee who resigns from City employment and at the time of resignation is eligible for rehire, and who is, in fact, rehired later than six (6) months after the effective date of resignation and then employed in their former classification, or in a position within the classification series held at the time of resignation and in a comparable or lower rank, will serve the same probationary period that any new hire would otherwise serve and will be otherwise subject to all terms and conditions of employment applicable to any newly hired employee. The only exception will be that any employee rehired will have their seniority level and leave accrual rates determined based upon the number of years of service with the City of Chino prior to their resignation.

Employees rehired by the City under the City's Rehire Policy will be allowed to buy back any time cashed out at time of separation. This buy back will be at the hourly rate existing upon rehire. Sick Leave on record at the time of separation that was not compensated for, will be reinstated.

31. RESPONSE TO DOCUMENTS PLACED IN EMPLOYEE PERSONNEL FILE

An employee is limited to thirty (30) calendar days from service of an adverse document in which to respond to said document placed in their Personnel File. If the employee, or the employee's representative, requires additional time to prepare a response, either party may, in writing, notify the Director of Human Resources/Risk Management and an additional thirty (30) days extension will be granted.

32. RETIREMENT

Retirement Plans – The City has a three-tier retirement plan as follows:

- A. Employees hired before the contract amendment with CalPERS, effective October 16, 2011, will continue to be eligible for the 2.7% at age 55 Plan with the single highest year final compensation.
- B. Employees hired on or after the contract amendment with CalPERS, effective October 16, 2011, will be enrolled in the 2% at age 55 Plan with a 3-year average final compensation.
- C. Employees hired on or after January 1, 2013, will be enrolled in the 2% at age 62 (PEPRA) Plan with a 3-year average final compensation.

Member Contribution to CalPERS

Members will contribute the employee rate of contributions each payroll. All employee paid contributions to CalPERS will be made on a pre-tax basis, in accordance with IRS Section 414 (h)(2) and PERS guidelines:

- A. 2.7% at 55, if hired before October 16, 2011:
 - 1) Employee contribution rate – 8% of reportable compensation.
- B. 2% at 55, if hired on or after October 16, 2011:
 - 1) Employee contribution rate – 7% of reportable compensation.
- C. 2% at age 62 (PEPRA) if entering CalPERS membership on or after January 1, 2013:
 - 1) Employee contribution rate – 7.25% of reportable compensation (subject to change).

Fourth Level 1959 Survivor Benefit – The City will pay all costs associated with this benefit.

33. SAFETY INCENTIVE PROGRAM

For any 3-month period, using the quarters of July – September; October – December; January – March; and, April – June, that eligible employees, as a group, experience no work-related illness or injury, except for that requiring first aid treatment, affected employees will be credited with paid time off equal to five (5) hours. This paid time off will be placed in a leave bank which may be used at a time of the employee's choosing within a one (1) year period. Any hours remaining in this leave bank after a one (1) year period will be removed from the records without further consideration. This leave bank is not eligible to be converted to cash at any time. Injuries that arise out of no-fault by the City employee will not affect this incentive. "No fault" will be determined by the Director of Human Resources/Risk Management after reviewing recommendations from the Deputy Director of Development Services and/or the Public Works Services Manager.

34. SALARY ADJUSTMENTS (Overpayments, Recovery, and Underpayments):

All adjustments to an employee's salary will be made at the start of the pay period in which the salary adjustment becomes effective.

A. Overpayments

In situations involving overpayment to an employee by the City, the employee shall be obliged to repay by payroll deduction the amount of the overpayment. The repayment shall occur within the same time frame the overpayment was received by the employee or sooner. For example, if the overpayment was made over the course of six (6) months, the employee shall be given six (6) months to repay the overpayment.

Written documentation showing the calculations of the overpayment will be provided to the employee. A meeting may be requested by the employee with the Human Resources/Risk Management and Finance Departments to review the documentation and to discuss the recovery schedule. The repayment schedule, biweekly repayment amount or alternative repayment method will be documented in writing.

Extensions to the period for repayment of the overage or an alternative repayment method may be requested by the employee and are subject to the approval of the Director of Human Resources/Risk Management or their designee. Extensions will be approved only in the case of extreme hardship, and the extended period for repayment will not be longer than one and one half (1 ½) times as long as the overpayment period.

B. Recovery

If the employee leaves employment prior to the repayment of the overage, the City shall recover the amount owed from the employee's final pay. If the amount owed is greater than the employee's final pay, the City may initiate a collections process against the employee.

C. Underpayments

In situations involving underpayment to an employee by the City, the employee shall receive the balance due within the next pay period for which the adjustment can be made, following timely submission of appropriate documentation and necessary approval of the compensation change.

35. SEPARATION FROM CITY

At the discretion and approval of the Department Director, employees may be allowed to extend their last day of employment using leave time (vacation, holiday, or comp) one (1) pay period beyond that day on which the employee actually reports to work. Sick leave may not be used for extension unless accompanied by a physician’s orders.

36. SICK LEAVE

Upon hire, employees will be credited with thirty (30) hours or three (3) days of Sick Leave, whichever is greater, which can be used following the completion of ninety (90) days of continuous full-time employment. Following the 90th day of employment, for each calendar month in which the employee is paid for more than two-thirds (2/3) of the working days in such month, employees accrue ten (10) hours of Sick Leave per month up to a maximum accrual of one thousand eighty (1,080) hours.

If an employee changes status (e.g. changes from full-time to part-time employment), or separates from this bargaining group, the employee will be subject to the new bargaining group’s MOU or Summary of Benefits.

Upon notice of resignation or retirement from the City, any Sick Leave usage requested will require a doctor’s note or certification. If documentation is not received, the employee will not receive payment of any Sick Leave hours for time missed from work.

37. SICK LEAVE HIRING INCENTIVE

A new employee may be credited with up to two hundred (200) hours of Sick Leave as long as the prior employer did not compensate the employee for these Sick Leave hours at the amount proposed or greater. New employees will be required to provide proof that the sick leave hours were not cashed out by presenting their last pay stub or written verification from their prior employer’s Payroll Division.

38. SICK LEAVE BUY-BACK

At separation of employment the City will buy back a percentage of the employee’s accrued Sick Leave hours, at the hourly base rate of pay at the time of separation. This benefit is contingent upon non-retirement, non-disciplinary separation, and completion of five (5) years of full-time City service. The percentage of Sick Leave Buy Back is:

Completed Years of Service	% of Sick Leave Converted to Compensation
5 years	30%
10 years	35%

15 years	40%
20 or more years	45%

The City will buy back accrued Sick Leave at 100% for any service or disability retirement following five (5) years of continuous full-time service with the City as the final employer.

39. SICK LEAVE CONVERSION TO PERSONAL LEAVE

For employees who have earned Sick Leave accrual benefits for one (1) full fiscal year, Sick Leave may be converted to Personal Leave in accordance with the following schedule:

A Sick Leave Days (10 hours) Earned	B Annual Sick Leave Days (10 hours) used	C Personal Leave Days (8 hours) Conversion	D Up to 56 hours of Sick Leave in excess of 960 hours limit Converted to Pay
12 days (120 hrs)	0	8 days (64 hrs)	0+64+56=120 hrs
11 days (110 hrs)	1 day (10 hrs)	7 days (56 hrs)	10+56+54=120 hrs
10 days (100 hrs)	2 days (20 hrs)	6 days (48 hrs)	20+48+52=120 hrs
9 days (90 hrs)	3 days (30 hrs)	5 days (40 hrs)	30+40+50=120 hrs
8 days (80 hrs)	4 days (40 hrs)	4 days (32 hrs)	40+32+48=120 hrs
7 days (70 hrs)	5 days (50 hrs)	3 days (24 hrs)	50+24+46=120 hrs
6 days (60 hrs)	6 days (60 hrs)	2 days (16 hrs)	60+16+44=120 hrs

Personal Leave must be taken as time off with Department Director approval and may not be carried from one fiscal year to another. Personal Leave that is not used will be credited to Sick Leave at the end of a fiscal year if said credited hours do not exceed the one thousand eighty (1,080) hours Sick Leave limit.

40. SICK LEAVE PROGRAM

Employees having in excess of nine hundred and sixty (960) hours of accumulated Sick Leave on the last pay period in June will be paid in the final paycheck of the fiscal year, an amount computed at the then existing hourly rate for each hour in excess of nine hundred and sixty (960) hours, up to a maximum of fifty six (56) hours.

41. SPECIAL ASSIGNMENTS

Employees will be subject to mandatory transfers into “Special Assignments” to meet the operational needs of the City (excepting positions requiring an official Police Background be conducted, which remain subject to voluntary transfer). Training will be provided, as needed, to assist in the transition of acquiring new duties and responsibilities. If an employee has a specific concern relative to the “Special Assignment” they have been chosen to fill, a discussion will be held that may include the affected employee, their representative, the Director of Human Resources/Risk Management and any other relevant party.

An employee will experience no change in compensation if the “Special Assignment” is deemed to be set at a lower pay grade than the employee is currently earning. If an employee is placed in a position at a higher pay grade than the employee is currently earning, this will be deemed to be “Acting Duty” and will be compensated in accordance with the City’s Rules regarding “Acting Duty” status. The period over which “Acting Duty” can be continued will not be limited by the timeline set in the Personnel Rules. An employee on “Special Assignment” will not be placed on probationary status. The length of time to be worked in a “Special Assignment” is undetermined; however, an employee, or their representative, may periodically request a status report as to the anticipated continuation of their “Special Assignment” job.

An employee demonstrating a bonafide inability to perform the duties of the “Special Assignment” (i.e., not performing at a satisfactory level or better) will not be subject to termination if said substandard performance is based on a lack of job skill or a disability.

42. STANDBY PAY AND CALL BACK TO DUTY COMPENSATION

Three (3) hours of straight time compensation per twenty four (24) hours of Standby duty are provided. Employees who are required to be on Standby duty will be paid at one and one-half (1-1/2) times their hourly base rate of pay with a two (2) hour minimum guarantee for actual time worked in response to a Call Back while on Standby duty. A maximum of thirty (30) minutes driving time each way is included within actual time worked.

On City-designated holidays, the employees will be paid four (4) hours of straight time compensation per twenty four (24) hours of Standby duty and paid at one and one-half (1-1/2) times their hourly base rate of pay with a four (4) hour minimum guarantee for actual time worked in response to a Call Back. A maximum of thirty (30) minutes driving time each way is included within actual time worked.

Pre-scheduled service checks, authorized by the Department Director or their designee, will be paid at the rate of one and one-half (1-1/2) times and has no effect on the Standby pay. Work hours for pre-scheduled service checks will not include time spent in traveling to and from the worksite unless a duty vehicle has been assigned for purposes of responding to Call Back.

43. TOOL ALLOWANCE

Employees holding the position classification of Equipment Mechanic and Lead Equipment Mechanic will receive reimbursement for replacement tools or specialty tools approved by their supervisor prior to the purchase of the tool. Employees are required to submit a receipt for reimbursement. Employee may receive reimbursement of up to a maximum of one thousand five hundred dollars (\$1,500) per fiscal year.

44. TRAINING FOR COMMERCIAL DRIVER LICENSE

Employees who must keep a Class “A”, Class “B” or Class “C” with Hazmat Endorsement, also known as a Commercial Drivers’ License, as part of their job requirements will be provided with training by the City. The determination as to whether training will be provided onsite or elsewhere during regular work hours at the City’s expense, will be solely at the discretion of the City. The

City takes no responsibility for the employee passing the necessary tests to qualify for a Commercial Driver's License and provision of this benefit does not guarantee an employee regular placement in a position if the employee does not qualify and obtain a Commercial Driver's License prior to the end of their probationary period.

45. TUITION ADVANCE PROGRAM

Full-time, non-probationary employees who desire to enroll in an accredited college/university degree program or professional development course, are eligible for tuition advancement up to a maximum of three thousand five hundred dollars (\$3,500) per fiscal year. A Tuition Advancement Form must be received by the Human Resources/Risk Management Department for review and approval before and advance will be provided. Budgeted funds must be available to cover tuition advance and no expenditure beyond the approved budget allocation will be authorized to cover any amount of any employee's educational expenses.

The non-probationary status requirement does not pertain to those employees who are considered to hold probationary status due to a promotion into a new position in the City. Affected employees are required to complete one year of service with the City from the date of completion of course work to be eligible for this benefit. Individuals voluntarily separating from the City prior to completion of one year of service with the City from date of completion of course work will be required to reimburse the City for funds advanced to them under this program. Said reimbursement shall be deducted from any separation check to be distributed to the employee, no matter what the nature of the funds, without the necessity of a judgement being mandated on behalf of the City.

A college or university shall be defined as an institution accredited by the Western Association of Schools and Colleges Senior College and University Commission (WASC), the Accrediting Commission of Community and Junior Colleges (ACCJC), Northwest Commission on Colleges and Universities (NWCCU), Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), Middle State Commission on Higher Education (MSCHE), New England Association of Colleges and Schools (NEASC) or an institution listed on the Higher Learning Commission (HLC). Other accreditations may be eligible upon review by the Human Resources/Risk Management Department.

Advanceable expenses will include books, tuition, parking and registration/enrollment fees. All required fees such as health fees, "gym" fees and other miscellaneous fees, whether billed as "tuition" or otherwise required of the institution are eligible. Items such as paper, pens, notebooks, and printing fees will not be eligible.

Employees agree that upon accepting a tuition advance from the City, the employee is responsible to provide the City with verification of completion of class(es), grade(s) and receipts for expenses within sixty (60) calendar days from the date of final course work (as indicated on the request for tuition advance form submitted by the employee). In the event that the educational institution attended does not provide the employee with verification of completion or grades or receipts within this sixty (60) calendar days timeframe, the employee is responsible to notify the Director of Human Resources/Risk Management, in writing, of such and an additional sixty (60) calendar days extension will be granted. In the event that an employee does not provide verification of

completion of class(es), grade(s) and receipts for expenses at the end of either the initial sixty (60) calendar days or at the end of the extension of an additional sixty (60) calendar days (to 120 calendar days total), the City will have the right to automatically make a payroll deduction from the employee's next regular payroll check in an amount equal to the amount of tuition funds advanced.

46. TUITION REIMBURSEMENT – ENHANCED PROGRAM

Employees who have incurred otherwise reimbursable tuition cost in an amount greater than the maximum amount available shall be eligible to receive additional reimbursement to the extent that tuition reimbursement funds are available at the end of each fiscal year. No such distribution will be made until the conclusion of the fiscal year in order to verify the number of employees making application for the enhanced benefit. Employees must submit a tuition reimbursement invoice to the Human Resources/Risk Management Department no later than May 1st of each year in order to participate in this Enhanced Program.

It shall remain the individual employee's responsibility to apply for and receive written authorization to participate in a tuition reimbursable course prior to any such enrollment.

47. UNIFORMED PERSONNEL

Refer to attached Exhibit A for eligibility. Employees agree to accept only those uniforms needed and to return any unused uniforms to the City. Shirts, pants, sweatshirts, jackets and hats shall be returned to the employee's Department supervisor for replacement as needed.

Also see Work Boots & Work Shoes Section in this MOU.

48. UNION BUSINESS:

Union members are provided with twenty four (24) hours of paid leave per fiscal year, to attend training or other related business in the interests of AFSCME, at times authorized by the City. In years during which negotiations for a successor MOU occurs, an additional six (6) hours for a total of thirty (30) hours of paid leave will be made available to AFSCME members. These hours do not accumulate and cannot be carried over from one fiscal year to the next.

49. UNION REPRESENTATION – REQUEST FOR DECERTIFICATION:

The City will amend its language as found in Resolution 85-53 to read as follows:

A Decertification petition alleging that the incumbent recognized employee organization no longer represents a majority of employees in the recognized unit must be filed with the Director of Human Resources/Risk Management no later than six (6) months (180 days) prior to the expiration of the Memorandum of Understanding then in effect. A Decertification Petition must be filed by two (2) or more employees or their representative, or an employee organization, and will contain the following information and documentation declared by the duly authorized signatory under penalty of perjury to be true, correct and complete:

- a. The name, address and telephone number of the petitioner(s) and a designated representative authorized to receive notices or requests for further information.

- b. The name of the established represented unit and the incumbent recognized employee organization sought to be decertified as the representative of that unit.
- c. Proof that the incumbent recognized employee organization no longer represents more than 50% of the employees in the represented unit, and any other relevant and material facts, including verification that more than 50% of the represented unit no longer desire to be represented by the recognized employee organization.

Such proof will be submitted for verification to the Director of Human Resources/Risk Management. All signatures on the Decertification Petition will indicate the date when signed by the employees. All signatures on the Petition will be obtained within one month (30 days) prior to filing the Decertification Petition with the Director of Human Resources/Risk Management.

If an accompanying Request for Recognition is filed, and decertification of the incumbent recognized employee organization is made, such documentation will also determine the wishes of employees as to the question of representation.

50. VACATION LEAVE

Maximum accrual of Vacation is four hundred (400) hours. Upon separation from City employment, accrued Vacation will be paid at the employee’s then existing hourly rate of pay. New employees with less than six (6) months of City service are ineligible to receive Vacation Leave Conversion. It is the responsibility of employees to schedule Vacation time off for rest and recuperation in order that earned Vacation time in excess of four hundred (400) hours will not be removed from the records.

Months of Completed Service	Annual Vacation Accrual
6-24	12 days p/year (10.0000 hours p/month)
25-48	15 days p/year (12.5000 hours p/month)
49-108	18 days p/year (15.0000 hours p/month)
109-120	19 days p/year (15.8333 hours p/month)
121+	20 days p/year (16.6666 hours p/month)

51. VACATION LEAVE BUY BACK

At separation or retirement, 100% of accrued Vacation Leave, to a maximum of four hundred (400) hours, will be paid at the employee’s existing base rate of pay. New employees with less than six (6) months of service are ineligible to receive Vacation Leave Buy Back.

52. VACATION LEAVE CONVERSION

Employees who have accrued a minimum of one hundred and twenty (120) hours of Vacation Leave may convert a maximum of eighty (80) hours of Vacation Leave to pay per fiscal year. Employees may convert leave to pay in April and/or November of each year, calculated at the employee’s hourly base rate of pay at the time of conversion. Six (6) months prior to date of conversion, half the number of accrued leave hours requested excluding Sick Leave, must have been taken as time off. Note: usage requirement will be waived for “activated” military personnel.

53. WORK BOOTS AND WORK SHOES

All employees covered under this agreement will receive a three hundred dollar (\$300) allowance in their first paycheck in January. These funds will be used by the employee for the purchase of safety-rated work boots or work shoes. Employees are required to wear and maintain work boots/work shoes in conformance with OSHA regulations and City appearance standards.

54. WORK SCHEDULE

The City shall establish work schedules as may be necessary for efficient and economical provision of services for the public and to make such adjustments in work schedules as are, from time to time, required.

The Fair Labor Standards Act defines a work period as a regularly recurring period of one hundred and sixty eight (168) hours in seven consecutive 24-hour periods. The 7-day work period need not coincide with the calendar week. For purposes of this Agreement, the 7-day work period begins at midnight each Monday and ends at 11:59 pm the following Sunday.

Employees of this Union shall work a forty (40) hour work week under either a 4/10, 9/80 or 5/40 schedule.

- ❖ Employees assigned a 4/10 work schedule shall work four (4) consecutive work days of ten (10) working hours each excluding the meal period, followed by three (3) consecutive days off.
- ❖ Employees assigned a 9/80 work schedule shall work eight (8) work days of nine (9) hours each, and one (1) day of eight (8) hours, exclusive of the meal period. The designated Fair Labor Standards Act (FLSA) workweek shall begin exactly four hours after the start of their 8-hour shift on the day of the week that corresponds with the employee's alternating regular day off.
- ❖ Employees assigned a 5/40 work schedule shall work a week of five (5) consecutive work days of eight (8) hours each within a seven (7) day period and two (2) consecutive days off.

Also see Overtime and Regular Rate of Pay Sections in this MOU.

55. WORKERS' COMPENSATION PROGRAM

Whenever any employee of the City is disabled whether temporarily or permanently by injury or illness arising out of, and in the course of, their duties the employee will be compensated as follows: On the first, second, and third day of the injury employees will use accrued Sick Leave, Vacation Leave, Floating Holiday Leave, and/or Compensatory Time off for full salary continuance.

Commencing the fourth day of the injury, the City will continue the employee's salary at a rate of 66-2/3% of the current monthly salary, less any applicable deductions (i.e., credit union, health insurance coverage), for a period not to exceed twelve (12) months. If the disability extends for a period beyond 14 calendar days the City will credit the employee for the first three (3) days of

Sick Leave used. If hospitalization is required the first, second, and third days salary is paid by the City through the Workers' Compensation program.

56. WORKERS' COMPENSATION PREMIUM PAYMENT

In the event that a work-related illness or injury results in a permanent disability settlement, the City will provide a 10% premium benefit payment provided the following occurs:

- That the Workers' Compensation Appeals Board approves the total settlement, including the 10% premium benefit.
- That neither a "Notice of Claim" nor "Application for Adjudication of Claim" will have been filed or served against the City of Chino.
- That the injured employee has diligently sought medical attention as prescribed by the treating physician(s) approved by the City.
- That the injured employee and the City have employed the guidance of the State Department of Industrial Relations Office of Information and Assistance to resolve any outstanding issues or misunderstandings.

Representation is a legal right recognized by statutory law. Nothing precludes an employee from retaining legal counsel or representation; however, the premium benefit offered is only available in cases handled without the involvement of legal counsel. This is done in recognition of the cost savings that result in non-litigated cases that can be passed on to the ill or injured worker.

57. SAVINGS CLAUSE

Should any clause in this Memorandum of Understanding be held invalid by law and/or a court of competent jurisdiction, then only that clause will be stricken and the remainder of the Memorandum of Understanding will remain in full force and effect. The City and AFSCME will immediately commence to negotiate for the purpose of replacing any invalid or illegal provision. However, no such replacement is mandated.

58. MAINTENANCE OF EXISTING BENEFITS

All wages, hours, and other terms and conditions of employment not specifically altered by this Agreement and presently enjoyed by the employees will remain in full force and effect during the term of this agreement unless mutually agreed to the contrary by both the City and AFSCME or determined by law and/or a court of competent jurisdiction to be unlawful.

59. IMPLEMENTATION

The terms of this Memorandum of Understanding are subject to consideration and approval by the City Manager of the City of Chino and will only be implemented upon adoption by the City Council.

AFSCME proposals for the next agreement are requested to be served on the City by no later than April 15 of each year

60. TERM OF AGREEMENT

Except where expressly stated otherwise herein, the City and AFSCME agree that the provisions of this Memorandum of Understanding shall be effective on July 1, 2025, and shall expire on June 30, 2027.

Signatures on following page.



Alex Banuelos, President
AFSCME Local 3183

1-7-26

Date



Linda Reich, City Manager
City of Chino

1-13-26

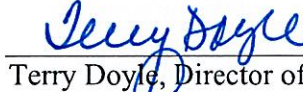
Date



Andy Llamas, Treasurer
AFSCME Local 3183

1/7/26

Date



Terry Doyle, Director of HR/RM
City of Chino

1-7-2026

Date



Frank Ruiz, Jr., Secretary
AFSCME Local 3183

1-7-26

Date



Max Singletary, Member at Large
AFSCME Local 3183

1-7-26

Date



Luis Schmidt
AFSCME D.C. 36 Representative

1-07-2026

Date

EXHIBIT A - UNIFORMS FOR AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME)

Eligible Positions	Maintenance Worker Water Distribution Operator Water Quality Technician Water Systems Operator Water Systems Lead Op	Asst. Water Utilities Supervisor Maintenance Lead Worker Water Distribution Lead Operator	Lead Equipment Mechanic Equipment Mechanic	Customer Service Rep. Lead Customer Service Rep.	Bldg. Maintenance Worker Facilities Worker Bldg. Maintenance Supervisor
Description of Required Uniforms	Combination of up to 10 shirts or button up rental uniform shirts; duty personnel may have up to 12 shirts and 1 extra jacket. Combination of up to 10 shorts/long pants; 1 regular hat; 1 summer hat; 1 sweatshirt; 1 jacket. Color to be determined by department.	Combination of up to 10 shirts or button up rental uniform shirts; duty personnel may have up to 12 shirts and 1 extra jacket. Combination of up to 10 shorts/long pants; 1 regular hat; 1 summer hat; 1 sweatshirt; 1 jacket. Color to be determined by department.	Combination of up to 10 shirts or button up rental uniform shirts; combination of up to 10 shorts/long pants; 1 regular hat; 1 sweatshirt; 1 jacket. Color to be determined by department.	Combination of up to 5 polo shirts (long sleeve and short sleeve button down shirts or other City approved shirts) with logo on left sleeve, first name on right lapel and title on left lapel. Combination of up to 5 shorts/long pants; 1 straw hat or hat per fiscal year to be replaced upon supervisor's approval; 1 sweatshirt; 1 jacket with City logo on left sleeve and color to be determined by department.	Combination of up to 5 shirts or 9 rental shirts (which include polo shirts or rental uniform shirts) with logo on left sleeve, first name on right lapel, and title on left lapel. Combination of up to 9 flat front Dickie or similar style shorts, uniform long pants or cargo shorts for work-related purposes; up to 4 hats; 1 sweatshirt and 1 jacket with City logo on left sleeve and color to be determined by department.
T-Shirt Long Sleeve or Short Sleeve (City-owned)	Up to 10* per fiscal year	Up to 9* per fiscal year	Up to 10 per fiscal year	N/A	Up to 10 grey shirts per fiscal year
Button Up Uniform Shirt	Up to 10* per fiscal year	At least 1 and up to 10* per fiscal year	Up to 10 per fiscal year	N/A	Up to 9 per fiscal year
Polo Shirt (City-owned)	Up to 5 per fiscal year	N/A	N/A	Up to 5 per fiscal year	Up to 5 per fiscal year
Combination Pants/Shorts	Up to 10 per fiscal year	Up to 10 per fiscal year	Up to 10 per fiscal year	Up to 5 per fiscal year	Up to 9 per fiscal year
Hats	2 per fiscal year	2 per fiscal year	1 as needed	1 per fiscal year	Up to 4 per fiscal year
Sweatshirt (City-owned)	1 per fiscal year	1 per fiscal year	1 per fiscal year	1 as needed	1 as needed
Jackets (City-owned)	1 as needed	1 as needed	1 as needed	1 as needed	1 as needed
Short-Sleeve Button Down Shirts	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Long-Sleeve Button Down Shirts	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Grey T-Shirt Short Sleeve	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Grey T-Shirt Long Sleeve	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Raingear, gloves, safety glasses and safety sunglasses (Non-PERSable)	1 of each per fiscal year	1 of each per fiscal year	1 of each per fiscal year	N/A	1 of each per fiscal year

*Duty Personnel may have up to a total of 12 shirts (t-shirts and uniformed shirts combined) and 1 jacket.

**AMENDMENT NO. 1 TO THE MEMORANDUM OF UNDERSTANDING BETWEEN
REPRESENTATIVES OF THE CITY OF CHINO, CALIFORNIA, AND THE
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES
JULY 1, 2025 – JUNE 30, 2027**

This Amendment No. 1 to the Memorandum of Understanding between representatives of the City of Chino, California, and the American Federation of State, County and Municipal Employees covering the period of July 1, 2025 through June 30, 2027 representing the regular, full-time Chino Public Works Services Unit (“AFSCME MOU 2025-27”), is entered into by and between the City of Chino (“City”) and American Federation of State, County and Municipal Employees (“AFSCME”).

RECITALS:

WHEREAS, AFSCME is the recognized employee organization for all regular, full-time Chino Public Works Services Unit employees in the City of Chino as identified in the AFSCME MOU 2025-27; and

WHEREAS, the labor representatives of the City and AFSCME have determined that Exhibit A, Uniforms, of the AFSCME MOU 2025-27 must be updated to reflect the current job titles for positions represented by AFSCME and provided the benefits outlined therein; and

WHEREAS, pursuant to the Meyer-Millias-Brown Act (“MMBA”) (Gov’t Code Section 3500-3511) the labor representatives of the City and AFSCME jointly created and approved the updated Exhibit A, Uniforms, of the AFSCME MOU 2025-27 attached hereto; and

THEREFORE, in consideration of the above recitals, and subject to City Council approval and adoption of this Amendment No. 1 to the AFSCME MOU 2025-27 by resolution, the parties hereto agree to supersede and replace the existing Exhibit A to the AFSCME MOU 2025-27 with the Exhibit A attached hereto effective upon City Council approval.

Except as expressly provided for in this Amendment No. 1 to the AFSCME MOU 2025-2027, all other provisions of the AFSCME MOU 2025-2027 shall remain in full force and effect. The parties also acknowledge that this Amendment No. 1 to the AFSCME MOU 2025-2027 shall not be in full force and effect until adopted by resolution by the City Council of the City of Chino.

[Signatures on following page.]

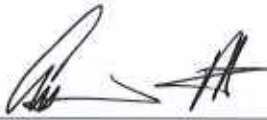
American Federation of State, County and Municipal Employees
Amendment No. 1 to Memorandum of Understanding
July 1, 2025 – June 30, 2027



Alex Banuelos, President
AFSCME Local 3183

3-12-26

Date



Antoinette McDaniel
AFSCME D.C. 36 Representative

3/12/26

Date



Linda Reich, City Manager
City of Chino

3/12/2026

Date



Terry Doyle, Director of Human
Resources/Risk Management
City of Chino

3-12-2024

Date

EXHIBIT A - UNIFORMS FOR AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME)

Eligible Positions	Cross Connection Specialist Grounds Maint. Worker Streets Maint. Worker Wastewater Maint. Worker Water Distribution Operator Water Quality Technician Water Treatment Operator	Grounds Maint. Lead Worker Maintenance Coordinator Recycled Water Coordinator Streets Maint. Lead Worker Wastewater Maint. Lead Worker Water Distribution Lead Operator Water Treatment Lead Operator	Equipment Lead Mechanic Equipment Mechanic	Water Meter Lead Technician Water Meter Technician	Facilities Maintenance Supervisor Facilities Maint. Lead Technician Facilities Maint. Technician Facilities Worker
Description of Required Uniforms	Combination of up to 10 shirts or button up rental uniform shirts; duty personnel may have up to 12 shirts and 1 extra jacket. Combination of up to 10 shorts/long pants; 1 regular hat; 1 summer hat; 1 sweatshirt; 1 jacket. Color to be determined by department.	Combination of up to 10 shirts or button up rental uniform shirts; duty personnel may have up to 12 shirts and 1 extra jacket. Combination of up to 10 shorts/long pants; 1 regular hat; 1 summer hat; 1 sweatshirt; 1 jacket. Color to be determined by department.	Combination of up to 10 shirts or button up rental uniform shirts; combination of up to 10 shorts/long pants; 1 regular hat; 1 sweatshirt; 1 jacket. Color to be determined by department.	Combination of up to 5 polo shirts (long sleeve and short sleeve button down shirts or other City approved shirts) with logo on left sleeve, first name on right label and title on left label. Combination of up to 5 shorts/long pants; 1 straw hat or hat per fiscal year to be replaced upon supervisor's approval; 1 sweatshirt; 1 jacket with City logo on left sleeve and color to be determined by department.	Combination of up to 5 shirts or 9 rental shirts (which include polo shirts or rental uniform shirts) with logo on left sleeve, first name on right label, and title on left label. Combination of up to 9 flat front Dickie or similar style shorts, uniform long pants or cargo shorts for work-related purposes; up to 4 hats; 1 sweatshirt and 1 jacket with City logo on left sleeve and color to be determined by department.
T-Shirt Long Sleeve or Short Sleeve (City-owned)	Up to 10* per fiscal year	Up to 9* per fiscal year	Up to 10 per fiscal year	N/A	Up to 10 grey shirts per fiscal year
Button Up Uniform Shirt	Up to 10* per fiscal year	At least 1 and up to 10* per fiscal year	Up to 10 per fiscal year	N/A	Up to 9 per fiscal year
Polo Shirt (City-owned)	Up to 5 per fiscal year	N/A	N/A	Up to 5 per fiscal year	Up to 5 per fiscal year
Combination Pants/Shorts	Up to 10 per fiscal year	Up to 10 per fiscal year	Up to 10 per fiscal year	Up to 5 per fiscal year	Up to 9 per fiscal year
Hats	2 per fiscal year	2 per fiscal year	1 as needed	1 per fiscal year	Up to 4 per fiscal year
Sweatshirt (City-owned)	1 per fiscal year	1 per fiscal year	1 per fiscal year	1 as needed	1 as needed
Jackets (City-owned)	1 as needed	1 as needed	1 as needed	1 as needed	1 as needed
Short-Sleeve Button Down Shirts	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Long-Sleeve Button Down Shirts	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Grey T-Shirt Short Sleeve	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Grey T-Shirt Long Sleeve	N/A	N/A	N/A	Up to 5 per fiscal year	N/A
Raingear, gloves, safety glasses and safety sunglasses (Non-PERSable)	1 of each per fiscal year	1 of each per fiscal year	1 of each per fiscal year	N/A	1 of each per fiscal year

*Duty Personnel may have up to a total of 12 shirts (t-shirts and uniformed shirts combined) and 1 jacket.

**MEMORANDUM
CITY OF CHINO
POLICE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER
FROM: KEVIN MENSEN, CHIEF OF POLICE

SUBJECT

Live Entertainment Permit Renewal for Casa Diaz.

RECOMMENDATION

Approval of a Live Entertainment Permit renewal for the Casa Diaz at 7041 Schaefer Avenue, for a period of 12 months, subject to quarterly review of satisfactory compliance with terms, conditions, and restrictions of the permit.

FISCAL IMPACT

No Fiscal Impact.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City’s values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Positive City Image
- Superior Customer Service

Revenue: Click or tap here to enter text.	Expenditure:
Transfer In: Click or tap here to enter text.	Transfer Out: Click or tap here to enter text.

BACKGROUND

Casa Diaz Restaurant, located at 7041 Schaefer Avenue, Suite A-D, submitted a Live Entertainment Permit that was approved by the City Council in 2023 for a 12-month period, which was renewed in late 2024. This renewal request is for the continuation of a live band Sunday from 12:00 PM to 3:00 PM, that includes a DJ and/or a 5/6-person live band.

ISSUES/ANALYSIS

Pursuant to the Chino Municipal Code, Title 5 Business Licenses and Regulations, Chapter 5.20, Live Entertainment, 5.20.005 – 5.20.080, the Chino Police Department processed the original application, which included an administrative investigation of the applicant's business. The investigation also included reviewing the application for completeness, verifying the identity of the owner and manager and a review of calls for service at the location. The investigation did not result in any immediate disqualifying information being located with regard to the business owner.

Since approval in 2023, including the subsequent renewal, no incidents have been reported. Therefore, it is recommended the attached agreed upon conditions of the Live Entertainment Permit be renewed for a period of 12 months to Casa Diaz.

Attachment – Terms, Conditions and Restrictions – Live Entertainment

Chino Police Department

Terms, Conditions and Restrictions – Live Entertainment

Applicant: Casa Diaz

Address: 7041 Schaefer Avenue Ste A-D, Chino, CA 91710

Scope of Live Entertainment: Live music on Sunday from 12:00 PM to 3:00 PM.

1. No sound from the live entertainment to be audible beyond the premises under control of the permittee. Doors must be kept closed during time when music is being played if entertainment takes place inside the restaurant (does not apply to entertainment taking place on exterior patio). Should complaints arise from any area directly affected by the entertainment, the permittee shall use sound judgment to address the problem to the City's satisfaction or cease the live entertainment.
2. The permittee must comply with State and County regulations and up to-date San Bernardino County Department of Public Health guidelines.
3. The permittee is responsible for clean up of all rubbish, refuse, trash, and materials left behind by its patrons of the establishment at the close of business.
4. The permittee is responsible to ensure no loitering of patrons (either intended, present or past) occurs outside the permittee's premises.
5. The permittee must provide adequate lighting on the exterior of the premises, within the guidelines of applicable codes and standards, which illuminates the area used by patrons of the establishment and which affords law enforcement officers easy viewing of the premises to the front and rear. The lights must remain on 30 minutes past closing.
6. This Live Entertainment permit will be reviewed quarterly from the time of issuance, monitoring all said conditions are being met.
7. The permittee must report all criminal activity to the Chino Police Department immediately.
8. The permittee shall have a copy of their Live Entertainment permit along with the corresponding conditions posted in plain view in an area accessible by City officials.
9. The permittee must maintain a current and active ABC license at all times.
10. The permittee shall follow and strictly enforce all regulations and conditions pertaining to their current Alcoholic Beverage Control license.
11. This permit shall allow Live Entertainment no more than Sunday from 12:00 PM to 3:00 PM
12. The permittee agrees to notify the Chino Police Department and seek approval of any "Special Events" or promotions 30 days prior to the event.

13. The permittee agrees not to exceed posted occupancy load.
14. Any modification to the Live Entertainment frequency shall require review and approval by City staff.
15. The permittee will specifically not allow music, narrative performances or any other form of entertainment that incites or glorifies violence or vulgar disrespect towards ethnic group, gender, sexual orientation, or religious affiliation. Furthermore, the permittee will not allow any form of entertainment that promotes or glorifies street gangs, gang violence, gang membership or violence towards law enforcement.
16. This facility is prohibited from having "Adult-oriented Performers" or allowing any guests to be "Nude" or in a "state of nudity" or "Semi-nude" or in a "state of semi-nudity." This includes the display of undergarments and the display of breasts or genitals through wet clothing.
17. The facility will be subject to inspection by designated City officials at any time food service is being provided; regardless of if the event/activity is open to the public.
18. All said conditions are applicable to dining and entertainment open to both the public as well as private parties.
19. All violations of the terms, conditions and restrictions may result in the Chief of Police revoking this permit.

Acknowledgement of Terms, Conditions and Restrictions

I have read and agree to the Terms, Conditions, and Restrictions put forth by the Chino Police Department concerning a Live Entertainment Permit. I understand that the Terms, Conditions, and Restrictions will be effective for the duration of the Live Entertainment Permit issued by City of Chino Business Licensing.

Signature

Date

Printed Name

**MEMORANDUM
CITY OF CHINO
PUBLIC WORKS DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER
FROM: HYE JIN LEE, PE, DIRECTOR OF PUBLIC WORKS

SUBJECT

Notice of Completion for Rehabilitation of Wells 12, 14, and 17 (WA212 & WA214) with General Pump Company, Inc.

RECOMMENDATION

1) Accept work performed for Rehabilitation of Wells 12, 14, and 17 with General Pump Company, Contract No. 2022-242 as complete; 2) authorize the Director of Public Works to file the Notice of Completion on behalf of the City of Chino; and 3) authorize the release of retention funds following the 30-day period.

FISCAL IMPACT

The contract was completed within the City Council approved budget. The remaining funds will be returned to the Water Fund 520 balance.

The following is a summary of the final contract costs.

Rehabilitation of Wells 12, 14, & 17	Contract	Contingency
Original Contract & Contingency	\$2,936,100.00	\$293,610.00
Contract Change Order No. 1	(\$493,925.00)	\$0.00
Contract Change Order No. 2	\$21,173.50	(\$21,173.50)
Final Contract Amount & Unused Contingency	\$2,463,348.50	\$272,436.50

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City’s values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Superior Customer Service
- Responsible Long-Range Planning
- Effective Technology

Revenue: Click or tap here to enter text.	Expenditure: 5207310 – 48009 – WA212 WA214
Transfer In: Click or tap here to enter text.	Transfer Out: Click or tap here to enter text.

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TITLE: NOTICE OF COMPLETION FOR REHABILITATION OF WELLS 12, 14, AND 17 (WA212 & WA214) WITH GENERAL PUMP COMPANY, INC.

PAGE: 2

BACKGROUND

Well 12 is located at the Phillips Ave Reservoir site. It has been inactive since 2018 due to poor water quality (i.e. 123 TCP).

Well 14 is located at the State Street Reservoir/Treatment Plant. It has been inactive for more than 20 years. The well was taken out of service due to poor water quality with multiple contaminants including high nitrate levels.

Well 17 was drilled in 2006, located at the Eastside Water Treatment Plant. However, it was not equipped for pumping.

Before bringing inactive Wells 12, and 14, into use with State Street Water Treatment Plant (WA212) and Well 17 Equipping (WA214) projects for Eastside Water Treatment Plant, the City initiated a CIP project to rehabilitate all three wells.

On January 4, 2022, the City Council awarded Construction Contract No. 2022-242 to General Pump Company, Inc. (GP) for the Rehabilitation of Wells 12, 14, and 17 for \$2,936,100.

Since July 2023, GP has continued periodically pumping all three wells to limit biological growth on the well casing walls prior to construction of permanent pumps.

On May 6, 2025, City Council awarded Construction Contract No. 2025-264 to Pacific Hydrotech Corporation for the State Street Water Treatment Plant (WA212). The contract includes the contractor's responsibility to maintain Well 12 and Well 14 prior to installing permanent pumps and connecting them to the City's new water treatment plant.

In Summer 2026, the City plans to advertise Well 17 Equipping (WA214) for construction. The contract will include equipping Well 17 with a permanent pump for operational use and connecting it to the existing Eastside Water Treatment Plant at the same site. With the construction phase approaching, GP will no longer be contracted to maintain Well 17.

ISSUES/ANALYSIS

All work has been completed per the terms of the original construction contract and approved change orders. Change Order No. 1 updated the scope of work to include installation of temporary well pumps, equipment to perform maintenance flushing activities, and adjusting contract bid items to reflect a reduced project scope. Change Order No. 2 is the final balancing change order addressing changes in quantities to reflect actual work performed.

General Pump Company, Inc. has complied with the terms of the contract. A Notice of Completion has been prepared for filing with the San Bernardino County Recorder's Office. The retention funds will be released following the 30-day period.

Attachments: Exhibit A – Project Vicinity Map
Exhibit B – Notice of Completion

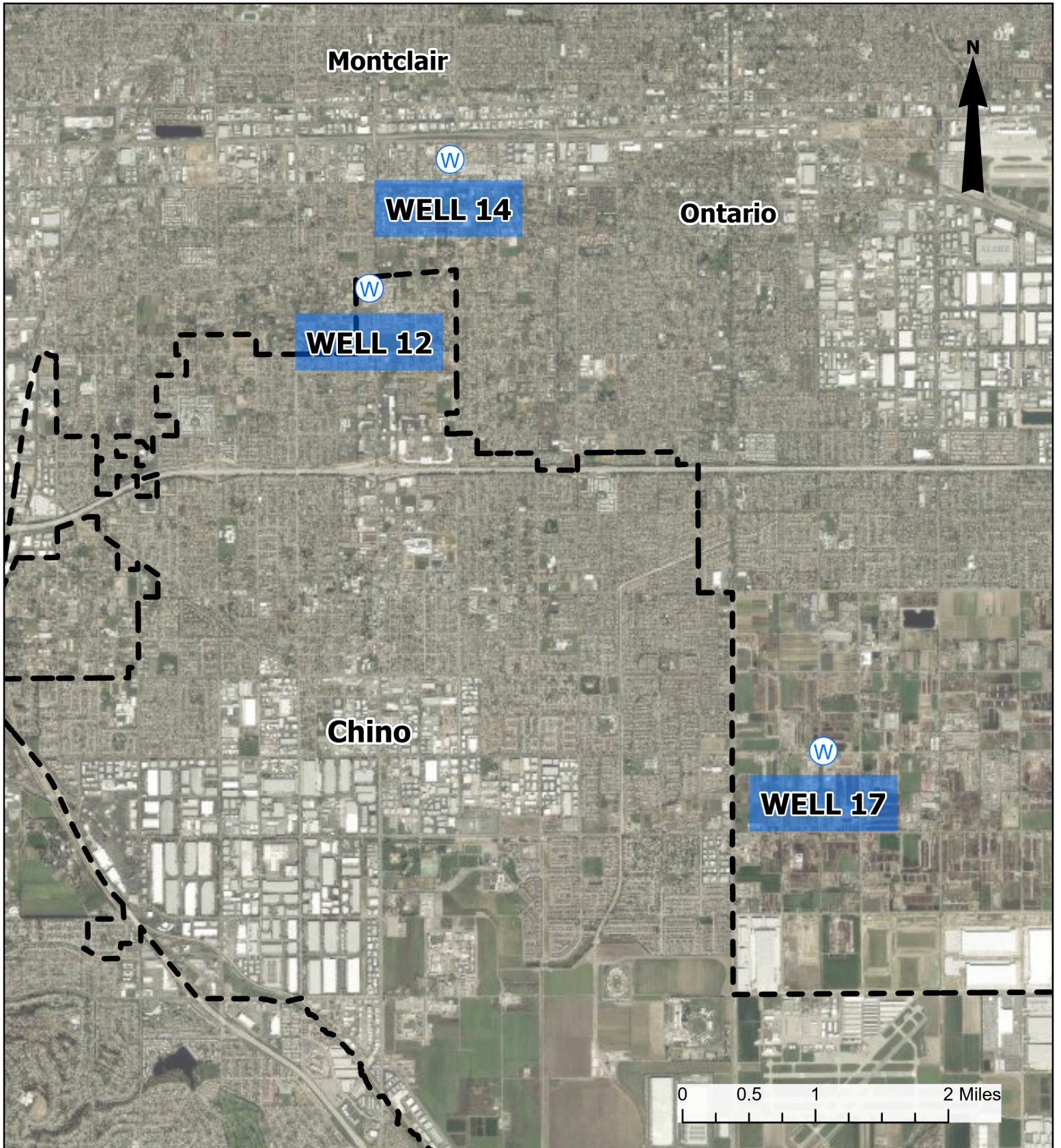


Exhibit A - Vicinity Map

Rehabilitation of Wells 12, 14, & 17



RECORDING REQUESTED BY

City of Chino
Public Works Department
P.O. Box 667
Chino, CA 91708

AND WHEN RECORDED MAIL TO

City Clerk
City of Chino
P.O. Box 667
Chino, CA 91708-0667

APN# 1014-042-10 (W12), 1011-241-18 (W14),
1053-111-03 (W17)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF COMPLETION

CITY OF CHINO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

Notice is hereby given that:

- The undersigned is owner of the interest or estate stated below in the property hereinafter described.
- The full name of the undersigned is City of Chino
- The full address of the undersigned is 13220 Central Avenue, Chino, CA 91710
- The nature of the title of the undersigned is: In fee _____
(If other than fee, strike "In fee" and insert, for example, "purchaser under contract of purchase" or "lessee")
- The full names and full addresses of all persons, if any, who hold title with the undersigned are:

Names	Addresses
N/A	N/A

- The names of the predecessors in interest of the undersigned, if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

Names	Addresses
N/A	N/A

(If no transfer made, insert "none")

- A work of improvement on the property hereinafter described was completed on February 27, 2026
- The name of the contractor, if any, for such work of improvement was:
General Pump Company

(If no contractor for work of improvement as a whole, insert "none")

- The property on which said work of improvement was completed is in the City of Chino, County of San Bernardino, State of California, and is described as follows:
Well Rehabilitation Project for Wells 12, 14, & 17. For public utility properties within the boundaries of Contract No. 2022-242.

- The street address of said property is 5251 Philips Blvd., Chino (W12), 10762 S. Benson Ave., Montclair (W14), 7537 Schaefer Ave., Ontario (W17)
(If no street address has been officially assigned, insert "none")

SIGNATURE OF OWNER NAMED IN PARAGRAPH 2:

Hye Jin Lee, Public Works Director

DATE: April 7, 2026

CERTIFICATION FOR NOTICE OF COMPLETION

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)ss
CITY OF CHINO)

I HEREBY CERTIFY that I am the City Engineer/ Deputy Director of Public Works for the City of Chino. I have read the foregoing Notice of Completion and know the contents thereof; and I certify that the same is true of my own knowledge.

I declare under penalty of perjury, that the foregoing is true and correct. Executed on April 7, 2026, at City of Chino, California

Albert Espinoza,
City Engineer, Deputy Director of Public Works

**MEMORANDUM
CITY OF CHINO
POLICE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER
FROM: KEVIN MENSEN, CHIEF OF POLICE

SUBJECT

Assembly Bill (AB) 481 - Funding, Acquisition, and Use Policy.

RECOMMENDATION

1) Conduct a Public Hearing and 2) approve the introduction of Ordinance No. 2026-003, approving the Chino Police Department's "Military Equipment" Use Policy per the requirements of Assembly Bill (AB) 481, to be read by number and title only and waive further reading of the ordinance.

FISCAL IMPACT

Click or tap here to enter text.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Public Service Excellence through Internal and External Partnerships

Revenue:	Expenditure:
Transfer In:	Transfer Out:

BACKGROUND

Effective January 1, 2022, Assembly Bill (AB) 481 requires all California law enforcement agencies to obtain approval of the applicable governing body (Mayor and City Council), by adoption of a “military equipment” use policy prior to taking certain actions relating to the funding, acquisition, or use of “military equipment”, as defined.

ISSUES/ANALYSIS

AB 481 is misleading in the use of the term “military equipment.” The Chino Police Department does not use equipment obtained from the military. The Chino Police Department does not participate in the 1033 program for procuring surplus military equipment. The acquisition and implementation of each tool the department uses is designed to help officers deescalate, create distance, increase safety, and most importantly assist in the preservation of human life.

Assembly Bill (AB) 481 requires each law enforcement agency's governing body to adopt a written military use policy by ordinance in addition to other requirements by the bill. The following are required:

- Publish the draft military equipment use policy to the Police Department's website 30 days ahead of a public hearing to approve the policy.
- Obtain approval by the applicable governing body (Mayor and City Council), by adoption of a military equipment use policy prior to taking certain actions relating to the funding, acquisition, or use of military equipment, as defined. (See definitions below)
- Publish an annual report by the law enforcement agency to include each type of military equipment approved by the governing body.
- Annual review of the military equipment use ordinance by the governing body, and option to either disapprove a renewal of a type of military equipment or amend the military equipment use policy if it determines that the military equipment does not comply with standards for approval.
- Hold at least one well-publicized and conveniently located community engagement meeting within 30 days of submitting and publicly releasing the annual military equipment report.

AB 481 designates the following categories of items as military equipment:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms.

- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- Area denial electroshock devices, microwave weapons, water cannons, long-range acoustic devices (LRADs), acoustic hailing devices, and sound cannons.
- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

To meet the requirements of AB 481, the Chino Police Department has drafted a policy and ordinance which has been reviewed by the City Attorney.

Prior to obtaining approval by the City Council, AB 481 also requires the police department to post the draft ordinance, policy and equipment list on our website which can be found here:

<https://www.cityofchino.org/269/Policies-Procedures-SB-978>

Additionally, AB 481 requires the department to host a community engagement meeting which was hosted on Friday, March 27, 2026, at the Chino Police Department. This meeting was advertised at least 30-days in advance and community members had the opportunity to discuss funding, acquisition, and our use of “military equipment,” as defined by AB 481.

Attachment: Ordinance 2026-003 Chino Police Department Lexipol Policy
“Military Equipment” Inventory List

ORDINANCE NO. 2026-003

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA APPROVING THE UPDATED CHINO POLICE DEPARTMENT'S MILITARY EQUIPMENT USE POLICY

WHEREAS, on September 30, 2021, Governor Gavin Newsom signed into law Assembly Bill 481 (creating Government Code Section 7070, et seq.), relating to use of military equipment by California law enforcement agencies; and

WHEREAS, AB 481 seeks to provide transparency, oversight, and an opportunity for meaningful public input on decisions regarding whether and how military equipment is funded, acquired, or used; and

WHEREAS, the Chino Police Department is in possession of certain items of equipment that qualify under the broad definition of "military equipment" under AB 481; and

WHEREAS, AB 481 requires that a law enforcement agency possessing and using such qualifying equipment prepare a publicly released and written military equipment use policy document covering the inventory, description, purpose, use, acquisition, maintenance, fiscal impacts, procedures, training, oversight, and complaint process, applicable to the Department's use of such equipment; and

WHEREAS, Lexipol Policy 705 "The Use of Military Equipment as defined by AB 481," was published on the Chino Police Department's internet website on February 12, 2026. The same was presented to Chino City Council on April 7, 2026 and adopted on April 21, 2026; and

WHEREAS, the Policy and supporting information must be approved by the governing body by ordinance, and reviewed annually; and

WHEREAS, on March 16, 2026, the City Police Department published on the Chino Police Department's internet website the opportunity for any members of the public to attend a community engagement meeting on Friday, March 27, 2026, at 5:00 p.m. in the Chino Police Department Community Room and discuss the proposed updates to the Military Equipment Use Policy; and

WHEREAS, the City Council of the City of Chino, having received the information required under AB 481 regarding the Chino Police Department's use of "military equipment" as defined in said law, deems it to be in the best interest of the City to approve updates to the Military Equipment Use Policy as set forth herein.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CHINO DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The City Council finds that the above recitals are true and correct and are incorporated herein by this reference.

SECTION 2. City Council hereby approves and adopts the following:

Military Equipment Policy.

(a) The City Council has made the following determinations:

(1) The military equipment inventoried and presented to the City Council is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety;

(2) The proposed updated military equipment use policy attached hereto as Exhibit "A" ("Policy") will safeguard the public's welfare, safety, civil rights, and civil liberties;

(3) The equipment described in the Policy is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety (if any);

(4) Prior military equipment use complied with the applicable equipment use policy (which included equipment now defined as military equipment) that was in effect at the time, or if prior uses did not comply with the accompanying Policy, corrective action has been taken to remedy nonconforming uses and ensure future compliance by way of the adoption of the Policy by this Ordinance.

(b) The Chino Police Department has made the Policy available on the Police Department's website for at least 30 days prior to the public hearing concerning the military equipment at issue and described in the Policy and provided an opportunity for any members of the public to attend a community engagement meeting on Monday, March 27, 2026, at 5:00 p.m. in the Chino Police Department Community Room and discuss the proposed updates to the Military Equipment Use Policy.

(c) The Policy was considered by the City Council as an agenda item in an open session of a regular meeting, noticed in accordance with the Ralph M. Brown Act, at which public comment was permitted.

(d) The Policy shall be made publicly available on the Police Department's website for as long as the military equipment is available for use.

(e) The Chino Police Department shall submit an annual military equipment report to the City Council, containing the information required in Government Code Section 7072, and the City Council shall determine whether each type of military equipment identified in that report has complied with the standards for approval set forth in (a)(1)-(4) above.

(f) The City Council shall review this Ordinance, and vote on whether to renew it, on an annual basis at a regular meeting, in accordance with Government Code Section 7071(e)(2).

(g) The City Council approves the use of the Policy and finds that it satisfies the requirements of Government Code Section 7070(d).

SECTION 3. The City Council hereby authorizes and directs the Mayor and the City Clerk to execute this Ordinance on behalf of the City of Chino forthwith upon its adoption.

SECTION 4. The Deputy City Clerk shall certify as to the passage of this Ordinance and shall cause the same to be published and/or posted at the designated locations in the City of Chino.

SECTION 5. This ordinance shall become effective thirty (30) days following its adoption.

PASSED, APPROVED, AND ADOPTED this ____ day of April, 2026

Eunice M. Ulloa, Mayor

ATTEST:

City Clerk

Attachments incorporated by reference:

1. Exhibit A — Lexipol Policy 705 “Military Equipment”
2. Exhibit B — Military Equipment Inventory as of February, 2026

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) §
CITY OF CHINO)

I, Natalie Gonzaga, City Clerk of the City of Chino do hereby certify that the foregoing Ordinance of the City of Chino was duly adopted by said City Council at a regular meeting held on the ____ day of ____ 2026 by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

By: _____
NATALIE GONZAGA, CITY CLERK

705: The use of "Military Equipment" as defined by AB481

STATE

MODIFIED

705.1: PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the approval, acquisition, and reporting requirements of "military equipment" as defined by Government Code § 7070; Government Code § 7071, and Government Code § 7072. The Chino Police Department does not use equipment obtained from the military. All equipment obtained and used by the Chino Police Department is designed for municipal police services.

STATE

705.1.1: DEFINITIONS

Definitions related to this policy include (Government Code § 7070):

Governing body – The elected or appointed body that oversees the [Department](#).

Military equipment – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms.
- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- Area denial electroshock devices, microwave weapons, water cannons, long-range acoustic devices (LRADs), acoustic hailing devices, and sound cannons.

- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

STATE

705.2: POLICY

It is the policy of the [Chino Police Department](#) that members of this [department](#) comply with the provisions of Government Code § 7071 with respect to military equipment.

BEST PRACTICE

MODIFIED

705.3: MILITARY EQUIPMENT COORDINATOR

The [Chief of Police](#) designates the Professional Standards Unit to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

- Acting as liaison to the governing body for matters related to the requirements of this policy.
- Identifying [department](#) equipment that qualifies as military equipment in the current possession of the [Department](#), or the equipment the [Department](#) intends to acquire that requires approval by the governing body.
- Conducting an inventory of all military equipment annually.
- Collaborating with any allied agency that may use military equipment within the jurisdiction of [Chino Police Department](#) (Government Code § 7071).
- Preparing for, scheduling, and coordinating the annual community engagement meeting to include:
 - Publicizing the details of the meeting.
 - Preparing for public questions regarding the [department](#)'s funding, acquisition, and use of equipment.
- Preparing the annual military equipment report for submission to the [Chief of Police](#) and insuring that the report is made available on the [department](#) website (Government Code § 7072).
- Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the [Department](#) will respond in a timely manner.

STATE

705.4: APPROVAL

The [Chief of Police](#) or the authorized designee shall obtain approval from the governing body by way of an ordinance adopting the military equipment policy. As part of the approval process, the [Chief of Police](#) or the authorized designee shall ensure the proposed military equipment policy is submitted to the governing body and is available on the [department](#) website at least 30 days prior to any public hearing concerning the military

equipment at issue (Government Code § 7071). The military equipment policy must be approved by the governing body prior to engaging in any of the following (Government Code § 7071):

- a. Requesting military equipment made available pursuant to 10 USC § 2576a.
- b. Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
- c. Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
- d. Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this [department](#).
- e. Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body.
- f. Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.
- g. Acquiring military equipment through any means not provided above.

STATE MODIFIED

705.5: COORDINATION WITH OTHER JURISDICTIONS

Military equipment used by any member of this jurisdiction shall be approved for use and in accordance with this Department policy. Military equipment used by other jurisdictions that are providing mutual aid to this jurisdiction shall comply with their respective military equipment use policies in rendering mutual aid.

AGENCY CONTENT

705.6: MAINTENANCE OF MILITARY USE SUPPLY LEVELS

When stocks of military equipment have reached low levels, the Department may order up to 30% of stock in a fiscal quarter without City Council's pre-approval to maintain essential availability for the police department's needs.

AGENCY CONTENT

705.7: COMPLIANCE

The Professional Standards Unit will ensure that all Department members comply with this policy. The Professional Standards Unit will conduct an annual audit. The Chief of Police or the authorized designee will be notified of any policy violations and, if needed, the violation(s) will be referred to the Professional Standards Unit and handled in accordance with the Personnel Complaints Policy. All instances of non-compliance will be reported to Chino City Council via the annual military equipment report.

Any member of the public can register a question or concern regarding military use equipment by contacting the Chino Police Department via email at watchcommander@chinopd.org, which will be routed to the Professional Standards Unit. A response to the question or concern shall be completed by the Department in a timely manner.

Any member of the public can submit a complaint to any member of the Department and in any form (i.e. in person, telephone, email, etc.). Once the complaint is received, it should be routed to the Professional Standards Unit in accordance with Personnel Complaints Policy.

STATE

705.8: ANNUAL REPORT

Upon approval of a military equipment policy, the [Chief of Police](#) or the authorized designee should submit a military equipment report to the governing body for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment is available for use (Government Code § 7072).

The [Chief of Police](#) or the authorized designee should also make each annual military equipment report publicly available on the [department](#) website for as long as the military equipment is available for use. The report shall include all information required by Government Code § 7072 for the preceding calendar year for each type of military equipment in [department](#) inventory.

STATE

MODIFIED

705.9: COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual "Military Equipment" report, the [Department](#) shall hold at least one well-publicized and conveniently located community engagement meeting, at which the [Department](#) should discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

STATE

MODIFIED

705.10: MILITARY EQUIPMENT INVENTORY

The following constitutes a list of qualifying equipment for the [Department](#)

“MILITARY EQUIPMENT” as defined by AB 481 as of February 2026

1. Unmanned, remotely piloted, powered aerial or ground vehicles (Category 1)
 - a. **Description, quantity, capabilities, and purchase cost:**
 - i. DJI PHANTOM 4 PRO, cost: approximately \$800 each, quantity: 2. UAS that weighs approximately 3 pounds and has video recording capabilities, approximately 30 minutes of flight time.
 - ii. DJI MAVIC 2 ENTERPRISE ADVANCED, cost: approximately \$3,500 each, quantity: 2. UAS that weighs approximately 2.5 pounds has infrared capability and is able to record video with approximately 30 minutes of flight time.
 - iii. DJI MAVIC AIR, cost: approximately \$700 each, quantity: 2. UAS that weighs approximately 1 pound and is able to record video and audio with approximately 20 minutes of flight time.
 - iv. DJI Avata, cost: approximately \$1300 each, quantity 1. UAS weighs approximately 2 pounds and is used to fly indoors. The Avata is able to record video and audio with approximately 20 minutes of flight time.
 - v. DJI Mavic 3T, cost: Approximately \$5500 each, quantity 3. UAS weighs approximately 2.5 pounds, has infrared capability and is able to record video with approximately 35 minutes of flight time.
 - b. **Purpose:** To be deployed when its view would assist officers or incident commanders with the following situations, in compliance with FAA regulations and with respect for constitutional rights and privacy, which include but are not limited to: Crime scene documentation, traffic collision scene documentation, searches for missing persons, disaster response, searches for suspects who are believed to be hiding within a defined incident perimeter, in support of search warrant or tactical operations such as barricaded suspects, mapping of critical infrastructure for Homeland Security purposes, security operations at larger public gatherings, where images are not recorded except for criminal behavior, critical incident management, enforcement of City Municipal Codes related to Health and Safety, such as fireworks, aerial imaging services to other units of government.
 - c. **Authorized Use:** Only assigned operators who have completed the required training shall be permitted to operate UAS equipment during approved missions.
 - d. **Expected Life Span:** All UAS equipment, approximately 3-5 years.
 - e. **Fiscal Impact:** Annual maintenance and battery replacement cost is approximately \$400.
 - f. **Training:** All Department UAS operators are licensed by the Federal Aviation Administration for UAS operation. In addition, each operator must attend a 40-hour department training and ongoing quarterly training.
 - g. **Legal and Procedural Rules:** Use is established in the Unmanned Aerial System’s Policy and FAA Regulation 14 CFR Part 107. It is the policy of the Chino Police Department to utilize UAS only for official law enforcement purposes, and in a manner that respects the privacy of our community, pursuant to State and Federal law.
2. Unmanned, remotely piloted, powered aerial or ground vehicles (Category 1)

- a. **Description, quantity, capabilities, and purchase cost:**
- i. ICOR Mini-Caliber robot, cost: approximately \$80,000, quantity: 1. Designed for rapid tactical missions, the robot is simple to operate and quick to deploy for searching rooms, hallways, stairwells, and confined spaces. With rubber tracks and articulating front and rear flippers, the Mini-CALIBER effortlessly climbs stairs. It also includes an extendible rotating claw arm that simplifies opening door handles.
 - ii. Recon Robotics, Throwbot XT, cost: approximately \$12,000 each, quantity: 2. The Throwbot® XT is a throwable, mobile micro-robot that provides both audio and video reconnaissance of dangerous environments. Personnel can use the new micro-robot to quickly gain situational awareness during high-risk operations and surveillance missions.
 - iii. Recon Robotics, Throwbot® 2 (TB2), cost: \$16,270 each, quantity: 1. The robot is a throwable micro-robot platform that enables operators to obtain instantaneous video and audio reconnaissance within indoor or outdoor environments.
- b. **Purpose:** To be deployed when its capabilities would assist officers or incident commanders when dealing with tactical or lifesaving operations. The robot can be directed to move through a structure and transmit real-time video and audio. These reconnaissance features can locate and identify subjects, confirm presence of hostages, and reveal building layout. These robotic technologies may be used in many different circumstances including but not limited to:
- Searches for suspects who are believed to be hiding within a defined incident perimeter, in support of search warrant or tactical operations such as barricaded suspects, hostage rescue incident, crisis negotiations, disaster response.
- c. **Authorized Use:** These robotic technologies are primarily used by trained SWAT officers, however, may be utilized by additional personnel as needed.
- d. **Expected Life Span:** Approximately 5-10 years.
- e. **Fiscal Impact:** Warranties for these products are limited (2 years). Maintenance costs are then considered out of pocket and can range from \$500 and up for repairs.
- f. **Training:** While not required by law, specialized training in the utilization of these devices is recommended. SWAT personnel train with these devices regularly and maintain their serviceability.
- g. **Legal and Procedural Rules:** It is the policy of the Chino Police Department to utilize a robot only for official law enforcement purposes, and in a manner that respects the privacy of our community, pursuant to State and Federal law.
3. Command and Control Vehicles (Category 5)
- a. **Description, quantity, capabilities, and purchase cost:**
- LENCO BEARCAT, G2, cost: approximately \$273,000, quantity: 1. The Lenco Bearcat, G2, is an armored vehicle that seats 10-12 personnel with open floor plan that allows for rescue of downed personnel or civilians. The Bearcat G2 has increased ground clearance and a robust suspension which allows for an emergency response to almost any situation. It can stop various projectiles, which

provides greater safety to the community and officers beyond the protection level of shield and personal body armor.

- b. **Purpose:** To be used in response to critical incidents to enhance officer and community safety, improve scene containment and stabilization, and assist in resolving critical incidents.
 - c. **Authorized Use:** The use of armored vehicles shall only be authorized by a watch commander or SWAT commander, based on the specific circumstances of a given critical incident. Armored vehicles shall be used only by officers trained in their deployment and in a manner consistent with department policy and training.
 - d. **Lifespan:** Lenco Bearcat model G2, approximately 15 years.
 - e. **Fiscal Impact:** Annual maintenance cost of approximately \$1,000.
 - f. **Training:** All driver/operators shall attend formalized instruction and be trained in vehicle operations and practical driving instruction.
 - g. **Legal and Procedural Rules:** Use is established in the Vehicle Use Policy. It is the policy of the Department to utilize armored vehicles only for official law enforcement purposes, and pursuant to State and Federal law.
4. Command and Control Vehicles (Category 5)
- a. **Description, quantity, capabilities, and purchase cost:**
Mobile Command Center (MCC): A 2002 Workhorse RV, cost: approximately \$195,000, quantity: 1. The MCC is a retrofit recreational vehicle containing a mobile office that provides shelter, access to police department computer systems, and restroom facilities for extended events. The MCC can also be utilized for SWAT/CNT and other critical incidents, preplanned large events, searching for missing persons, natural disasters, and community events.
 - b. **Purpose:** To be used based on the specific circumstances of a given critical incident, large event, operations, natural disaster, or community event.
 - c. **Authorized Use:** The MCC shall be used by officers trained in its deployment and in a manner consistent with department policy and training.
 - d. **Lifespan:** Approximately 15-year lifespan on chassis and vehicle structure. Upgrades needed to maintain IT systems.
 - e. **Fiscal Impact:** Annual maintenance cost is approximately \$3,500.
 - f. **Training:** The driver/operator shall receive training in the safe handling of the vehicle on a closed training course. Once the driver/operator has shown competence in vehicle handling, they will be allowed to deploy the vehicle for department authorized use.
 - g. **Legal and Procedural Rules:** Use is established in the Crisis Response Unit Policy. It is the policy of the Department to use the MCC only for official law enforcement purposes, and in accordance with California State law regarding the operation of motor vehicles.
5. Command and Control Vehicles (Category 5)

- a. **Description, quantity, capabilities, and purchase cost:**
 - b. **Tactical Response Vehicle (TRV):** A 2017 Chevrolet Suburban on a 3500 Chassis, cost: approximately \$83,000, quantity: 1. The TRV is used as a mobile command and control vehicle for extended operations and critical incidents. The TRV is outfitted with specialized equipment to support field personnel and incident commanders.
 - c. **Purpose:** To be used to facilitate command and control at critical incidents, as a rapidly deployable response vehicle. It supports the function of incident commanders until the scene is stabilized or when extended, the MCC is deployed.
 - d. **Authorized Use:** The TRV shall be deployed by officers authorized for its deployment by the Watch Commander or their designee and in a manner consistent with department policy and training.
 - e. **Lifespan:** Approximately 10-year lifespan.
 - f. **Fiscal Impact:** Annual maintenance cost is approximately \$1,000.
 - g. **Training:** The driver/operator shall receive training or instruction in the safe handling of the vehicle.
 - h. **Legal and Procedural Rules:** Use is established in the Vehicle Use Policy. It is the policy of the department to use the TRV only for official law enforcement purposes, and in accordance with California State law regarding the operation of motor vehicles.
6. Command and Control Vehicles (Category 5)
- a. **Description, quantity, capabilities, and purchase cost:**
 - b. **Special Weapons and Tactics (SWAT) Team Van:** A 2016 Ford Transit Van 350 Chassis, cost: approximately \$39,000, quantity: 1. The SWAT Team Van is used to transport specialized SWAT Team equipment and was specially built to do so.
 - c. **Purpose:** To be used for the transportation of specialized SWAT Team equipment for training and for authorized SWAT Team operations.
 - d. **Authorized Use:** The SWAT Team Van shall be used by officers authorized for its deployment by the SWAT Team Commander or their designee and in a manner consistent with department policy and training.
 - e. **Lifespan:** Approximately 10-year lifespan.
 - f. **Fiscal Impact:** Annual maintenance cost is approximately \$1,000.
 - g. **Training:** The driver/operator shall receive training in the safe handling of the vehicle. Once the driver/operator has shown competence in vehicle handling, they will be allowed to deploy the vehicle for department authorized use.
 - h. **Legal and Procedural Rules:** Use is established in the Vehicle Use Policy. It is the policy of the department to use the SWAT Team Van only for official law enforcement purposes, and in accordance with California State law regarding the operation of motor vehicles.
7. Command and Control Vehicles (Category 5)

- a. **Description, quantity, capabilities, and purchase cost:**
 - b. **Crisis Negotiation Team (CNT) Van:** A 2020 Ford Transit Van 350 Chassis, cost: approximately \$41,000, quantity: 1. The CNT Van is used to support the function of the Crisis Negotiation Team as outlined in the Crisis Response Unit (CRU) policy.
 - c. **Purpose:** To be used for the transportation of CNT members and CNT operations conducted in support of the SWAT team.
 - d. **Authorized Use:** The CNT Van shall be used by officers authorized for its deployment by the CRU Commander or their designee and in a manner consistent with department policy and training.
 - e. **Lifespan:** Approximately 10-year lifespan.
 - f. **Fiscal Impact:** Annual maintenance cost is approximately \$1,000.
 - g. **Training:** The driver/operator shall receive training in the safe handling of the vehicle. Once the driver/operator has shown competence in vehicle handling, they will be allowed to deploy the vehicle for department authorized use.
 - h. **Legal and Procedural Rules:** Use is established in the Vehicle Use Policy. It is the policy of the department to use the CNT Van only for official law enforcement purposes, and in accordance with California State law regarding the operation of motor vehicles.
8. Battering rams, slugs and breaching apparatuses that are explosive in nature (Category 7)
- a. **Description, quantity, capabilities, and purchase cost:**
 - i. Lenco BEARCAT, G2 BEAR-CAT vehicles have attachable metal booms that can be used for breaching structures, fences, or ramming objects during high-risk incidents, to include active shooter incidents on school grounds, buildings or other structures, cost: included with purchase of BEARCAT G2 quantity: 1.
 - ii. Ballistic Breaching is used to gain access to fortified structures using steel or security doors. The breaching rounds deployed from a shotgun and are only used by trained personnel with a legitimate law enforcement purpose. The breaching ammunition is as follows:
 - (1) Royal Arms 275 grain copper frangible, cost: \$4.50/round, quantity: 200 rounds. For use on solid wood doors, locks, and hinges.
 - (2) Royal Arms 425 grain copper frangible, cost: \$4.50/round, quantity 100 rounds. For use on heavy locks, dead-bolts & hinges, solid-oak, and steel doors.
 - (3) Royal Arms HP cutter 450 grain, cost: \$5.00/round, quantity 100 rounds. Cuts re-bar, penetrates security glass, car doors, punches into engine blocks.
 - (4) Royal Arms copper frangible 500 grain, cost: \$5.00/round, quantity 100 rounds. For use on heavy Locks, Cross-bolts, and Hinges (Steel Doors / Steel Frames)
 - b. **Purpose:** To be used in response to critical incidents or CRU operations to enhance officer and community safety, improve scene containment and

stabilization. The use of breaching apparatus is for the rapid, positive, and dynamic access to an objective in order to bypass obstructions such as walls, doors and windows to gain access to a desired location with legal authority.

- c. **Authorized Use:** The use of battering rams, slugs and breaching apparatuses that are explosive in nature are limited to incidents under the direction of the CRU Commander or their designee. They shall only be used by officers trained in their deployment and in a manner consistent with department policy and training.
 - d. **Lifespan:** Approximately 10 years.
 - e. **Fiscal Impact:** No measurable fiscal impact for maintenance.
 - f. **Training:** All operators of this equipment shall attend formalized and continuing training in its use prior to deployment. Any personnel deploying breaching rounds will attend a course in its use prior to deployment.
 - g. **Legal and Procedural Rules:** Use is established in the Crisis Response Unit and Rapid Response and Deployment policies. It is the policy of the department to battering rams, slugs and breaching apparatuses that are explosive in nature, only for official law enforcement purposes, and pursuant to State and Federal law.
9. Specialized Firearms and Ammunition of less than .50 caliber (As defined by PC30510 and 30515) (Category 10)
- a. **Description, quantity, capabilities, and purchase cost:**
 - i. Daniel Defense DDM4 MK12 Carbine, caliber: .223 and 5.56 NATO, cost: \$1700 each, quantity: 117. The Daniel Defense DDM4 MK12 is a high-precision rifle that fires .223 caliber and 5.56 NATO rounds accurately at close and long range. This rifle is the primary duty rifle issued for patrol officers, field personnel and specialized investigative units.
 - ii. Daniel Defense DDM5 Carbine, caliber: 308 WIN/ 7.62 x 51mm, cost: \$2,500, quantity: 1. The Daniel Defense DDM5 is a high precision rifle that fires 308 WIN/ 7.62 x 51mm rounds accurately at close and long range. This rifle is the primary duty rifle issued to a SWAT Long Rifle team member.
 - iii. Colt M4 Carbine, caliber: .223 and 5.56 NATO, cost: \$1,700, quantity: 6. The Colt M4 Carbine is a high precision rifle that fires .223 caliber, and 5.56 NATO rounds accurately at close and long range. This rifle is the issued for use of specialized investigative units and as back-up SWAT team weapons.
 - iv. Remington 700 bolt action rifle: 308 WIN, cost: \$900 quantity: 5. The Remington 700 rifles are long-range precision rifles that shoot 308 WIN rounds. The rifles are issued and used by our SWAT Team Long Rifle team.
 - (1) Ammunition: The Chino Police Department maintains an inventory of training and duty ammunition for the rifles listed above. The inventory fluctuates based upon training and the cycling out of duty ammunition, however it maintains approximately 25,000 rounds of duty ammunition and approximately 100,000 rounds of training ammunition. .

- (a) The following is a list of manufacturers and types of the department's duty ammunition:
 - (i) Hornaday 168 grain ELD Match TAP Precision 308 WIN
 - (ii) Hornaday 165 GMX TAP Heavy Barrier 308 WIN
 - (iii) Speer LE Gold Dot 62 grain .223
 - (iv) Hornaday TAP 75 grain .223 and 5.56 NATO
 - (b) The Chino Police Department utilizes ammunition of various types from various reputable manufacturers for training purposes, based upon availability.
 - b. **Purpose:** To be used as precision weapons to address a threat requiring more precision and/or greater distances than that of a handgun, if present and feasible.
 - c. **Authorized Use:** Only officers that complete the required POST-certified Tactical Rifle Course, which satisfies legislative training mandates as described in PC 33220, are authorized to deploy a rifle.
 - d. **Lifespan**
 - i. Daniel Defense DDM4 MK12 Carbine: No expiration.
 - ii. Daniel Defense DDM5 Carbine: No expiration.
 - iii. Colt M4 Carbine: No expiration.
 - iv. Remington 700 Bolt-action rifle: No expiration.
 - v. Ammunition: No expiration.
 - e. **Fiscal Impact:** Annual maintenance is approximately \$50 for each rifle.
 - f. **Training:** Officers shall not carry or utilize the patrol rifle unless they have successfully completed the required POST-certified Tactical Rifle Course, which satisfies legislative training mandates as described in PC 33220. Officers shall thereafter be required to successfully complete yearly training and qualification conducted by a certified firearms instructor.
 - g. **Legal and Procedural Rules:** Use is established under the Patrol Rifles Policy. It is the policy of the Chino Police Department to utilize rifles only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.
- 10. Flashbang Devices (Category 12)
 - a. **Description, quantity, capabilities, and purchase cost:**

A Noise Flash Diversionary Devices (NFDD) is a device that creates a bright flash and loud sound to temporarily divert the attention of subjects in the immediate area. NFDD are used to distract and temporarily incapacitate dangerous suspects by overwhelming their senses of vision and hearing. The distraction allows officers to seize a moment of opportunity to take control of high-risk situations.

 - i. Defense Technology Distraction Device Reloadable Body Model 8933. The Low Roll® Distraction Device® is a reloadable gun steel body with hex design. This newest version of the first reusable non-bursting canisters limits movement and rolling once deployed. cost: \$58 each, quantity: 54

- ii. Defense Technology Distraction Device 12-gram reload Model 8901 used in conjunction with the above reloadable body emits a loud “bang” and a flash of light, cost: \$34 each, quantity: 73
 - iii. CTS Flash-Bang 9Bang Model 7290-9 emits a loud “bang” and a flash of light (9) times, cost: \$100 each, quantity: 25
 - b. **Purpose:** To produce atmospheric over-pressure and brilliant white light and, as a result, can cause short-term (6 -8 seconds) physiological/psychological sensory deprivation to give officers a tactical advantage.
 - c. **Authorized Use:** Diversionary Devices shall only be used: By SWAT officers who have been trained in their proper use. In hostage and barricaded subject situations. In high-risk warrant (search/arrest) services where there may be extreme hazards to officers. During other high-risk situations where their use would enhance officer safety. During training exercises.
 - d. **Expected Lifespan:**
 - i. Defense Technology #8933, 25 Uses
 - ii. Defense Technology #8901, 5 years
 - iii. CTS #7209-9, 5 years
 - e. **Fiscal Impact:** Annual cost of the program \$5,000.
 - f. **Training:** The use of these devices is limited to those who have attended certified training course on their proper use.
 - g. **Legal and Procedural Rules:** It is the policy of the Chino Police Department to utilize diversionary devices only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force. Use of force and Crisis Response Unit policies apply.
11. Explosive Breaching Tools (Category12)
- a. **Description, quantity, capabilities, and purchase cost:**

Explosive breaching is used to gain rapid access to a room or structure when an emergent law enforcement need exists. All efforts are made to minimize the amount of energetics applied to a target, while still achieving a positive breach. Explosive breaching materials are used to make breaching charges of various shapes and strength which are specifically designed for the target. The materials release gasses, heat, and light when initiated. The pressure from the gasses released presses against mediums and or the target to cause the structure of the target to fail for a successful breach. Breaching charges are specially designed to cause structural failure of the desired target. The breaching charges in stock were built in house by the designated SWAT Team Explosive Breachers. Various types, configurations, and energetic weights are maintained for use as needed. Older charges are cycled out of stock during monthly training.

 - i. 20 pounds of C2 Sheet Explosive PETN, cost: \$49.50/ pound. A PETN based sheet explosive.
 - ii. 1500 feet, 50 grain per foot, detonation cord PETN, \$0.63/ foot. The detonating cord is a thin, flexible plastic tube usually filled with pentaerythritol tetranitrate (PETN, pentrite). With the PETN exploding at a rate of approximately 6400 m/s, any common length of detonation cord

appears to explode instantaneously. It is a high-speed fuse which explodes, rather than burns, and is suitable for detonating high explosives.

- iii. 100 Non-electric detonators 40-foot #1 delay, \$10.75 each
- iv. 10 PETN slip-on boosters, 20 gram, \$5.50 each
- b. **Purpose:** To safely gain entry into a structure when an emergent law enforcement need exists.
- c. **Authorized Use:** Explosive breaching may only occur after authorization by the Incident Commander or SWAT Commander in the field, and during training exercises.
- d. **Expected Lifespan:**
 - i. 50 grain Detonation Cord – 5 years
 - ii. C2 Sheet Explosive – Until expended
 - iii. Non-electric detonator – Until expended
 - iv. Slip-on boosters – Until expended
- e. **Fiscal Impact:** Annual cost of the program \$2,000.
- f. **Training:** All Explosive Breachers shall be licensed as a Blaster by Cal-OSHA. All Breachers will attend an approved Explosive Breaching course.
- g. **Legal and Procedural Rules:** It is the policy of the Chino Police Department to utilize rifles only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force. Use of force and Crisis Response Unit policies apply.

12. Tear Gas (Category 12)

- a. **Description, quantity, capabilities, and purchase cost:**

Chemical agent munitions, which are commonly referred to as “tear gas,” are used by the Chino Police Department as a non-lethal tool to disperse subjects engaged in civil unrest, as described by law and AB48 and Government Code 12525.2, as well as barricaded subjects for a legitimate law enforcement purpose. The Chino Police Department uses chemical agents which are used by law enforcement across the United States: CS (2-Chlorobenzylidenemalononitrile) and OC (Oleoresin Capsicum) CS is an irritating agent and lachrymator (irritates the eyes and causes tears to flow). CS has been medically tested in the UK and US, specifically by the U.S. Army. There are no known allergic reactions to CS. OC was de-regulated in California in 1996, is endorsed by the FBI, and is available to civilians to legally possess (2.5oz or less). OC is an inflammatory agent which causes involuntary closure of eyes (open in 2-5 minutes) and respiratory inflammation (subsides in approximately 2 minutes)

 - i. **CTS #5230B** – Pyrotechnic grenade designed for indoor use delivering a maximum amount of irritant smoke throughout multiple rooms with minimal risk of fire. Cost: \$35 Each, quantity: 13.
 - ii. **Defense Technology #1016** – Pyrotechnic canister grenade emitting CS smoke through for 20 to 40 seconds. This is a launchable grenade; however, it is normally used as a signaling or covering device. Though this device is slightly over four inches in length, it produces a smoke cloud so fast it appears to be an enveloping screen produced by a full-size tactical

- grenade. May be launched or hand thrown. Cost: \$26.40 each, quantity: 15.
- iii. **Defense Technology #1032** – The design of the Tri-Chamber Flameless CS Grenade allows the contents to burn within an internal can and disperse the agent safely with reduced risk of fire. The grenade is designed primarily for indoor tactical situations to detect and/or dislodge a barricaded subject. The purpose of the Tri-Chamber Flameless Grenade is to minimize the risks to all parties through pain compliance, temporary discomfort, and/or incapacitation of potentially violent or dangerous subjects. Cost: \$38.40, quantity: 10.
 - iv. **Defense Technology #2262** – The Ferret® 40mm Round is non-burning and suitable for indoor use. Used primarily by tactical teams, it is designed to penetrate barriers, such as windows, hollow core doors, wallboard, and thin plywood. Upon impacting the barrier, the nose cone ruptures and instantaneously delivers a small chemical payload inside of a structure or vehicle. In a tactical deployment situation, the 40mm Ferret is primarily used to dislodge barricaded subjects from confined areas. Its purpose is to minimize the risks to all parties through pain compliance, temporary discomfort and/or incapacitation of potentially violent or dangerous subjects. Cost: \$23.60, quantity: 35.
 - v. **Defense Technology #6182 Spede-Heat™** - The Spede-Heat™ CS Long-Range Munitions delivers one chemical canister of CS agent from a 40 mm launcher down range up to 150 yards. The Spede-Heat™ is a pyrotechnic round designed specifically for outdoor use in crowd control situations with a high-volume continuous burn that expels its payload in approximately 20-40 seconds from a single source. Cost: \$31 each, quantity: 41.
 - vi. **Defense Technology #1026 Triple-Chaser** – The Triple-Chaser CS consists of three separate canisters pressed together with separating charges between each. When deployed, the canisters separate and land approximately 20 feet apart allowing increased area coverage in a short period of time. This is a hand-thrown munition. Cost \$38.50 each, quantity: 10.
 - vii. **Defense Technology #1080 Riot Control OC** - The Riot Control OC grenade is designed specifically for outdoor use in crowd control situations with a high volume of continuous burn that expels its payload in approximately 20-40 seconds through four gas ports located at the top of the canister. This grenade can be used to conceal tactical movement or to route a crowd. This is a hand-thrown munition. Cost: #38.50 each, quantity: 6.
 - viii. **Defense Technology #6042 Muzzle Blast CS** – The Muzzle Blast CS round can be used in crowd management and in tactical operations such as a barricaded subject, room clearing, area denial and for small space contamination. As a pain compliance round it is an excellent device for deploying chemical-laden CS powder at close ranges. This is deployed from a 40mm launcher. Cost: \$31 each, quantity: 12.
 - ix. **Defense Technology #6040 Muzzle Blast OC** – The Muzzle Blast OC round can be used in crowd management and in tactical operations such as a barricaded subject, room clearing, area denial and for small space contamination. As a pain compliance round it is an excellent device for deploying chemical-laden OC powder at close ranges. This is deployed from a 40mm launcher. Cost: \$31 each, quantity: 8.

- x. **Defense Technology #1097** Rubber Ball CS Blast – The Rubber Ball CS Blast grenade is a maximum effect device that delivers three stimuli for psychological and physiological effects: light, sound, and CS. The Rubber Ball CS Blast combines loud report and flash with effects of chemical agents. This is a hand-thrown munition. Cost: \$35 each, quantity: 3.
- xi. **Defense Technology #1082** Riot Control Continuous Discharge CS – The Riot Control Continuous Discharge CS is specifically designed for outdoor use in crowd control situations with a high-volume continuous burn that expels its payload in approximately 20-40 seconds through four gas ports located on the top of the canister. This is a hand-thrown munition. Cost: \$38.50 each, quantity: 14.
- xii. **Defense Technology #6172** Skat Shell CS – The Skat Shell CS multiple chemical projectile round is designed to deliver multiple CS canisters from a 40mm launcher. It is designed for outdoor use and is widely used for crowd management for the rapid and broad deployment of a chemical agent by a single grenadier. This is deployed from a 40mm launcher. Cost: \$31 each, quantity: 8.
- xiii. **Defense Technology #6320**, 40mm Direct Impact OC. A less lethal 40mm lightweight plastic and crushable foam projectile fired from a 40mm launcher. The 39-gram crushable foam projectile delivers 120 ft/lbs. of energy upon impact in addition to dispersion of 5 grams of OC irritant. The 40mm Direct Impact OC Round provides accurate and effective performance when fired from the approved distance of not less than five (5) feet and as far as 120 feet from the target. Cost \$31, quantity 5.
- xiv. **Defense Technology #6322**, 40mm Direct Impact CS. A less lethal 40mm lightweight plastic and crushable foam projectile fired from a 40mm launcher. The 39-gram crushable foam projectile delivers 120 ft/lbs. of energy upon impact in addition to dispersion of CS. The 40mm Direct Impact CS Round provides accurate and effective performance when fired from the approved distance of not less than five (5) feet and as far as 120 feet from the target. Cost \$31, quantity 4.
- xv. **Defense Technology #1092**, Han-ball CS. The Han-ball CS is an outdoor use grenade expelling its payload in approximately 15-20 seconds. The grenade holds approximately 1.6 ounces of active agent which is expelled through three ports around the equator of the ball. Cost \$35, quantity 13.
- xvi. **Defense Technology #1063**, Military-Style Saf-Smoke Grenade. The Saf-Smoke grenade is designed for training but may also be used in operations. The Saf-Smoke Grenade offers similar burn times as the Speed-Heat and Riot Control Grenade. It emits a very white smoke. This is a hand-thrown munition. Cost \$31, quantity 15.
- xvii. **Defense Technology #1073**, Maximum HC Smoke. The Maximum Smoke grenade is designed for outdoor in crowd control and expels its payload in approximately 1.5-2 minutes through four gas ports located at the top of the canister. The grenade can be used to conceal tactical movement or route a crowd. This is a hand-thrown munition. Cost \$31, quantity 4.
- xviii. **Defense Technology #1017**, Pocket Tactical Saf-Smoke. The Pocket Tactical Saf-Smoke grenade is a small and lightweight. It will burn for approximately 20-40 seconds and is normally used as a signaling or covering device. This is a hand-thrown munition. Cost \$31, quantity 10.

- xix. **Defense Technology #6582**, 40mm Ground Marker CS 200M. The 40mm Ground Marker munition is designed to deliver an irritant payload downrange to specified distances. The spin stabilized projectile and smokeless propulsion system produce extremely consistent velocities and range. Applications for this product include crowd control, marking and obscuration. This is deployed from a 40mm launcher. Cost \$31, quantity 10.
- xx. **Defense Technology #1072**, Spede-Heat Continuous Discharge Chemical CS Grenade. A high-volume CS Grenade with continuous burn, designed for outdoor in crowd control environments, expels its payload in approximately 20-40 seconds through four gas ports at the top of the canister, three on the side and one on the bottom. This is a hand-thrown munition. Cost \$37, quantity 13.
- xxi. **Defense Technology #1082**, The Stinger Grenade is a maximum effect device that delivers three stimuli for psychological and physiological effects: rubber pellets, light and sound. The Stinger Grenade is most widely used as a crowd management tool. The Rubber Ball Blast Grenade is used to deliver 60 Caliber Rubber Balls with the stimuli of light and sound. The grenade is most widely used as a crowd management training tool by Law Enforcement and Corrections. The Rubber Ball Blast has an initial 1.5 second delay that initiates fuze assembly separation, followed by another .5 second delay before the function of the device. Cost \$71.25, quantity 13.
- xxii. **Aerko Clear Out #AER1145**, 6 ounce Burst Fogger. Aerko Clear Out fogger is a non-flammable aerosol which delivers an aerosol comprised of a mixture of CS and OC. It is a chemical agent used to force occupants of an enclosed space to leave the area. This is a hand-thrown munition. Cost \$19, quantity 12.

- b. **Purpose:** To be used in response to incidents of civil unrest as described by law and AB48 and Government Code 12525.2, as well as barricaded subjects, critical incidents, CRU operations to enhance officer and community safety.
- c. **Authorized Use:** The use of chemical agents will be done so at the direction of a Mobile Field Force Commander or SWAT Commander.
- d. **Lifespan:** The lifespan of each chemical agent is approximately 5 years from the date of manufacture (each munition has its manufacture date affixed).
- e. **Fiscal Impact:** No measurable fiscal impact for maintenance. The cost of the program is approximately \$4,000.
- f. **Training:** Certified training in the use of chemical agents for each appropriate use in crowd control or by the SWAT team will be completed prior to its use by any department member.
- g. **Legal and Procedural Rules:** Use is described in the Use of Force, Civil Disturbance or Unusual Occurrence Plan, First Amendment Assemblies policies. It is the policy of the department to use this device only for official law enforcement purposes, and pursuant to State and Federal law.

13. PepperBall Launchers and Munitions (Category 12)

- a. **Description, quantity, capabilities, and purchase cost:**
- PepperBall gives law enforcement professionals a powerful, non-lethal option for defense. PepperBall launchers use high pressure air to deliver PAVA (Pelargoinic Acid Vanillylamide) powder projectiles which are similar to a powdered “pepper spray.” The PAVA projectiles deliver kinetic energy impacts as well as the PAVA powder. It is a de-escalation tool to avoid further injuries or lethal options to a subject.
- i. PepperBall Launcher- The TAC-SA PRO is an advanced semi-automatic launcher, expertly designed for demanding situations such as crowd management and daily patrol. This launcher excels at rapidly dispersing PAVA across large areas or controlled environments, a crucial capability for operational teams in high-intensity scenarios. Cost \$1,116, quantity 7.
 - ii. PepperBall Live Projectiles. The basic PepperBall projectile contains 2% PAVA pepper powder, and is designed for direct impact and area saturation, especially in confined, interior spaces. Discharged from a PepperBall Launcher, the projectile has a velocity of 280-350 FPS. The projectile has a direct impact of 60ft and an area of saturation of 150+ft. The projectile contains 0.5% PAVA Powder. Cost: \$900/ per 375 rounds, quantity: 1500.
 - iii. PepperBall Inert Projectiles. The Inert PepperBall projectile contains a harmless scented powder and is designed for direct impact and for training with a PepperBall Launcher, the projectile has a velocity of 280-350 FPS. The projectile has a direct impact of 60ft. Cost: \$400/ per 375 rounds, quantity: 200.
- b. **Purpose:** To provide officers with a non-lethal option to deliver a chemical agent and kinetic impact to subjects for a legitimate law enforcement purpose, to affect an arrest, prevent escape or overcome resistance as define by law and department policy. It is a de-escalation tool to avoid further injuries or lethal options to a subject.
- c. **Authorized Use:** Officers may deploy a PepperBall launcher in incidents of civil unrest as described by law and AB48 and Penal Code 13652, as a non-lethal option to deliver a chemical agent and kinetic impact on subjects who are violent, threatening violence, who are armed, or threatening self-harm, and barricaded subjects.
- d. **Expected Lifespan:**
- i. Launchers – 5-10 years.
 - ii. Live and inert projectiles - 5 years
- e. **Fiscal Impact:** Annual maintenance costs are approximately \$50/ launcher. Annual cost of the program \$2,000.
- f. **Training:** The use of these devices is limited to those who have attended certified training course on their proper use.
- g. **Legal and Procedural Rules:** Use is described in the Control Devices and Techniques policy. It is the policy of the Chino Police Department to utilize less-

lethal devices only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.

14. Long Range Acoustic Device (LRAD) (Category 13)
 - a. **Description, quantity, capabilities, and purchase cost:**

LRAD 100X Portable Hailing System, cost: \$6,000, quantity: 1. The Model 100X Portable Hailing System is a self-contained, hand-held, portable communications device for use in on-scene and tactical communications. It has the capability to be 20- 30 dB louder than legacy bullhorns and vehicle-based P.A. systems, while still being 4x- 6x louder and more intelligible than products with a comparable size and weight. Weighing at only 15 lbs. with battery.
 - b. **Purpose:** To be used in response to critical incidents or CRU operations to enhance officer and community safety, improve scene containment and stabilization. The use of breaching apparatus is for the rapid, positive, and dynamic access to an objective in order to bypass obstructions such as walls, doors and windows to gain access to a desired location with legal authority.
 - c. **Authorized Use:** The LRAD 100X can be used as a public address (PA) system during tactical situations or at large events where its use will benefit the community and public safety.
 - d. **Lifespan:** Approximately 10 years.
 - e. **Fiscal Impact:** No measurable fiscal impact for maintenance.
 - f. **Training:** Training in its use will be conducted prior to its use by any department member.
 - g. **Legal and Procedural Rules:** It is the policy of the department to use this device only for official law enforcement purposes, and pursuant to State and Federal law.

15. 40mm Projectile Launchers, Specialty Impact Munitions (Category 14)
 - a. **Description, quantity, capabilities, and purchase cost:**
 - i. Defense Technology/ LMT, 40mm single-shot launcher, #1425, cost: \$1000 each, quantity: 59. The 40mm single launcher is a tactical single shot launcher will fire standard 40mm less lethal ammunition, up to 4.8 inches in cartridge length.
 - ii. Defense Technology/ LMT, 40mm 4-shot launcher, #1440, cost: \$1000 each, quantity: 3. The 40mm 4-shot launcher is a tactical launcher will fire standard 40mm less lethal ammunition, up to 4.8 inches in cartridge length.
 - iii. Defense Technology/ LMT, 7-inch M203 40mm single-shot launcher, #LMP350/L2X1, cost: \$1500 each, quantity: 2. The 40mm single launcher is a tactical launcher that will fire standard 40mm less lethal ammunition, up to 4.8 inches in cartridge length.
 - iv. Defense Technology #6325, 40mm eXact Impact Sponge Round. A less lethal 40mm lightweight plastic and foam projectile fired from a 40mm launcher. The 40-gram foam projectile delivers 120 ft/lbs. of energy on impact. The 40mm Exact Impact Sponge Round provides accurate and effective performance when fired from the approved distance of not less than five (5) feet and as far as 131 feet from the target. Cost: \$20 each, quantity: 275.

- v. Defense Technology #6326, 40mm Direct Impact Marking Round. A less lethal 40mm lightweight plastic and foam projectile fired from a 40mm launcher. The 40-gram foam projectile delivers 120 ft/lbs. of energy on impact and loaded with a green marking agent. The 40mm Exact Impact Sponge Round provides accurate and effective performance when fired from the approved distance of not less than five (5) feet and as far as 131 feet from the target. Cost: \$20 each, quantity: 10.
- b. **Purpose:** To limit the escalation of conflict where employment of lethal force is prohibited or undesirable.
- c. **Authorized Use:** Situations for use of the less lethal weapon systems may include, but are not limited to:
Self-destructive, dangerous and/or combative individuals, riot/crowd control and civil unrest incidents as described by law and AB48 and Government Code 12525.2, circumstances where a tactical advantage can be obtained, potentially vicious animals, training exercises or approved demonstrations.
- d. **Training:** Sworn members utilizing 40mm less lethal launchers are trained in their use by POST certified less lethal instructors.
- e. **Lifespan:** Defense Technology/ LMT #1425, 1140, M203: approximately 25 years. Exact Impact Sponge: approximately 5 years.
- f. **Fiscal Impact:** Annual maintenance is approximately \$50 for each launcher.
- g. **Legal and Procedural Rules:** Use is established Control Devices and Techniques Policy. It is the policy of the Chino Police Department to utilize the 40mm only for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the use of force.

MAINTENANCE OF MILITARY USE SUPPLY LEVELS

When stocks of military equipment have reached low levels, the Department may order up to 30% of stock in a fiscal quarter without City Council's pre-approval to maintain essential availability for the police department's needs.

**MEMORANDUM
CITY OF CHINO
FINANCE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: KIM SAO, DIRECTOR OF FINANCE

SUBJECT

Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.

RECOMMENDATION

Receive and file the City of Chino's Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.

FISCAL IMPACT

No fiscal impact.

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Financial Stability
- Responsible Long-Range Planning
- Exemplary Leadership

Revenue:	Expenditure:
Transfer In:	Transfer Out:

BACKGROUND

The Annual Comprehensive Financial Report (ACFR) is the City's primary financial reporting document, providing a detailed and audited overview of the City's financial condition. The ACFR includes financial statements, fund balances, and disclosures prepared in accordance with Governmental Accounting Standards Board (GASB) requirements. It serves as a critical tool for financial transparency, policy evaluation, and informed decision-making by City leadership, residents, and other stakeholders.

Pursuant to the California Government Code and in accordance with Generally Accepted Accounting Principles (GAAP), the City prepares the ACFR annually to ensure accountability and provide a comprehensive assessment of municipal financial operations.

ISSUES/ANALYSIS

The Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025 has been completed in compliance with Governmental Accounting Standards Board (GASB) guidelines and reflects the City's financial position as of June 30, 2025. The ACFR presents a comprehensive assessment of the City's overall financial health.

Key components of the report include:

- **Transmittal Letter- Introductory Section (Pages i-vii):** Provides official communication from City staff to the Mayor and City Council, summarizing the City's financial condition and significant financial highlights for the fiscal year.
- **GFOA Award (Page ix)** The City of Chino was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA) for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. This recognition reflects the City's ongoing commitment to financial transparency, accountability, and excellence in municipal reporting. The City will again submit its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025, in pursuit of this distinguished award.
- **Independent Auditor's Report (Pages 1-4):** The City's independent auditors conducted the audit in accordance with Generally Accepted Auditing Standards (GAAS) and issued an **unmodified (unqualified) opinion**, which is the highest level of assurance an auditor can provide. An unmodified opinion indicates that the City's financial statements are presented fairly, in all material respects, and in accordance with generally accepted accounting principles. In other words, the auditors found no material misstatements and concluded that the financial statements can be relied upon to accurately reflect the City's financial position and results of operations.
- **Management's Discussion and Analysis (MD&A) (Pages 5-23):** Provides management's narrative overview of the City's financial performance, including major financial highlights, budgetary trends, and significant factors impacting the City's financial condition.
- **Basic Financial Statements (Pages 25-52):** Present the City's core financial information in two formats:
 - **Government-Wide Financial Statements (Pages 29-31):** Provide a broad, long-term perspective of the City's overall financial position, including long-term obligations such as pension liabilities.
 - **Fund Financial Statements (Pages 33-52):** Present a detailed view of current-year operations and short-term financial accountability across individual fund

types. These include the Governmental Fund type such as General Fund and Special Revenue Funds; Proprietary Fund type such as the Enterprise and Internal Service Funds; and Fiduciary Fund type such as the Successor Agency.

- **Notes to the Financial Statements (Pages 55-104):** Provide detailed explanations of accounting policies, required disclosures, fund balances, liabilities, and other information necessary for a full understanding of the financial statements.
- **Supplementary Information (Pages 105-177):** Includes additional schedules that provide further context for key financial data, such as pension and other post-employment benefits (OPEB) funding, as well as budget-to-actual comparisons for each fund.
- **Statistical Section (Pages 181-207):** Presents ten-year historical financial, demographic, and economic data to support long-term financial analysis and fiscal planning.

The City of Chino was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA) for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. This recognition reflects the City's ongoing commitment to financial transparency, accountability, and excellence in municipal reporting. The City will again submit its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025, in pursuit of this distinguished award.

Staff, along with the City's independent auditor, will present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025, at the City Council meeting. The presentation will provide an overview of the City's financial position, audit results, and key highlights from the report.

A digital copy of the ACFR is available on the City of Chino website at:

<https://www.cityofchino.org/223/Financial-Reports>

Attachment: June 30, 2025 Annual Comprehensive Financial Report (ACFR)



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2025
CITY OF CHINO, CALIFORNIA





City of Chino
CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Prepared by the Finance Department

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City of Chino
Annual Comprehensive Financial Report
For the year ended June 30, 2025

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EUNICE M. ULLOA
Mayor



KAREN C. COMSTOCK
CHRISTOPHER FLORES
MARC LUCIO
Council Members

CURTIS BURTON
Mayor Pro Tem

DR. LINDA REICH
City Manager

CITY of CHINO

March 31, 2026

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Chino:

The Annual Comprehensive Financial Report (ACFR) of the City of Chino for the fiscal year ending June 30, 2025, is hereby submitted in accordance with the requirements of the California Government Code. This report aims to provide a comprehensive overview of the City's financial position, operational results for the fiscal year, and additional financial information to enhance the reader's understanding of the City's financial activities.

The report has been prepared following the guidelines established by the Governmental Accounting Standards Board (GASB). The City assumes responsibility for both the accuracy of the data and the completeness and fairness of its presentation, relying on a robust framework of internal controls designed specifically for this purpose. Recognizing the balance between effectiveness and cost, these internal controls are intended to provide reasonable—not absolute—assurance that the financial statements are free from material misstatements.

The City Council annually adopts budgets through resolution, adhering to provisions outlined by City Ordinance. The City Manager is responsible for preparing and presenting the proposed annual budget and overseeing its administration following adoption. All appropriations lapse at the end of the fiscal year unless approved for carry-over. The City Manager is authorized to reallocate operating budget appropriations to cover approved expenditure, while any additions to total departmental appropriations require a majority approval by the City Council.

Badawi & Associates, Certified Public Accountants, have audited the City's financial statements for the fiscal year ended June 30, 2025, and issued an unmodified (clean) opinion. Their independent auditors' report is included at the front of the financial section of this document.

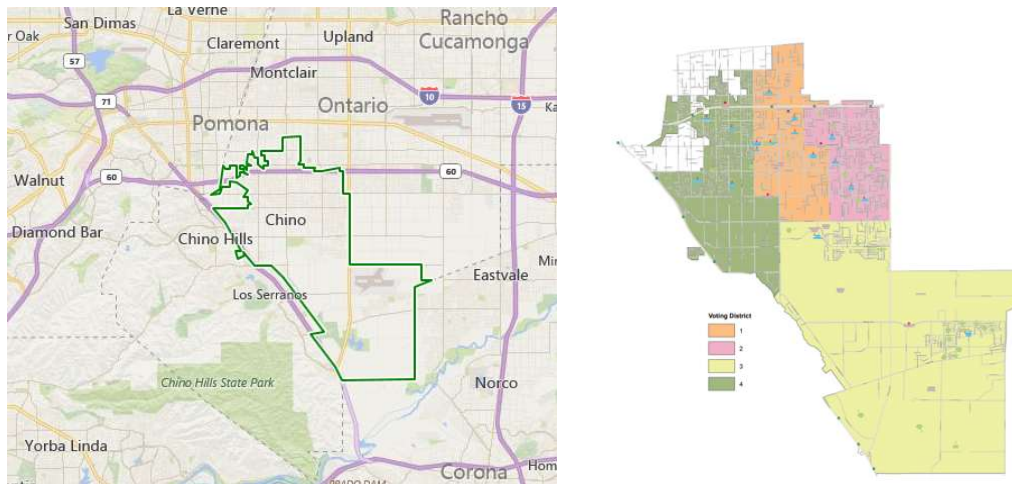
As required by Generally Accepted Accounting Principles (GAAP), management has provided a narrative introduction, overview, and analysis of the basic financial statements, known as Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and is best read in conjunction with it. The City of Chino's MD&A follows directly after the independent auditors' report.





PROFILE OF THE CITY OF CHINO

The City of Chino continues to operate under the Council-Manager form of government. Policy-making and legislative authority are vested in a City Council consisting of the mayor and four Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. During FY 2017-18, the City transitioned from an “at-large” electoral system to a “by-district” electoral system of governance. The City is now comprised of four districts, each represented by an elected Council person and an “at-large” Mayor, representing the entire City. Council Members serve four-year staggered terms, with two Council Members elected every two years. The Mayor is elected to serve a four-year term.



The City of Chino is located in the southwestern portion of the County of San Bernardino. The City is bisected by State Highways 60, 71 and 83, which provide access to the major metropolitan areas of Los Angeles, Orange, and Riverside Counties. The City of Chino is approximately 29 square miles with a current population of 94,945. The City of Chino offers a variety of residential housing, industrial complexes, and retail shopping centers for its citizens.

The City of Chino provides a full range of services for its citizens including police services, parks and recreation programs, planning and development, and street maintenance and lighting. It also operates water, sewer, and storm drain utilities and provides for refuse collection through an outside contract. The City provides services and activities for its citizens at the Senior Citizens Center and for youth at the Neighborhood Activity Center. In addition to traditional program offerings, the City also provides a comprehensive



counseling program. Recreation opportunities within the City include a regional park with a skateboard facility, community theatre, and numerous sports fields throughout the community.

MAJOR INITIATIVES

Development Activity

Chino's proximity to the ports of Los Angeles and its abundance of undeveloped land, have resulted in strong industrial and residential development activity in recent years. While the economic recovery and resulting increase in development activity were positive news for Chino and the region, this activity continues to stretch the capabilities of the Development Services Department's Building and Planning staff that are involved in the development review process as well as the Public Works Engineering staff's ability to process and inspect the increasing infrastructure throughout the City.

Business Development

Business retention and attraction continue to be a primary area of focus for the city. In an effort to maintain the City's current economic vitality, business retention and attraction, efforts included: maintaining ongoing contact with existing City businesses; and informing businesses of business workshops and seminars to the business community. City staff continue to monitor the business climate and seek to respond to assist businesses in new and innovative ways.

Community Services, Parks & Recreation

For FY 2024-25, the city offered residents a complete system of community neighborhood parks, trails and facilities, along with a wide range of recreational opportunities for the constructive use of leisure time. The City continues to seek ways to partner with such organizations as the Chino Cultural Foundation, the Chino Valley Unified School District, the County of San Bernardino, the Youth Accountability Board, the YMCA, and the City's faith-based organizations to offer safe and effective community programs.

Police Services

Public safety remained a top priority for the City during FY 2024-25. The Chino Police Department continued to deliver high-quality, community-oriented policing services while adapting to evolving public safety needs. Key initiatives included:

- **Enhanced Patrol and Response Capabilities**
The Department maintained strong response times and increased proactive patrols in high activity areas to deter crime and support neighborhood safety.
- **Community Engagement and Prevention Programs**
The City expanded outreach efforts through youth programs, neighborhood watch partnerships, and community events. These initiatives strengthen trust, improve communication, and support early intervention strategies.



- **Technology and Equipment Modernization**

Investments in upgraded communications systems, mobile data technology, and officer safety equipment improved operational efficiency and situational awareness.

Public Works

Infrastructure Maintenance and Capital Improvements

FY 2024-25 marked a year of significant progress in maintaining and improving the City's infrastructure. Public Works Engineering continued to manage a growing portfolio of capital projects driven by development activity, aging infrastructure, and community expectations for high-quality public facilities. Key accomplishments included:

- **Roadway Rehabilitation and Pavement Management**

The City advanced several pavement rehabilitation projects to preserve roadway conditions and extend asset life. Preventive maintenance strategies—such as slurry seal, crack sealing, and targeted resurfacing—were prioritized to maximize cost-effectiveness.

- **Storm Drain and Flood Control Improvements**

Public Works completed critical storm drain upgrades to improve system capacity and reduce localized flooding risks. These improvements support long-term resilience and align with regional watershed management goals.

- **Water and Sewer System Enhancements**

The City continued to replace aging water and sewer lines, upgrade pump stations, and modernize system controls. These investments ensure regulatory compliance, improve reliability, and support the City's long-term utility master planning.

- **Support for Development Activity**

As development accelerated, Public Works Engineering provided plan review, construction inspection, and infrastructure acceptance services to ensure new facilities meet City standards and integrate seamlessly with existing systems.



Human Resources

During the fiscal year, the Human Resources Department advanced several initiatives focused on strengthening workforce development, modernizing internal processes, and supporting organizational resilience. Key accomplishments included the implementation of updated recruitment and onboarding practices to accelerate hiring timelines and improve candidate experience. HR also expanded training and development opportunities for employees and supervisors, emphasizing leadership development, performance management, and compliance with evolving labor and employment regulations.

The department continued its multiyear effort to streamline personnel administration by enhancing digital workflows, improving data accuracy, and aligning classification and compensation structures with industry benchmarks. These efforts support the City's long-term goals of attracting and retaining a highly qualified workforce, promoting internal equity, and ensuring consistent application of personnel policies across all departments.

Risk Management

During the fiscal year, the City began exploring membership in a new Joint Powers Authority (JPA) to strengthen its long-term risk management capacity. This evaluation is focused on securing expanded technical resources, enhanced safety and loss prevention programs, and more robust support for claims administration and regulatory compliance. By assessing alternative JPA structures and service models, the City is positioning itself to implement long needed improvements in workplace safety, liability mitigation, and cost control. This initiative reflects the City's commitment to proactive risk management and the protection of employees, the public, and municipal assets.

FINANCIAL OVERVIEW AND LONG-TERM PLANNING

The City of Chino is committed to demonstrating strong fiscal management and maintaining transparency in its financial operations.

Fund Balance Policy

The Government Finance Officers Association (GFOA) recommends that cities maintain reserves equivalent to 16%–17% of operating revenues or expenses, representing two months of the fiscal year. Currently, the City holds a 17% reserve for operating expenses or approximately \$20 million, based on the FY 2024-25 Adopted Expenditure Budget. Recognizing the importance of financial preparedness, the City is working to update its policy to grow the fund balance further. This effort ensures sufficient reserves are available to maintain uninterrupted operations and provide essential services in the face of unforeseen events, such as economic downturns, emergencies, or unexpected revenue shortfalls.



Revenue Sustainability and Modernization

As the City's service demands and operational costs continue to grow, Chino is actively pursuing strategies to strengthen and modernize its revenue base. This includes evaluating existing revenue streams, identifying opportunities for new or enhanced revenues, and aligning fiscal policies with long-term community needs. By prioritizing stable, diversified, and forward-looking revenue sources, the City aims to sustain high-quality service delivery, support infrastructure needs, and maintain financial resilience in a rapidly evolving environment.

Measure V – 1% Sales Tax Measure

While Chino's current General Fund balance provides the City with short-term financial flexibility to provide for the continued financial solvency of the City, the Chino City Council voted on November 21, 2023, to place a 1% Sales Tax increase. On March 5, 2024, voters approved Measure V, also known as the Chino Public Safety, Roads, and Essential Services Protection Measure. This initiative raised the City's sales tax rate from 7.75% to 8.75%. It generated approximately \$24.8 million in FY 2024-25. The revenue will be dedicated to supporting essential City services, including public safety, infrastructure improvements, and community programs, while ensuring local control and fiscal accountability.

Cash and Investments

The City Council annually adopts a statement of investment policy by resolution to oversee the management of City funds. The most recent revision of this policy occurred in January 2025. The policy emphasizes the safety, liquidity, and yield of investments, with safety and liquidity being the highest priorities. Yield, as the third priority, focuses on achieving the maximum return possible within the constraints of the first two objectives. As of June 30, 2025, the City's total government-wide cash and investments amounted to \$281 million, consisting of \$185 million for governmental activities and \$96 million for business-type activities.

FY 2025-26 Budget

The FY2025-26 General Fund is projected to generate \$132.9 million in estimated revenues and transfers in. The budget for operating expenditures, capital improvement projects, and transfers out total \$128.4 million, resulting in a projected surplus of \$4.5 million.

The City of Chino is committed to improving its fiscal strength and management practices to increase general fund reserves. With a focus on leveraging its significant growth potential and adopting more effective strategies, the City is well-positioned to foster sustainable progress. By prioritizing sound financial planning and embracing opportunities for innovation, Chino has the ability to strengthen its financial foundation and ensure a brighter future for its residents.



AWARDS AND ACKNOWLEDGEMENTS

Finance Awards – The Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) awarded their prestigious Certificate of Achievement for Excellence in Financial Reporting to the City of Chino for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. Receiving this award demonstrates the City’s commitment to high standards in financial transparency and reporting. To earn this distinction, the City’s ACFR had to be easily readable, efficiently organized, and fully compliant with both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. The City believes that the current ACFR continues to uphold the standards of excellence required for the Certificate of Achievement Program. As such, the report has been submitted to the GFOA and CSMFO for consideration for another award.

Acknowledgements – The preparation of the Annual Comprehensive Financial Report is a collaborative effort that reflects the hard work and professionalism of the Finance Department staff. The City would also like to recognize the invaluable cooperation of its auditors, Badawi & Associates. This document represents the culmination of months of meticulous dedication from each member of the Finance Team. Without their unwavering commitment and expertise, this report would not have been possible.

CONCLUSION

As it looks to the future, the City of Chino remains committed to its tradition of providing compassionate and high-quality services to its residents while maintaining a focus on fiscal responsibility. The City Council continues to prioritize the delivery of exceptional customer service while laying the foundation for future financial growth. By implementing strategies to enhance revenue streams and strengthen fiscal resources, the City is well-positioned to expand its capacity to meet the growing community’s needs. The Annual Comprehensive Financial Report reflects these aspirations and serves as a blueprint for the City’s commitment to continuous improvement and responsible stewardship. The City is steadfast in its goal to allocate resources effectively, promote public safety, provide enriching recreational opportunities, ensure safe infrastructure and utilities, and offer a wide range of programs and services for its residents.

Respectfully submitted,

Handwritten signature of Linda Reich in blue ink.

Linda Reich
City Manager

Handwritten signature of Kim Sao in blue ink.

Kim Sao
Director of Finance/City Treasurer

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Chino
California**

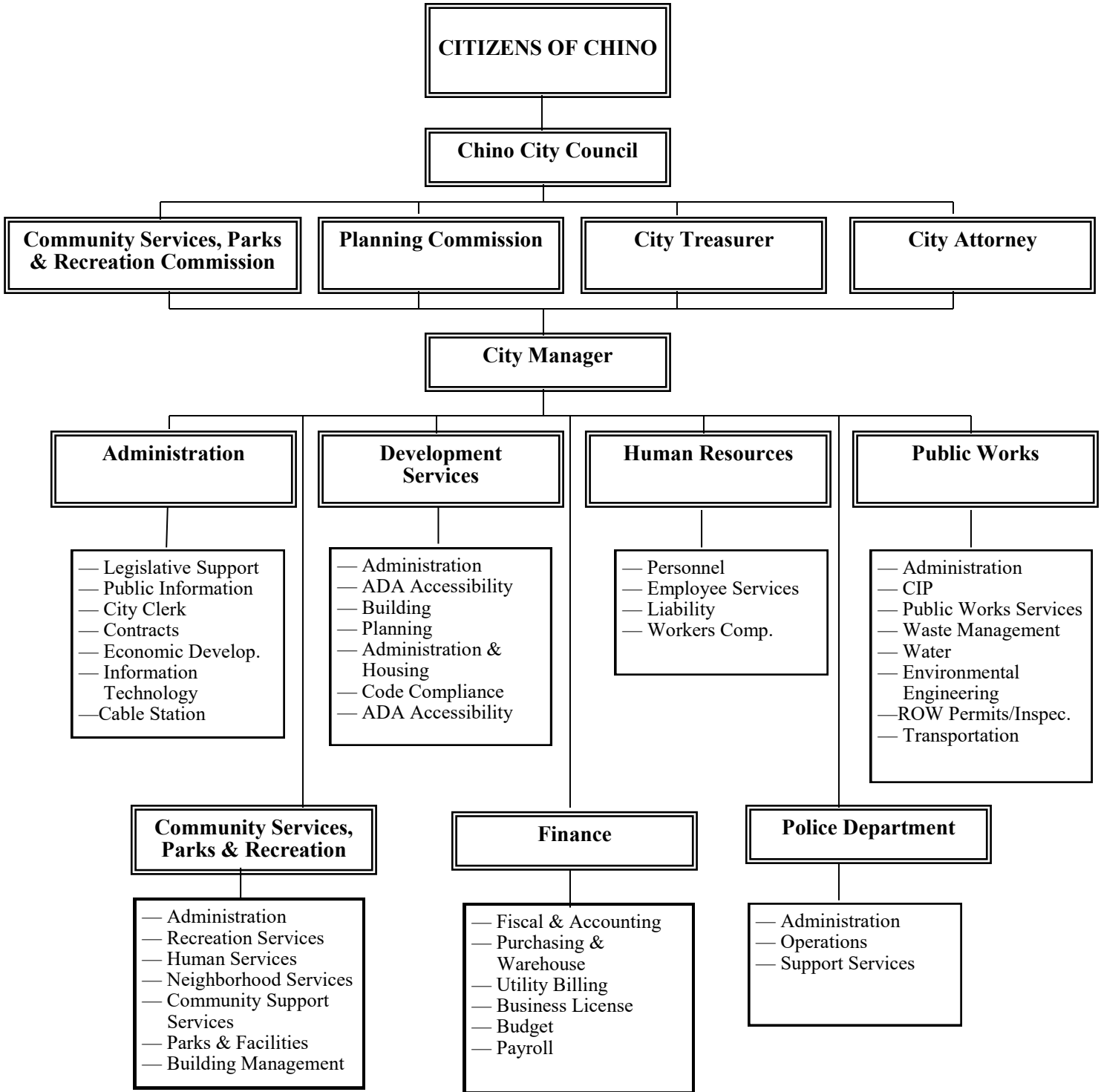
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

City Organizational Chart





Directory of City Officials As of June 30, 2025

City Council – Elected Positions

Eunice M. Ulloa	Mayor
Curtis Burton	Mayor Pro Tem
Karen Comstock	Council Member
Christopher Flores	Council Member
Marc Lucio	Council Member

Planning Commission

Jimmy Alexandris.....	Chairperson
Lissa Fraga	Vice-Chairperson
Brandon K. Blanchard	Commissioner
Kevin Cisneroz.....	Commissioner
Vincent Lopez.....	Commissioner
Steve Lewis.....	Commissioner
Lawrence Vieira.....	Commissioner

Community Services, Parks, and Recreation Commission

Robert Martinez	Chairperson
Neal Jerry.....	Vice-Chairperson
Patricia Pereda Art.....	Commissioner
Jamie Aviles.....	Commissioner
Stephanie Mendoza.....	Commissioner
Julissa Montenegro-Olivas	Commissioner
Linda Takeuchi	Commissioner

City Staff

Linda Reich.....	City Manager
Hye Jin Lee.....	Director of Public Works
Warren Morelion	Director of Development Services
Kim Sao.....	Director of Finance
Kevin Mensen	Chief of Police
Terry Doyle	Director of Human Resources
Silvia Avalos.....	Director of Community Services
Natalie Gonzaga.....	City Clerk



CITY OF CHINO CITY COUNCIL



Eunice M. Ulloa
MAYOR



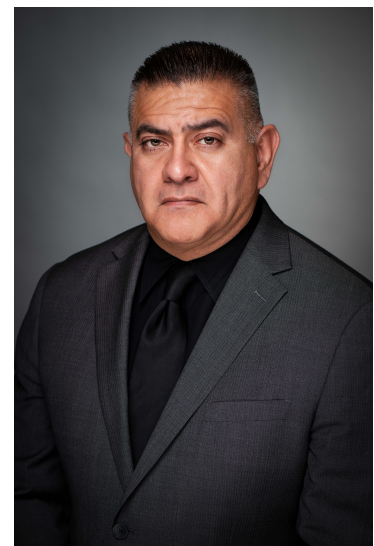
Curtis Burton
MAYOR PRO TEM



Karen Comstock
COUNCIL MEMBER



Christopher Flores
COUNCIL MEMBER



Marc Lucio
COUNCIL MEMBER

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Chino
Chino, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chino (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chino, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Water Facilities Authority, which represent 3.0 percent, and 16 percent, respectively, of the total assets and the operating revenues of the Water Enterprise Fund. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the City's equity in the Water Facilities Authority is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules for the General Fund and major special revenue funds, and the required pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Park Development Capital Projects Fund budgetary comparison schedule, combining nonmajor fund financial statements, and the individual budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

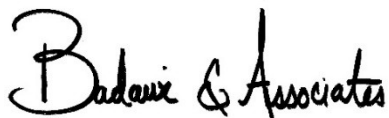
The City's Park Development Capital Projects Fund, combining nonmajor fund financial statements, and the individual budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Park Development Capital Projects Fund, the combining nonmajor fund financial statements, and the individual budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises of the introductory and the statistical sections included in the annual comprehensive financial report but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Badawi & Associates, CPAs
Emeryville, California
March 31, 2026



City of Chino Management's Discussion and Analysis June 30, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As Management of the City of Chino ("City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We encourage the readers to consider the information presented here in conjunction with additional information furnished in the Letter of Transmittal and the accompanying basic financial statements. The financial information presented in the Management Discussion and Analysis may differ from the Financial Report due to rounding.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- Total assets and deferred outflows of resources of the City were \$1.0 billion and total liabilities with deferred inflows were \$186.6 million as of June 30, 2025. The assets and deferred outflows of resources exceeded liabilities by \$815.4 million (net position). Of this amount, \$113.6 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- Total revenues from all sources were \$250.6 million and total expenses for all functions/programs were \$226.6 million.
- Of total revenues, program revenues were \$125.9 million and general revenues were \$124.7 million. Program revenues are broken into three categories: Charges for Services, \$87.1 million; Operating Grants and Contributions, \$13.4 million; and Capital Grants and Contributions, \$25.4 million.

Fund Financial Statements

- Total assets of the General Fund were \$50.6 million, total liabilities were \$7.4 million, and deferred inflows of resources were \$3.0 million. The assets exceeded liabilities and deferred inflows of resources by \$40.2 million (fund balance). General Fund balance reflected that \$3.6 million is non-spendable, \$20 million is committed, \$9.7 million is assigned and \$6.9 million is unassigned. Please refer to the Fund Balance Analysis section of this MD&A for a detailed explanation of these balances.
- For the General Fund, total revenues were \$132.4 million, and transfers in were \$8.7 million totaling \$141.1 million. Total expenditures were \$98.3 million and transfers out were \$34.1 million, totaling \$132.4 million.



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OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City of Chino's basic financial statements. The City of Chino's basic financial statements are comprised of three components: 1) Government-Wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statement

These statements are designed to provide information about the activities of the City of Chino as a whole and present a long-term view of the City's finances. They are prepared using the accrual basis of accounting, which is similar to the accounting used by most private sector companies.

The Statement of Net Position presents information on all the City's assets, deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between reported as net position. In time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information on how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes or earned/unused vacation leave).

Program Revenues – Revenues derived directly from the program itself.

General Revenues – Revenues received from the citizenry or taxpayer.

In both the Statement of Net Position and Statement of Activities, we divide the City into three kinds of activities:

Governmental activities – Most of the City's basic services are reported here, including General Government (City Council, City Administration, Human Resources, and Finance), Public Safety, Public Works, Community Development, and Community Services, Parks, and Recreation. Sales taxes, property taxes, franchise taxes and business license taxes finance most of these activities.

Business-type activities – The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, storm drain, sewer, and street maintenance are reported here.

Component unit – The City has included in this report the City of Chino Public Financing Authority. Although legally separate, the City is financially accountable for this component unit.



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The government-wide financial statements include the City and the City of Chino Public Financing Authority. The City of Chino Public Financing Authority is known as a Blended Component Unit and functions for practical purposes, as a part of the City and, therefore, have been included (blended) as an integral part of the primary government.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the City as a whole. A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Consistent with other state and local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. The City uses all three types, each using different accounting methods.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Governmental funds report financial transactions using an accounting method called modified accrual accounting. Information is presented separately in the Governmental Funds – Balance Sheet and in the Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Facilities Development Special Revenue Fund, the City Affordable Housing Special Revenue Fund, Transportation Grants Special Revenue Fund, and the Park Development Capital Projects Fund. All are considered major funds.

Data from non-major governmental funds are combined into a single presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements. The City adopts an annual appropriated budget for all its governmental funds. A budgetary comparison statement has been provided for each of the funds to demonstrate compliance with this budget.



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Proprietary funds – Proprietary funds are primarily used to account for charges for services the City provides, whether to outside customers or to other units of the City. These funds are reported in the same way all activities are reported in the Statement of Net Position and the Statement of Activities, using an accrual basis of accounting. In fact, the City's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide financial statements, but provide more detail and additional information, such as the statement of cash flows. The City uses internal service funds (the other component of proprietary funds) to report activities providing supplies and services for the City's other programs and activities, such as the Employee Benefits Fund.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. In these cases, the City has a fiduciary responsibility and is acting as a trustee. The Statement of Fiduciary Net Position separately reports all the City's fiduciary activities. The City excludes these activities from the City's other financial statements because the City cannot use these assets to finance its operations. However, the City is responsible for ensuring the financial resources reported in these funds are used for their intended purposes.

Notes to the Financial Statements – Notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain combining statements referred to earlier, in connection with, non-major governmental and proprietary funds. These combining and individual fund statements and schedules can be found immediately following the Notes to the Financial Statements.

GOVERNMENT – WIDE FINANCIAL ANALYSIS

This analysis will focus on the fiscal year ending June 30, 2025, for Net Position (Table 1) and Changes in Net Position (Table 2) of the City's governmental and business-type activities. These tables summarize the statements.



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Net Position
(in millions)

	Governmental Activities		Business-type Activities		Government-wide Totals	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 234.7	\$ 249.4	\$ 133.0	\$ 106.3	\$ 367.7	\$ 355.7
Capital assets	367.6	332.5	240.4	234.0	608.0	566.5
Total assets	602.3	581.9	373.4	340.3	975.7	922.2
Deferred outflow of resources	22.9	33.2	3.4	4.8	26.3	38.0
Long-term debt outstanding	80.8	78.6	26.9	13.7	107.7	92.3
Other liabilities	29.9	26.6	32.0	25.7	61.9	52.3
Total liabilities	110.7	105.2	58.9	39.4	169.6	144.6
Deferred inflow of resources	13.5	16.2	3.4	3.9	16.9	20.1
Net position:						
Net investment in capital assets	365.5	331.1	225.2	232.3	590.7	563.4
Restricted	111.2	143.5	-	-	111.2	143.5
Unrestricted	24.3	19.1	89.4	69.5	113.7	88.6
Total net position	\$ 501.0	\$ 493.7	\$ 314.5	\$ 301.8	\$ 815.5	\$ 795.5

The City's government-wide total net position was \$815.4 million, reflecting \$1.0 billion in assets and deferred outflows of resources and \$186.6 million in liabilities and deferred inflows of resources. The net investment in capital assets of \$590.6 million represents 72.4 percent of the City's total net position. Investment in capital assets (e.g., infrastructure, land, buildings, machinery, and equipment) for this purpose is reduced by any related debt used to acquire those assets still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The net position of \$111.2 million (13.6 percent) represents resources subject to external restrictions on how they may be used. The unrestricted net position of \$113.6 million (13.9 percent) may be used to meet the government's ongoing obligations to citizens and creditors within the program areas.



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Changes in Net Position
(in millions)

	Governmental Activities		Business-type Activities		Government-wide Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	\$ 20.1	\$ 24.7	\$ 67.0	\$ 63.4	\$ 87.1	\$ 88.1
Operating grants and contributions	12.8	9.4	0.6	1.0	13.4	10.4
Capital grants and contributions	14.9	39.1	10.5	9.6	25.4	48.7
Sub-total program revenues	47.8	73.2	78.1	74.0	125.9	147.2
General revenues:						
Sales taxes	61.3	36.0	-	-	61.3	36.0
Property taxes, levied for general purposes	38.9	38.2	-	-	38.9	38.2
Franchise taxes	4.1	4.0	-	-	4.1	4.0
Business license taxes	1.0	1.2	-	-	1.0	1.2
Other taxes	5.9	5.9	-	-	5.9	5.9
Revenues not restricted to specific programs	5.0	5.5	0.0	0.2	5.0	5.7
Investment earnings (loss)	4.7	6.2	3.7	3.5	8.5	9.7
Sub-total general revenues	121.0	97.0	3.8	3.7	124.7	100.7
Total revenues	168.8	170.2	81.9	77.7	250.6	247.9
Expenses						
General government	12.8	11.4	-	-	12.8	11.4
Public safety	69.2	71.3	-	-	69.2	71.3
Public works	40.2	35.8	-	-	40.2	35.8
Community development	18.7	18.5	-	-	18.7	18.5
Parks and community services	11.1	16.6	-	-	11.1	16.6
Unallocated infrastructure depreciation	5.4	5.2	-	-	5.4	5.2
Interest expense	0.1	-	-	-	0.1	-
Sanitation	-	-	11.7	10.5	11.7	10.5
Water	-	-	34.7	33.0	34.7	33.0
Storm drain	-	-	5.4	7.0	5.4	7.0
Sewer	-	-	16.9	15.4	16.9	15.4
Sewer Lift Station	-	-	0.2	0.2	0.2	0.2
Total expenses	157.6	158.8	69.0	66.1	226.6	224.9
Excess (deficiency) in revenues over (under) expenses	11.2	11.4	12.9	11.6	24.1	23.0
Transfers	(0.2)	(3.4)	0.2	3.4	-	-
Increase (decrease) in net position	11.0	8.0	13.1	15.0	24.1	23.0
Net position, beginning of year, as restated	493.7	487.8	301.8	284.7	795.5	772.5
Restatement-Prior Year Adjustment	(3.8)	(2.1)	(0.4)	2.1	(4.2)	-
Net position, end of year	\$ 500.9	\$ 493.7	\$ 314.5	\$ 301.8	\$ 815.4	\$ 795.5

Government-Wide Totals – The government-wide net position increased \$19.9 million with total revenues of \$250.6 million and total expenses of \$226.6 million. (see table 2). Program revenues were \$125.9 million and general revenues were \$124.7 million. The largest single program revenue category was Charges for Services at \$87.1 million. Capital Grants and Contributions was the second largest program revenue at \$25.4 million.



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Governmental Activities – Governmental activities net position increased by \$7.2 million from the prior year. General revenues in Governmental Activities increased by \$23.9 million while program revenues decreased by \$25.4 million, resulting in an overall net decrease of \$1.4 million. The decrease is largely due to a \$24.2 million decline in capital grants and contributions, driven by the prior year's one-time receipt of \$16.9 million in CFD no. 03-03 bond proceeds, with no similar bond activity in the current year, combined with reduced development impact fee revenues. An increase in Sales Tax revenue of \$25.3 million was the result of the new Measure V receipts of \$24.8 million in fiscal year 2025. Net transfers from Governmental activities to business-type activities decreased \$3.2 million. The cost of all governmental activities this year was \$157.6 million or 69.6 percent of the government-wide expenses. However, as shown in the Statement of Activities, the amount taxpayers were charged for these services was only \$20.1 million. The City subsidizes the remaining "public benefit" portion of governmental activities through a combination of general revenues and various grant funds.

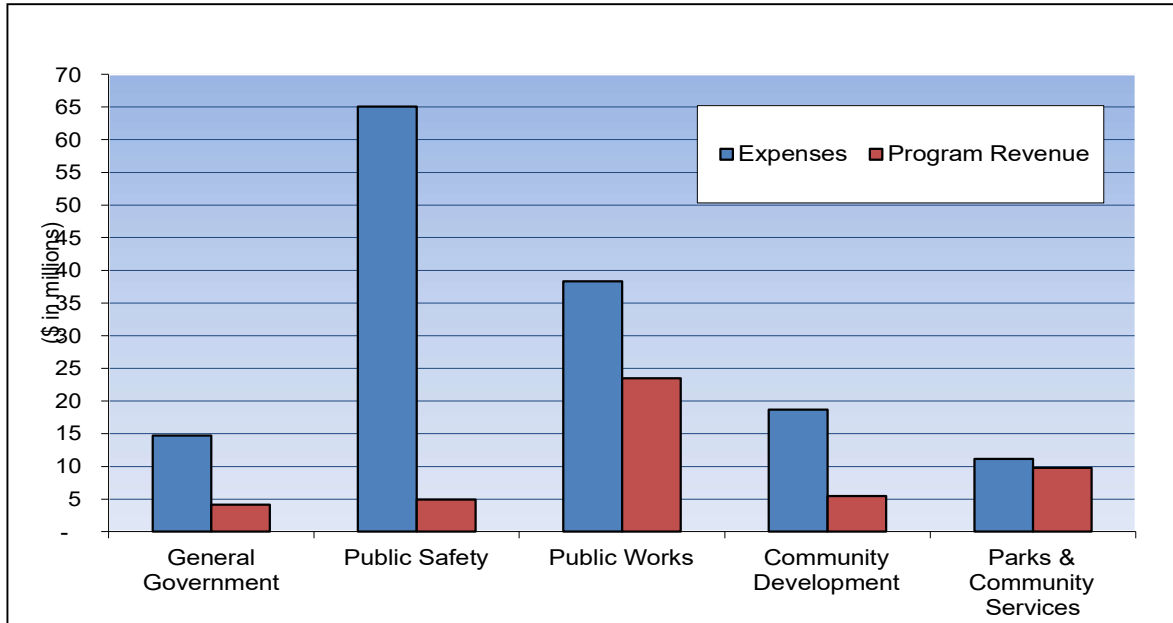
The largest general revenue source was Sales Taxes at \$61.3 million or a 70.3 percent increase from prior year. The significant increase was due to the implementation of Measure V, one percent sales tax at the beginning of the fiscal year. The City's second largest general revenue source was property tax at \$38.9 million. Property tax increased from \$38.2 million to \$38.9 million due to the addition of new residential and industrial units. Investment earnings declined from \$6.2 million to \$4.7 million.



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Graph 1 represents the costs of each of the City's five functions – General Government, Public Safety, Public Works, Community Development, and Parks and Community Services, as well as each program's revenues. The net cost (total expenses less program revenues) is the amount funded through a combination of general revenues and grant funding.

Expenses and Program Revenues – Governmental Activities



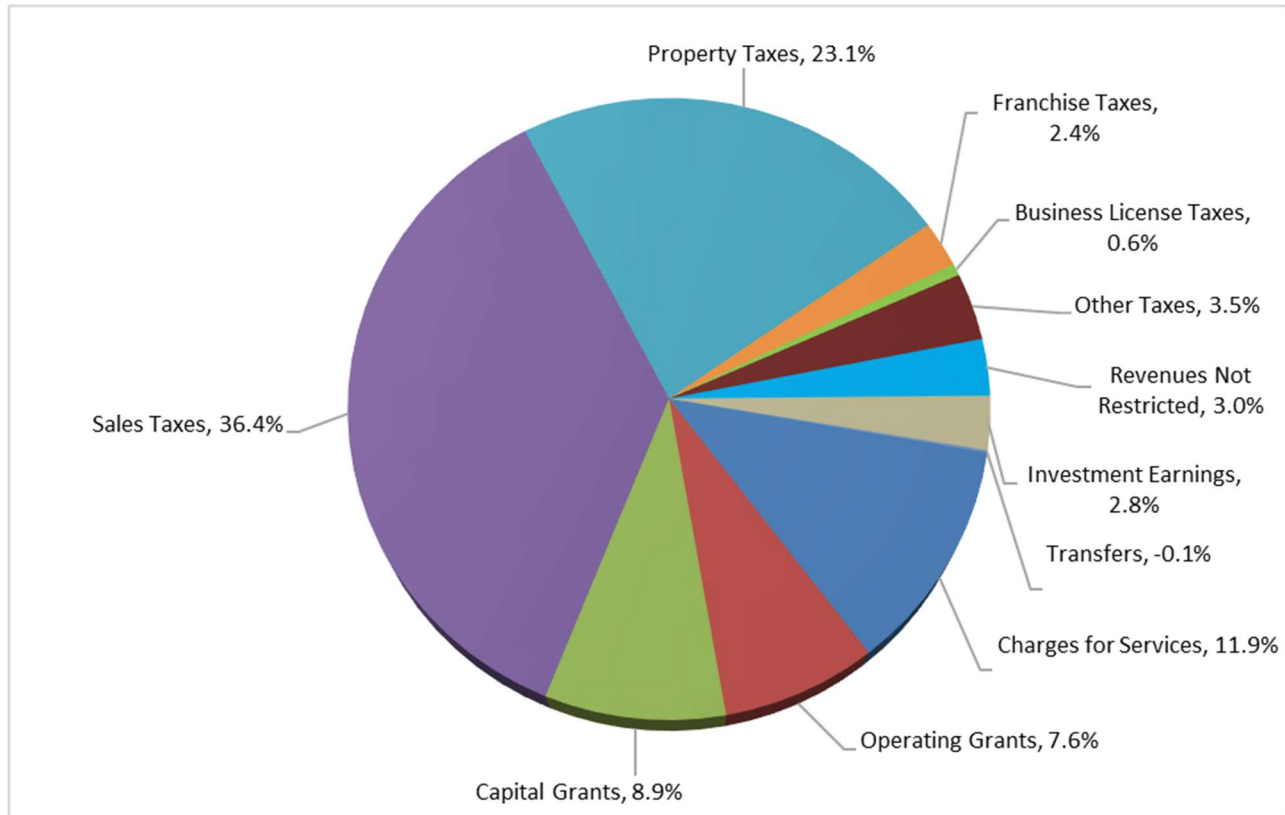
General Government had expenses of \$12.8 million with program revenues of \$4.1 million, while Public Safety had expenses of \$69.2 million, with program revenues of \$4.9 million. Expenses in Public Works were \$40.2 million, with program revenues of \$23.5 million; Community Development had expenses of \$18.7 million, with \$5.5 million of program revenues; and, finally, Community Services, Parks and Recreation had expenses of \$11.1 million, with \$9.8 million of corresponding program revenues. Public Safety and Community Development had the lowest percentage of program revenue to expenses at 7.1 percent and 29.5 percent, respectively.

Graph 2 represents revenues by source for Governmental Activities. Program revenues accounted for \$47.8 million or 28.4 percent of total revenues, out of which Charges for Services were the largest revenue source of \$20.1 million or 11.9 percent. General revenues accounted for \$120.7 million or 71.6 percent of total revenues of which the Sales Taxes was the largest revenue source at \$61.3 million or 36.4 percent of total revenues.



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Revenues by Source – Governmental Activities



Business-Type Activities – Net position as of June 30, 2025, was \$314.5 million, with assets and deferred outflows of resources equaling \$373.4 million and liabilities, including deferred inflows of resources, of \$58.9 million (Table 1). Unrestricted net position represented 28.4 percent or \$89.4 million of net position, which may be used to meet the government's ongoing obligations to citizens and creditors. Net investment in capital assets represented the largest portion of net position at 71.6 percent or \$225.2 million. Business-type activities increased the City's net position by \$12.7 million in 2025.

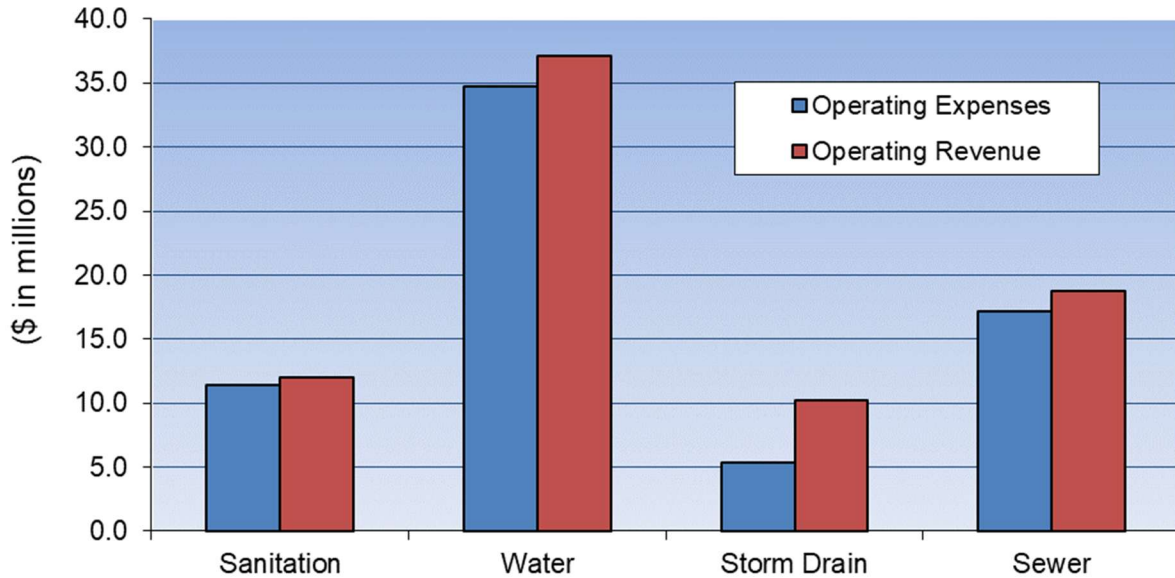
Program Revenues of the City's business-type activities were \$78.1 million. Expenses were \$69.0 million, with general revenues and transfers of \$4.0 million. Total expenses under business-type activities increased \$2.9 million. This increase is primarily due to increased personnel related costs in FY 2024-25.

Graph 3 presents the costs associated with each of the City's business-type activities and their corresponding program revenues. Since business-type activities primarily involve charging customers for the services provided by the City, program revenues such as charges for services are expected to align closely with the costs of these programs. These revenues serve as the primary funding source for sustaining these activities.



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Expenses and Program Revenues – Business-type Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City has five major governmental funds: General Fund, Facilities Development Special Revenue Fund, City Affordable Housing Special Revenue Fund, the Transportation Grants Special Revenue Fund, and the Park Development Capital Projects Fund. The General Fund is discussed in depth in Note 1. The Facilities Development Special Revenue Fund is for the collection of development impact fees for the construction of capital facilities. The City Affordable Housing Fund is used to account for receipts and disbursements for financial assistance to eligible homebuyers and financial incentives to eligible housing developers. The Transportation Grants Fund is to account for receipts and disbursements relating to federal and state transportation grants. The Community Facilities District 03-03 Capital Projects Fund is to account for the acquisition and development of capital projects financed by the issuance of Mello-Roos. The Park Development Capital Projects Fund is used to account for the acquisition and development of parks. Each major fund is discussed in the Notes to the Financial Statements.



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Fund Balances – As of the end of FY 2024-25, governmental funds reported combined ending fund balances of \$170.9 million, a \$17.8 million or 9.4 percent decrease from year to year. Transportation Grants Fund decreased by \$5.2 million due to multiple offsite construction costs made to Euclid Land Ventures in accordance with Construction Reimbursement Agreement between City of Chino and Euclid Land Venture LLC. Facilities Development Fund balance decreased by \$3.6 million due to transfers-out of \$5.1 million to reimburse the General Fund for project-related costs. The largest decrease of \$25.9 million was the result of moving the Community Facilities District 2003-3 Fund into a nonmajor fund category.

Governmental Revenues – Table 3 presents a summary of governmental fund revenues for the fiscal year ended June 30, 2025.

Comparison of Major Governmental Revenues
 (in millions)

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024	Variance Over/(Under) Prior Year
Revenues			
Taxes	\$ 112.5	\$ 86.6	\$ 25.9
Licenses and permits	1.9	2.1	(0.2)
Intergovernmental	15.8	14.8	1.0
Charges for services	16.9	23.7	(6.8)
Investment income (loss)	11.3	11.5	(0.2)
Fines and forfeitures	1.8	1.5	0.3
Other revenues	5.6	5.3	0.3
Contributions from Property Owners	0.7	24.1	(23.4)
Total revenues	\$ 166.5	\$ 169.6	\$ (3.1)

Revenues of governmental funds decreased by \$3.1 million in FY 2024-25, to \$166.5 million. As identified in Table 3 above, Taxes experienced a significant increase of \$25.9 million, primarily due to Measure V, 1 percent tax Sales tax which took effect at the beginning of the fiscal year. This was offset by the decrease in the Charges for Services of \$6.9 million and Contributions from Property Owners of \$23.3 million, respectively. The decline in the Charges for Services is primarily due to the decline in development projects requiring the payment of City Development Impact Fees. However, Contributions from Property Owners declined significantly, reflecting a slowdown in development-related contributions, which may impact funding availability for certain infrastructure improvements. There are no significant changes in the other revenue categories between fiscal years.



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Governmental Expenditures – Table 4 presents a summary of governmental fund expenditures for the fiscal year ended June 30, 2025.

Comparison Major Governmental Expenditures
 (in millions)

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024	Variance Over/(Under) Prior Year
Expenditures			
General government	\$ 12.2	\$ 8.5	\$ 3.7
Public safety	68.7	65.3	3.4
Public works	37.6	14.1	23.5
Community development	18.6	18.3	0.3
Parks and community services	13.2	11.3	1.9
Operating expenditures	150.3	117.5	32.8
Capital outlay	39.0	45.4	(6.4)
Debt service:			
Principal	0.3	0.4	(0.1)
Interest	0.0	0.0	(0.0)
Total expenditures	\$ 189.7	\$ 163.3	\$ 26.3

Total Expenditures increased by \$26.3 million from \$163.3 million in FY 2023-24 to \$189.7 million in FY 2024-25 mainly due to a significant increase of \$23.5 million in Public Works capital reimbursement activity to developers in the current year. General Government increased by \$3.7 million compared to prior year largely reflecting the City's 28 percent cost allocation for the Animal Resource Center of the Inland Empire, which began in the current fiscal year. Public Safety expenditures increased \$3.4 million primarily due to increasing cost of fire services and increases in employee-related cost allocations. Capital outlay expenditure decreased by \$6.4 million due to decreased drawdown for community facility district projects in the current year.

Proprietary Funds – The City's Proprietary major Enterprise Funds are the Water, Storm Drain, Sanitation, Sewer Funds, and the Sewer Lift Station Funds being it's one nonmajor fund. The City's five Internal Service Funds include Central Services, Liability Insurance, Employee Benefits, Building Management, and Equipment Management. Total operating revenues for all Enterprise Funds for FY 2024-25 were \$67.0 million, while non-operating revenues were \$4.4 million. Water and Sewer generated the most operating revenue at \$33.5 and \$17.2 million, respectively. Operating expenses for FY 2024-25 were \$70.0 million, while non-operating expenses were very minimal. Again, Water and Sewer had the largest operating expenses at \$35.3 and \$17.4 million, respectively. The City's five Internal Service Funds allocate various costs of the City's services to the departments. The interdepartmental charge for services (operating revenues) in FY 2024-25 was \$58.6 million. The Employee Benefits Fund had \$34.5 million of revenue, representing 58.9 percent of all Internal



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Service Funds revenue. Operating expenses for FY 2024-25 were \$51.4 million. Again, the Employee Benefits Fund represented the majority of total expenditure at \$30.6 million.

Fiduciary Funds – As previously mentioned, the City uses fiduciary funds to account for resources held for the benefit of parties outside the City, in which the City is acting as trustee. The Statement of Fiduciary Net Position reports the activities for which the City has a fiduciary responsibility. The Successor Agency to the Redevelopment Agency of the City of Chino Private-purpose Trust Fund is used to account for the transactions of the former RDA. In addition, the City administers 23 Community Facilities Districts or Improvement Areas. These districts account for the collection of assessments from owners of the properties within the Districts for the remittance of such assessments to the bondholders.

GOVERNMENTAL FUNDS – FUND BALANCE ANALYSIS

Fund Balance – The City’s Governmental Funds reported combined fund balances of \$170.9 million, a decrease of \$17.8 million from the prior year. The decline is the net result of decreases in fund balances listed in the table below:

Fund Balance-Governmental Funds

(in thousands)

	Ending Balance	Beginning Balance	Net Change
General Fund	\$ 40,205	\$ 32,457	\$ 7,748
Facilities Development Fund	81,336	84,939	(3,603)
City Affordable Housing Fund	10,627	10,648	(21)
Transportation Grants Fund	702	5,909	(5,207)
Community Facilities District 2003-3 Fund	-	25,939	(25,939)
Park Development Fund	14,125	12,941	1,184
Nonmajor Governmental Funds	23,925	15,878	8,047
Totals	\$ 170,920	\$ 188,711	\$ (17,791)

The General Fund balance increased by \$7.7 million from \$32.4 million to \$40.2 million in fiscal year ending June 30, 2025. Facilities Development Fund Balance decreased by \$3.6 million due to the decrease in development activities. Transportation Grants Fund decreased by \$5.2 million from year to year due to increased capital reimbursement activity to developers and capital outlay expenditures in the current year. The Park Development Fund Balance increased slightly by \$1.2 million due to planned park and public facility improvement projects. Community Facilities District 2003-03 Fund shows a \$25.9 million decrease; however, this is not an actual reduction but a result of reclassification to the Nonmajor Governmental fund category.

The total fund balance of \$170.9 million is classified into five categories, as defined by GASB 54, based on the level of constraints placed on the City’s use of these funds: Non-spendable, Restricted, Committed, Assigned, and Unassigned.



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Non-spendable Fund Balance – The City has \$3.6 million in fund balance classified as non-spendable to indicate that it cannot be readily converted to cash. Non-spendable fund balance increased \$1.3 million when compared to the prior fiscal year.

Restricted Fund Balance – The City has \$122.6 million in fund balance classified as restricted to indicate that it has an externally imposed restriction on how the money may be spent. The majority of this restricted fund balance (\$81.3 million) is from the collection of Facilities Development revenues for the construction of infrastructure facilities around the City. The Nonmajor Governmental funds restricted fund balance of \$26.4 million is restricted for the purpose of each fund making up the total for Nonmajor Governmental funds. The Transportation Grants fund is holding \$0.7 million for future budgeted projects. Finally, the Park Development Capital Projects fund is holding \$14.1 million for the purchase and construction of future parks within the city.

Committed Fund Balance – The City has \$31.7 million in fund balance classified as committed to indicate that the City Council has committed how the money will be spent. Of the \$31.7 million committed fund balance, \$20 million is reserved for unforeseen emergency and economic downturn and \$10.6 million is committed for the City Affordable Housing Fund.

Assigned Fund Balance – The City has \$9.7 million assigned for ongoing capital projects.

Unassigned Fund Balance – The remaining \$2.9 million in fund balance is classified as unassigned, representing the residual balance not otherwise restricted. This amount is comprised mainly of \$6.9 million of General Fund balance offset by a negative \$3.6 million in Nonmajor Governmental funds.

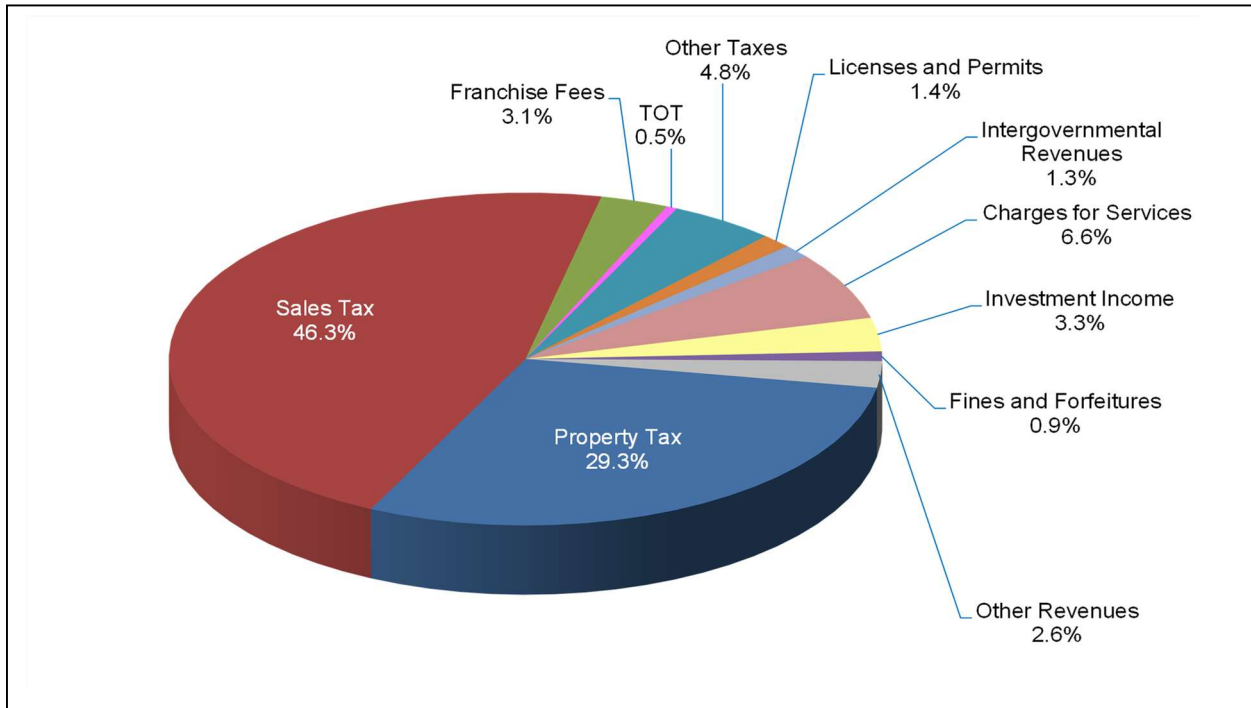
Additional information on the City's Fund Balance can be found in Note (16) of the Notes to the Financial Statements.



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GENERAL FUND – REVENUE AND EXPENDITURE ANALYSIS

General Fund Revenues (Graph 4)



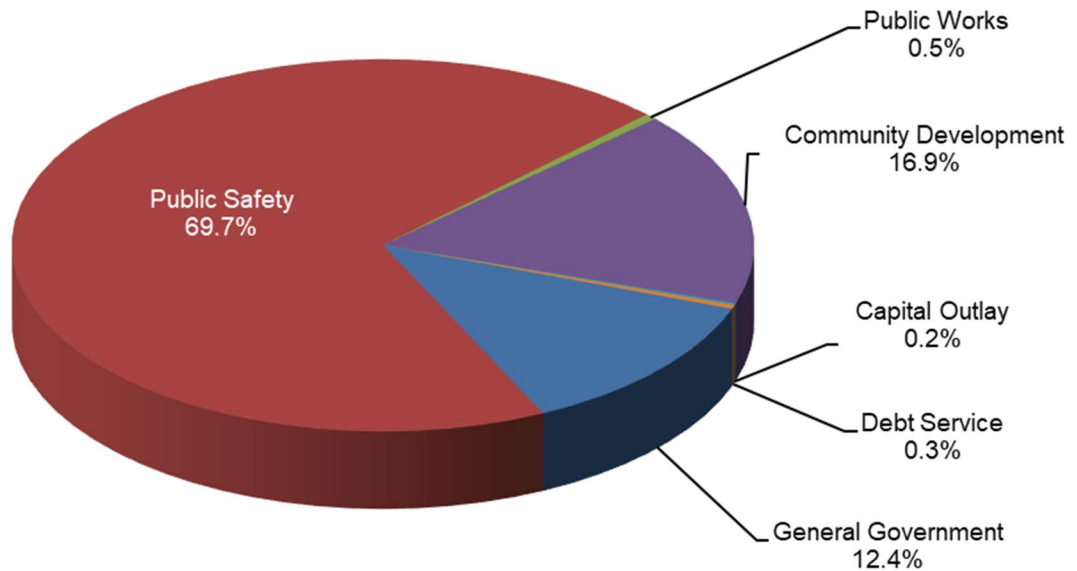
Revenues – For FY 2024-25 General Fund revenues were \$132.4 million. Graph 4 shows revenue sources as a percentage of total General Fund revenues.

General Fund revenues for fiscal year 2024-25 totaled \$132.4 million, a \$22.8 million increase compared to \$109.7 million in fiscal year 2023-24. Sales Taxes were the primary contributor to this growth, increasing by \$25.3 million as mentioned previously, primarily due to the implementation of Measure V one percent sales tax which took effect at the beginning of the fiscal year. This increase in Sales Tax revenue is offset by the decreases in Charges for Services, Investment Income and Licenses and Permits Revenues of \$1.9 million, \$0.6 million and \$0.2 million, respectively. The decrease in Charges for Services is driven by reduced development impact fee collections from fewer development project applications. Investment activity was temporarily shifted to more conservative investment vehicle resulting in lower interest earnings for the year.



City of Chino
Management's Discussion and Analysis
June 30, 2025

General Fund Expenditures (Graph5)



Expenditures – For FY 2024-25, total General Fund expenditures were \$98.3 million. Graph 5 illustrates the allocation of functional expenditures as a percentage of total General Fund expenditures.

General Fund expenditures for fiscal year 2024-25 totaled \$98.3 million, reflecting a \$7.0 million increase compared to \$91.2 million in fiscal year 2023-24. Of this increase, Public Safety expenditures accounted for \$3.4 million, rising from \$65.1 million in the prior fiscal year to \$68.5 million in 2024-25. General Government expenditure also rose, increasing by \$3.6 million from \$8.5 million in fiscal year 2023-24 to \$12.1 million in 2024-25. *Primary drivers of the increase included higher employee-related cost allocations (\$0.5M) and full-time salaries (\$4.6M). Growth also reflects increased costs for contracted fire services (\$1.1M) and the City's 28% cost allocation for the Animal Resource Center of the Inland Empire (\$2M), which commence in the current fiscal year.*



City of Chino
 Management’s Discussion and Analysis
 June 30, 2025

GENERAL FUND BUDGETARY HIGHLIGHTS

Throughout the fiscal year, the City Council approved various additional appropriations. The budgetary comparison schedule in the Required Supplemental Information section of this report (page 107) highlights the differences between the originally adopted budget and the final approved budget.

Revenues - For fiscal year 2024-25, the final budgeted amount for estimated revenues (resources available for appropriation) decreased approximately \$2.5 million from the original budget of \$111.3 million resulting in the final amended budget of \$108.8 million.

Expenditures – For fiscal year 2024-25, the final amended appropriation budget for General Fund expenditures was \$105.6 million, reflecting an increase of \$2.2 million over the original adopted appropriations budget of \$103.4 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – The City’s investment in capital assets for its governmental and business-type activities as of June 30, 2025, was \$608.0 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, furniture and equipment, and infrastructure. (Table 5)

Capital Assets
 (net of depreciation)
 (in millions)

	Governmental Activities		Business-type Activities		Government-wide Totals	
	2025	2024	2025	2024	2025	2024
Land	\$ 89,137	\$ 89,137	\$ 1,292	\$ 1,292	\$ 90,429	\$ 90,429
Construction in progress	46,851	36,203	11,571	17,538	58,422	53,741
Buildings, net	66,163	66,237	5,968	5,096	72,131	71,333
Improvements other than buildings, net	33,889	25,593	221,481	209,879	255,370	235,472
Furniture and equipment, net	8,487	8,701	127	149	8,614	8,850
Infrastructure, net	121,353	105,450	-	-	121,353	105,450
Lease Assets	211	317	-	-	211	317
SBITA Assets	1,473	844	-	34	1,473	878
Total Capital Assets	\$ 367,564	\$ 332,482	\$ 240,439	\$ 233,988	\$ 608,003	\$ 566,470



City of Chino
 Management’s Discussion and Analysis
 June 30, 2025

For FY 2024-25, the final Capital Budget calls for the city to spend another \$135.7 million. The city budgeted \$53.3 million for water, sewer, storm drain and sanitation projects, \$70.2 million for street and transportation improvements, and \$9.0 million for park development. Additional information about the City’s capital assets can be found in Note 8 of the Notes to the Basic Financial Statements.

Long-Term Debt – As of June 30, 2025, outstanding long-term debt totaled \$24.3 million for Governmental Activities and \$41.0 million for Business-type Activities. (Table 6)

Long-Term Debt
 (in millions)

	Governmental Activities		Business-type Activities		Government-wide Totals	
	2025	2024	2025	2024	2025	2024
Claims liabilities	5,688	7,147	-	-	5,688	7,147
SRF Loan	-	-	15,086	1,190	15,086	1,190
Compensated absences	12,234	6,883	1,595	920	13,829	7,803
Lease Liability	213	317			213	317
SBITA Liability	1,342	780	-	35	1,342	815
Note payable Successor Agency, restated	4,850	4,850	-	-	4,850	4,850
Total long-term debt	\$ 24,327	\$ 19,977	\$ 16,681	\$ 2,145	\$ 41,008	\$ 22,122

Additional information about the City’s long-term debt can be found in Note 9 of the Notes to the Basic Financial Statements.

ECONOMIC FACTORS AND OUTLOOK FOR FUTURE YEARS

FACTORS AFFECTING NEXT YEAR’S BUDGET

The General Fund continues to demonstrate stable financial performance supported by disciplined budgeting and long-term fiscal planning. For FY 2025-26, the General Fund budget includes \$131.0 million in operating revenues and \$100.2 million in operating expenditures, producing a strong operating margin that supports core municipal services such as public safety, community programs, and general government operations. The budget also includes \$287,000 in capital project appropriations, reflecting targeted investments in facility and infrastructure needs.

Interfund activity continues to play an important role in the General Fund’s financial structure. For FY 2025-26, the budget includes \$1.8 million in transfers in and \$27.9 million in transfers out, with the majority of the transfers out supporting Community Services, Parks and Recreation programs



City of Chino Management's Discussion and Analysis June 30, 2025

that will be fully transitioned to the General Fund beginning in FY 2025-26. After accounting for these transfers and planned capital allocations, the General Fund is projected to close the year with a net surplus of \$4.5 million, contributing to a projected ending fund balance of \$39.6 million.

Looking ahead, the City will continue to balance service demands with rising operational costs, particularly in public safety, infrastructure maintenance, and workforce sustainability. City revenues have continued to grow, but they have not kept pace with the rising costs of delivering the broad range of essential services expected by Chino residents and businesses. In addition to the one-cent Measure V sales tax that became effective in July 2024, the City completed a comprehensive update to its user fee schedule in June 2025, with new rates taking effect in July 2025. These adjustments are expected to strengthen General Fund revenues by better aligning fees with the cost of providing services. Looking ahead, the City will continue to evaluate potential revenue leakages and pursue cost-control strategies to support long-term fiscal sustainability.

Master Planning

As the City of Chino continues to grow, adding new residential and industrial developments throughout the community, it is essential to establish a program for the repair and replacement of aging infrastructure to support the City's long-term success. Over the past several years, the City has completed several Master Plans, which will be incorporated into future financial projections and financial planning efforts.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, City of Chino, 13220 Central Avenue, Chino, California 91710.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Chino
Statement of Net Position
June 30, 2025

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Current assets:			
Cash and investments	\$ 184,567,580	\$ 96,333,982	\$ 280,901,562
Receivables:			
Accounts	26,002,379	11,190,486	37,192,865
Taxes	1,188,033	-	1,188,033
Interest	1,023,595	368,609	1,392,204
Leases	745,254	936,056	1,681,310
Internal balances	5,380,302	(5,380,302)	-
Inventories	110,321	219,085	329,406
Restricted assets:			
Cash and investments	-	23,863,112	23,863,112
Cash and investments with fiscal agent	13,647,426	-	13,647,426
Total current assets	232,664,890	127,531,028	360,195,918
Noncurrent assets:			
Loans receivable, net of allowance	2,013,796	-	2,013,796
Equity Interest in joint venture	-	5,502,365	5,502,365
Capital assets:			
Nondepreciable	135,988,523	12,862,197	148,850,720
Depreciable	442,144,174	374,400,155	816,544,329
Less accumulated depreciation	(210,568,369)	(146,823,578)	(357,391,947)
Total capital assets	367,564,328	240,438,774	608,003,102
Total noncurrent assets	369,578,124	245,941,139	615,519,263
Total assets	602,243,014	373,472,167	975,715,181
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	21,251,766	2,837,416	24,089,182
OPEB related	1,624,311	600,772	2,225,083
Total deferred outflows of resources	22,876,077	3,438,188	26,314,265
LIABILITIES			
Current liabilities:			
Accounts payable	9,645,521	4,360,893	14,006,414
Accrued liabilities	3,409,226	-	3,409,226
Interest payable	50,483	44,680	95,163
Deposits payable	7,413,454	25,380,343	32,793,797
Retentions payable	553,734	171,377	725,111
Due to other governments	2,266,965	-	2,266,965
Due to Successor Agency	402,282	-	402,282
Unearned revenue	606,811	70,252	677,063
Compensated absences - current	3,134,629	230,145	3,364,774
Estimated claims payable - current	1,650,000	-	1,650,000
Total pension liability - current	7,571,296	1,189,720	8,761,016
Total OPEB liability - current	315,409	116,658	432,067
Long-term debt - current	767,202	483,451	1,250,653
Total current liabilities	37,787,012	32,047,519	69,834,531
Noncurrent liabilities:			
Note payable to successor agency	4,448,050	-	4,448,050
Compensated absences	9,099,298	1,364,833	10,464,131
Estimated claims payable	4,038,421	-	4,038,421
Total pension liability	43,718,685	6,869,768	50,588,453
Total OPEB liability	10,895,080	4,029,687	14,924,767
Long-term debt	787,217	14,602,485	15,389,702
Total noncurrent liabilities	72,986,751	26,866,773	99,853,524
Total liabilities	110,773,763	58,914,292	169,688,055
DEFERRED INFLOWS OF RESOURCES			
Leases related	725,638	900,461	1,626,099
Pension related	5,918,200	36,168	5,954,368
OPEB related	6,820,517	2,522,656	9,343,173
Total deferred inflows of resources	13,464,355	3,459,285	16,923,640
NET POSITION			
Net investment in capital assets	365,456,175	225,181,461	590,637,636
Restricted for:			
Public safety	2,803,239	-	2,803,239
Public works	4,407,776	-	4,407,776
Community development	3,138,393	-	3,138,393
Capital improvement projects	101,090,967	-	101,090,967
Total restricted	111,440,375	-	111,440,375
Unrestricted	23,984,423	89,355,317	113,339,740
Total net position	\$ 500,880,973	\$ 314,536,778	\$ 815,417,751

See accompanying Notes to Basic Financial Statements.

City of Chino
Statement of Activities
For the year ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 12,808,105	\$ 1,660,804	\$ 2,451,830	\$ -
Public safety	69,216,230	2,776,534	2,157,280	-
Public works	40,213,273	6,958,510	2,524,476	14,014,867
Community development	18,695,648	4,563,853	31,618	910,527
Parks and community services	11,149,885	4,115,721	5,663,083	-
Unallocated infrastructure depreciation	5,444,614	-	-	-
Interest expense	50,138	-	-	-
Total governmental activities	157,577,893	20,075,422	12,828,287	14,925,394
Business-type Activities:				
Sanitation	11,720,374	11,360,136	621,042	-
Water	34,739,037	33,496,584	-	3,647,100
Storm drain	5,372,002	4,942,904	-	5,304,590
Sewer	16,915,443	16,944,567	-	1,525,152
Sewer lift station	235,020	261,721	-	-
Total business-type activities	68,981,876	67,005,912	621,042	10,476,842
Total primary government	\$ 226,559,769	\$ 87,081,334	\$ 13,449,329	\$ 25,402,236
General Revenues:				
Taxes:				
Sales taxes				
Property taxes, levied for general purposes				
Franchise/allocated revenues				
Business license taxes				
Other taxes				
Total taxes				
Revenues not restricted to specific programs				
Investment earnings (loss)				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year				
Restatement				
Net position - beginning of year, as restated				
Net position - end of year				

Net (Expense) Revenue
and Changes in Net Position

Total	Governmental Activities	Business-Type Activities	Total
\$ 4,112,634	\$ (8,695,471)	\$ -	\$ (8,695,471)
4,933,814	(64,282,416)	-	(64,282,416)
23,497,853	(16,715,420)	-	(16,715,420)
5,505,998	(13,189,650)	-	(13,189,650)
9,778,804	(1,371,081)	-	(1,371,081)
-	(5,444,614)	-	(5,444,614)
-	(50,138)	-	(50,138)
47,829,103	(109,748,790)	-	(109,748,790)
11,981,178	-	260,804	260,804
37,143,684	-	2,404,647	2,404,647
10,247,494	-	4,875,492	4,875,492
18,469,719	-	1,554,276	1,554,276
261,721	-	26,701	26,701
78,103,796	-	9,121,920	9,121,920
\$ 125,932,899	(109,748,790)	9,121,920	(100,626,870)
61,314,319	-	-	61,314,319
38,863,674	-	-	38,863,674
4,078,404	-	-	4,078,404
1,043,771	-	-	1,043,771
5,940,284	-	-	5,940,284
111,240,452	-	-	111,240,452
4,977,661	-	34,631	5,012,292
4,739,927	-	3,724,730	8,464,657
(217,531)	-	217,531	-
120,740,509	-	3,976,892	124,717,401
10,991,719	-	13,098,812	24,090,531
493,729,511	-	301,797,481	795,526,992
(3,840,257)	-	(359,515)	(4,199,772)
489,889,254	-	301,437,966	791,327,220
\$ 500,880,973	\$ 314,536,778	\$ 815,417,751	

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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

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City of Chino
Balance Sheet
Governmental Funds
June 30, 2025

	Special Revenue Funds			
	General Fund	Facilities		
		Development Special Revenue Fund	City Affordable Housing Special Revenue Fund	Transportation Grants Special Revenue Fund
ASSETS				
Cash and investments	\$ 27,919,439	\$ 80,424,230	\$ 10,588,059	\$ 5,339,689
Cash and investments with fiscal agents	-	-	-	-
Accounts receivable	15,839,207	1,043,248	20,000	120,197
Taxes receivable	1,180,139	-	-	-
Interest receivable	451,493	366,875	41,257	-
Lease receivable	580,804	-	-	-
Inventories	86,344	-	-	-
Due from other funds	959,183	988,803	-	-
Loans receivable, net of allowances	-	-	-	-
Advances to other funds	3,531,885	-	-	-
Total assets	\$ 50,548,494	\$ 82,823,156	\$ 10,649,316	\$ 5,459,886
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,065,931	\$ -	\$ 12,320	\$ 2,964,686
Accrued liabilities	1,033,511	-	-	-
Deposits payable	643,993	1,084,590	-	1,500,892
Retentions payable	-	-	-	188,144
Advance from General Fund	-	-	-	-
Due to other funds	988,803	-	-	-
Due to other governments	209,885	-	-	-
Due to Successor Agency	-	402,282	-	-
Unearned revenue	416,419	-	-	104,328
Total liabilities	7,358,542	1,486,872	12,320	4,758,050
Deferred Inflows of Resources				
Deferred inflows related to leases	563,756	-	-	-
Unavailable revenue	2,420,999	-	10,000	113
Total deferred inflows of resources	2,984,755	-	10,000	113
Fund Balances:				
Nonspendable	3,618,229	-	-	-
Restricted	-	81,620,230	-	701,723
Committed	20,000,000	-	10,626,996	-
Assigned	9,721,797	-	-	-
Unassigned	6,865,171	(283,946)	-	-
Total fund balances	40,205,197	81,336,284	10,626,996	701,723
Total liabilities, deferred inflows of resources and fund balances	\$ 50,548,494	\$ 82,823,156	\$ 10,649,316	\$ 5,459,886

Capital Project Funds		
Park Development Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 18,069,123	\$ 13,148,043	\$ 155,488,583
-	13,647,426	13,647,426
1,624,847	7,257,109	25,904,608
-	7,894	1,188,033
57,020	106,950	1,023,595
164,450	-	745,254
-	-	86,344
-	-	1,947,986
-	2,013,796	2,013,796
-	-	3,531,885
<u>\$ 19,915,440</u>	<u>\$ 36,181,218</u>	<u>\$ 205,577,510</u>

\$ 416,369	\$ 1,026,248	\$ 8,485,554
-	-	1,033,511
4,182,976	1,003	7,413,454
-	365,590	553,734
-	3,331,038	3,331,038
-	959,183	1,947,986
-	2,053,498	2,263,383
-	-	402,282
-	-	520,747
<u>4,599,345</u>	<u>7,736,560</u>	<u>25,951,689</u>

161,882	-	725,638
1,028,864	4,519,260	7,979,236
<u>1,190,746</u>	<u>4,519,260</u>	<u>8,704,874</u>

-	-	3,618,229
14,125,349	26,429,023	122,876,325
-	1,101,647	31,728,643
-	-	9,721,797
-	(3,605,272)	2,975,953
<u>14,125,349</u>	<u>23,925,398</u>	<u>170,920,947</u>

<u>\$ 19,915,440</u>	<u>\$ 36,181,218</u>	<u>\$ 205,577,510</u>
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City of Chino
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balances - Total Governmental Funds \$ 170,920,947

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. Except for the internal service funds reported below, the capital assets were adjusted as follows:	Government- Wide Statement of Net Position	Internal Service Funds	Total
Nondepreciable	\$ 135,988,523	\$ (3,627,772)	132,360,751
Depreciable, net	231,575,805	(14,035,488)	217,540,317
Total capital assets	\$ 367,564,328	\$ (17,663,260)	349,901,068

Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal service funds were included in governmental activities in the Government-Wide Statement of Net Position. 33,888,385

Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements. 7,979,236

In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.	Government- Wide Statement of Net Position	Internal Service Funds	
Deferred outflows of resources related to pension	\$ 21,251,766	\$ (1,786,522)	19,465,244
Deferred outflows of resources related to OPEB	1,624,311	(378,265)	1,246,046
Deferred inflows of resources related to pension	(5,918,200)	22,772	(5,895,428)
Deferred inflows of resources related to OPEB	(6,820,517)	1,588,339	(5,232,178)

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

	Wide Statement of Net Position	Internal Service Funds	Total
Compensated absences - due within one year	(3,134,629)	89,548	(3,045,081)
Interest payable	(50,483)	25,734	(24,749)
Long-term debt - due within one year	(767,202)	410,308	(356,894)
Total pension liability - current	(7,571,296)	749,083	(6,822,213)
Total OPEB liability - current	(315,409)	73,452	(241,957)
Compensated absences - due in more than one year	(9,099,298)	731,767	(8,367,531)
Long-term debt - due in more than one year	(787,217)	452,492	(334,725)
Total pension liability	(43,718,685)	4,325,409	(39,393,276)
Total OPEB liability	(10,895,080)	2,537,209	(8,357,871)
Note Payable to successor agency	(4,448,050)	-	(4,448,050)
Total long-term liabilities	\$ (80,787,349)	\$ 9,395,002	(71,392,347)

Net Position of Governmental Activities \$ 500,880,973

See accompanying Notes to Basic Financial Statements.

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City of Chino

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the year ended June 30, 2025

	Special Revenue Funds			
	General Fund	Facilities Development Special Revenue Fund	City Affordable Housing Special Revenue Fund	Transportation Grants Special Revenue Fund
REVENUES:				
Taxes	\$ 111,240,451	\$ -	\$ -	\$ -
Licenses and permits	1,825,699	-	-	47,543
Intergovernmental	1,708,564	-	-	-
Charges for services	8,714,010	4,633,441	11,331	-
Investment income (loss)	4,319,192	4,485,884	529,286	223,021
Fines and forfeitures	1,238,146	-	-	-
Contributions from property owners	-	-	-	-
Other revenues	3,396,313	47,875	394,934	120,848
Total revenues	132,442,375	9,167,200	935,551	391,412
EXPENDITURES:				
Current:				
General government	12,142,156	-	-	-
Public safety	68,478,191	-	-	-
Public works	513,894	-	-	26,423,723
Community development	16,619,012	402,282	956,664	-
Parks and community services	-	-	-	-
Capital outlay	199,486	-	-	8,173,417
Debt service:				
Principal	320,466	-	-	-
Interest and fiscal charges	12,593	-	-	-
Total expenditures	98,285,798	402,282	956,664	34,597,140
REVENUES OVER (UNDER) EXPENDITURES	34,156,577	8,764,918	(21,113)	(34,205,728)
OTHER FINANCING SOURCES (USES):				
Transfers in	8,663,651	100,000	-	29,018,048
Transfers out	(34,083,146)	(13,456,321)	-	(19,583)
Total other financing sources (uses)	(25,419,495)	(13,356,321)	-	28,998,465
Net change in fund balances	8,737,082	(4,591,403)	(21,113)	(5,207,263)
FUND BALANCES:				
Beginning of year, as previously presented	32,456,918	84,938,884	10,648,109	5,908,986
Restatement	(988,803)	988,803	-	-
Beginning of year, as restated	31,468,115	85,927,687	10,648,109	5,908,986
End of year	\$ 40,205,197	\$ 81,336,284	\$ 10,626,996	\$ 701,723

Capital Project Funds			
Community District 03-03 Facilities Capital Project	Park Development Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 1,270,126	\$ 112,510,577
-	-	-	1,873,242
-	2,299,008	11,820,044	15,827,616
-	959,010	2,578,848	16,896,640
-	831,811	916,559	11,305,753
-	-	515,453	1,753,599
-	-	741,618	741,618
-	1,151,432	489,763	5,601,165
-	5,241,261	18,332,411	166,510,210
-	-	-	12,142,156
-	-	249,785	68,727,976
-	-	12,619,764	39,557,381
-	-	608,644	18,586,602
-	281,006	12,957,395	13,238,401
-	6,942,088	21,749,164	37,064,155
-	-	11,213	331,679
-	-	587	13,180
-	7,223,094	48,196,552	189,661,530
-	(1,981,833)	(29,864,141)	(23,151,320)
-	3,166,005	17,686,675	58,634,379
-	(248)	(5,714,064)	(53,273,362)
-	3,165,757	11,972,611	5,361,017
-	1,183,924	(17,891,530)	(17,790,303)
25,939,329	12,941,425	15,877,599	188,711,250
(25,939,329)	-	25,939,329	-
-	12,941,425	41,816,928	188,711,250
\$ -	\$ 14,125,349	\$ 23,925,398	\$ 170,920,947

City of Chino

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities

For the year ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ (17,790,303)
Amounts reported for governmental activities in the Government-Wide Statement of Activities were different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense. This was the amount of capital assets recorded in the current period, net of the amount related to internal service funds.	43,182,712
Disposal of capital asset	(23,147)
Depreciation & amortization expense on capital assets & intangible assets were reported in the Government-Wide Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation & amortization expenses were not reported as expenditures in the governmental funds, net of the amount related to internal service funds.	(9,365,666)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.	
Long-term debt principal repayments	331,679
Principal payments of successor agency loan	402,282
The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds (net change):	
Interest expense	(6,516)
Unavailable revenues	2,276,933
Compensated absences	(1,616,692)
Current year employer pension contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.	10,067,353
Pension expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.	(17,072,884)
Current year employer OPEB contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.	432,066
OPEB expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.	(387,139)
Internal service funds were used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds was reported with governmental activities.	561,041
Change in Net Position of Governmental Activities	\$ 10,991,719

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City of Chino
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-Type Activities		
	Water	Storm Drain	Sewer
ASSETS			
Current Assets:			
Cash and investments	\$ 77,976,714	\$ 4,521,038	\$ 11,460,221
Accounts receivable	4,006,838	406,619	1,385,094
Unbilled receivables	2,135,944	329,492	1,157,219
Interest receivable	297,239	20,178	42,735
Lease receivable	936,056	-	-
Inventories	219,085	-	-
Cash and investments- Restricted	-	-	23,863,112
Total current assets	<u>85,571,876</u>	<u>5,277,327</u>	<u>37,908,381</u>
Noncurrent:			
Equity Interest in joint venture	5,502,365	-	-
Capital assets:			
Nondepreciable capital assets	9,893,380	1,344,212	1,289,387
Depreciable capital assets	171,040,381	102,043,438	95,761,980
Accumulated depreciation	(66,926,058)	(32,982,186)	(46,417,394)
Net capital assets	<u>114,007,703</u>	<u>70,405,464</u>	<u>50,633,973</u>
Total noncurrent assets	<u>119,510,068</u>	<u>70,405,464</u>	<u>50,633,973</u>
Total assets	<u>205,081,944</u>	<u>75,682,791</u>	<u>88,542,354</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	1,155,984	630,536	735,627
OPEB related	244,759	133,505	155,756
Total deferred outflows of resources	<u>1,400,743</u>	<u>764,041</u>	<u>891,383</u>
LIABILITIES			
Current liabilities:			
Accounts payable	2,337,247	69,778	1,016,169
Deposits payable	1,517,231	-	23,863,112
Retentions payable	126,009	45,368	-
Interest Payable	44,680	-	-
Accrued benefits payable	-	-	-
Due to other governments	-	-	-
Unearned revenue	70,252	-	-
Pension Liability- current	484,701	264,382	308,446
OPEB Liability- current	47,527	25,924	30,245
Estimated claims payable - current	-	-	-
Compensated absences - current	124,532	45,458	41,660
Long-term debt - current portion	483,451	-	-
Total current liabilities	<u>5,235,630</u>	<u>450,910</u>	<u>25,259,632</u>
Noncurrent liabilities:			
Estimated claims payable	-	-	-
Advance from General Fund	200,847	-	-
Total pension liability	2,798,794	1,526,615	1,781,051
Compensated absences	561,767	201,488	242,139
Total OPEB liability	1,641,725	895,486	1,044,733
Long-term debt	14,602,485	-	-
Total noncurrent liabilities	<u>19,805,618</u>	<u>2,623,589</u>	<u>3,067,923</u>
Total liabilities	<u>25,041,248</u>	<u>3,074,499</u>	<u>28,327,555</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to leases	900,461	-	-
Pension related	14,735	8,037	9,377
OPEB related	1,027,749	560,590	654,022
Total deferred inflows of resources	<u>1,942,945</u>	<u>568,627</u>	<u>663,399</u>
NET POSITION			
Net investment in capital assets	98,795,758	70,360,096	50,633,973
Unrestricted	80,702,736	2,443,610	9,808,810
Total net position	<u>\$ 179,498,494</u>	<u>\$ 72,803,706</u>	<u>\$ 60,442,783</u>
Adjustment to reflect the consolidation of Internal Service Fund activities related to Enterprise Funds			
Net position of Business-Type Activities			

See accompanying Notes to Basic Financial Statements.

Business-Type Activities				
Nonmajor Enterprise Fund			Governmental Activities - Internal Service Funds	
Sanitation	Sewer Lift Station	Totals		
\$ 1,855,419	\$ 520,590	\$ 96,333,982	\$ 29,078,997	
1,087,402	28,048	6,914,001	97,771	
642,395	11,435	4,276,485	-	
6,444	2,013	368,609	-	
-	-	936,056	-	
-	-	219,085	23,977	
-	-	23,863,112	-	
3,591,660	562,086	132,911,330	29,200,745	
-	-	5,502,365	-	
335,218	-	12,862,197	3,627,772	
5,554,356	-	374,400,155	37,646,340	
(497,940)	-	(146,823,578)	(23,610,852)	
5,391,634	-	240,438,774	17,663,260	
5,391,634	-	245,941,139	17,663,260	
8,983,294	562,086	378,852,469	46,864,005	
315,269	-	2,837,416	1,786,522	
66,752	-	600,772	378,265	
382,021	-	3,438,188	2,164,787	
768,671	169,028	4,360,893	1,159,967	
-	-	25,380,343	-	
-	-	171,377	-	
-	-	44,680	25,734	
-	-	-	2,375,715	
-	-	-	3,582	
-	-	70,252	86,064	
132,191	-	1,189,720	749,083	
12,962	-	116,658	73,452	
-	-	-	1,650,000	
18,495	-	230,145	89,548	
-	-	483,451	410,308	
932,319	169,028	32,047,519	6,623,453	
-	-	-	4,038,421	
-	-	200,847	-	
763,308	-	6,869,768	4,325,409	
359,439	-	1,364,833	731,767	
447,743	-	4,029,687	2,537,209	
-	-	14,602,485	452,492	
1,570,490	-	27,067,620	12,085,298	
2,502,809	169,028	59,115,139	18,708,751	
-	-	900,461	-	
4,019	-	36,168	22,772	
280,295	-	2,522,656	1,588,339	
284,314	-	3,459,285	1,611,111	
5,391,634	-	225,181,461	16,800,460	
1,186,558	393,058	94,534,772	11,908,470	
\$ 6,578,192	\$ 393,058	319,716,233	\$ 28,708,930	
		(5,179,455)		
		\$ 314,536,778		

City of Chino
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2025

	Business-Type Activities		
	Water	Storm Drain	Sewer
OPERATING REVENUES:			
Charges for services	\$ 31,403,916	\$ 4,917,945	\$ 16,855,519
Connection and extension fees	263,665	-	-
Other operating	1,829,003	24,959	83,279
Miscellaneous Revenue	-	-	5,769
Total operating revenues	33,496,584	4,942,904	16,944,567
OPERATING EXPENSES:			
Salaries, wages and benefits	5,496,600	2,014,820	2,204,706
Maintenance and operation	5,381,395	1,373,352	2,821,381
Contractual services	1,122,171	281,003	24,738
Purchased water for resale	16,917,078	-	-
Materials and supplies	1,980,615	7,056	26,364
Utilities	1,186,965	482	10,373,819
Insurance, claims, and charges	-	-	-
Depreciation & amortization	3,209,049	1,851,405	1,684,580
Total operating expenses	35,293,873	5,528,118	17,135,588
Operating income (loss)	(1,797,289)	(585,214)	(191,021)
NONOPERATING REVENUES (EXPENSES):			
Investment income (loss)	2,976,507	174,493	502,810
Grant revenue	-	-	-
Gain (loss) from investment in joint venture	34,631	-	-
Interest expense	(14,950)	-	-
Total nonoperating revenues (expenses)	2,996,188	174,493	502,810
Income before contributions and transfers	1,198,899	(410,721)	311,789
CONTRIBUTIONS AND TRANSFERS:			
Transfers in	-	99,809	250,663
Transfers out	(132,941)	-	-
Capital contributions	3,647,100	5,304,590	1,525,152
Total contributions and transfers	3,514,159	5,404,399	1,775,815
Change in net position	4,713,058	4,993,678	2,087,604
NET POSITION:			
Beginning of year	174,946,048	67,898,881	58,433,511
Restatements	(160,612)	(88,853)	(78,332)
Beginning of year, as restated	174,785,436	67,810,028	58,355,179
End of year	\$ 179,498,494	\$ 72,803,706	\$ 60,442,783

Reconciliation of Changes in Net position to the Statement of Activities:

Change in net position per the Statement of Revenues, Expenses and Changes in Net Position- Proprietary Funds
Adjustment to reflect the consolidation of Internal Service Fund activities related to Enterprise Funds

Change in net position of Business-Type Activities per Statement of Activities

See accompanying Notes to Basic Financial Statements.

Business-Type Activities			Governmental Activities - Internal Service Funds
Nonmajor Enterprise Fund		Totals	
Sanitation	Sewer Lift Station		
\$ 11,265,541	\$ 261,721	\$ 64,704,642	\$ 58,526,578
-	-	263,665	-
94,595	-	2,031,836	80,046
-	-	5,769	-
11,360,136	261,721	67,005,912	58,606,624
1,258,506	-	10,974,632	35,937,405
2,258,859	-	11,834,987	5,681,685
8,096,437	164,146	9,688,495	2,891,579
-	-	16,917,078	-
95,943	-	2,109,978	1,098,354
-	70,874	11,632,140	1,710,629
-	-	-	1,437,469
119,262	-	6,864,296	2,624,792
11,829,007	235,020	70,021,606	51,381,913
(468,871)	26,701	(3,015,694)	7,224,711
51,263	19,657	3,724,730	-
621,042	-	621,042	-
-	-	34,631	-
-	-	(14,950)	(30,442)
672,305	19,657	4,365,453	(30,442)
203,434	46,358	1,349,759	7,194,269
-	-	350,472	1,686,384
-	-	(132,941)	(7,264,932)
-	-	10,476,842	-
-	-	10,694,373	(5,578,548)
203,434	46,358	12,044,132	1,615,721
6,406,476	346,700	308,031,616	27,383,313
(31,718)	-	(359,515)	(290,104)
6,374,758	346,700	307,672,101	27,093,209
\$ 6,578,192	\$ 393,058	319,716,233	\$ 28,708,930
		12,044,132	
		1,054,680	
		\$ 13,098,812	

City of Chino
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2025

	Business-Type Activities		
	Water	Storm Drain	Sewer
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ 31,830,483	\$ 4,973,264	\$ 22,406,400
Receipts from interfund services provided	-	-	-
Other operating receipts	1,821,722	24,959	89,048
Payments to suppliers	(26,193,659)	(1,770,106)	(13,108,500)
Payments to employees and employee benefits	(4,931,796)	(1,745,516)	(1,823,998)
Net cash provided by operating activities (used in)	2,526,750	1,482,601	7,562,950
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Receipts from grants	-	-	-
Transfers from other funds	-	99,809	250,663
Transfers to other funds	(132,941)	-	-
Net cash provided by noncapital financing activities (used in)	(132,941)	99,809	250,663
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Payments related to General Fund advance	(392,834)	-	-
Payments for capital assets	(1,265,483)	(210,651)	(1,347,609)
Proceeds from settlement	(67,815)	-	-
Issuance of long-term debt	13,928,969	-	-
Interest paid	29,414	-	-
Net cash provided by capital and related financing activities (used in)	12,232,251	(210,651)	(1,347,609)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income received	2,945,606	167,793	498,157
Net cash provided by investing activities (used in)	2,945,606	167,793	498,157
Net cash flows	17,571,666	1,539,552	6,964,161
CASH AND INVESTMENTS - Beginning of year, as restated	60,405,048	2,981,486	28,359,172
CASH AND INVESTMENTS - End of year	\$ 77,976,714	\$ 4,521,038	\$ 35,323,333
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	\$ (1,797,289)	\$ (585,214)	\$ (191,021)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation & amortization	3,209,049	1,851,405	1,684,580
(increase) decrease in assets and deferred outflows:			
Accounts receivable	242,442	72,263	1,726,469
Lease receivable	55,909	-	-
Unbilled receivables	(121,708)	(16,944)	(104,439)
Inventories	(20,475)	-	-
Deferred outflows - pensions	563,009	307,097	358,277
Deferred outflows - OPEB	(14,551)	(7,938)	(9,261)
Increase (decrease) in liabilities and deferred inflows:			
Accounts payable and accrued liabilities	706,717	(75,260)	196,024
Deposits payable	34,328	-	3,928,851
Retainage payable	(176,869)	(32,953)	(58,222)
Due to other governments	(114,808)	-	-
Unearned revenue	7,840	-	-
Total pension liability (asset)	9,733	5,309	6,194
Total OPEB liability	145,962	79,616	92,885
Deferred inflows - pensions	(26,674)	(14,550)	(16,974)
Deferred inflows - OPEB	(140,235)	(76,492)	(89,241)
Deferred inflows - leases	(63,190)	-	-
Estimated claims liabilities	-	-	-
Compensated absences	27,560	(23,738)	38,828
Net cash provided by (used in) operating activities	\$ 2,526,750	\$ 1,482,601	\$ 7,562,950
NONCASH TRANSACTIONS:			
Capital contributions	\$ 3,647,100	\$ 5,304,590	\$ 1,525,152

Business-Type Activities			Governmental	
Nonmajor Enterprise Fund			Activities -	
Sanitation	Sewer Lift Station	Totals	Internal Service	
			Funds	
\$ 11,726,889	\$ 260,560	\$ 71,197,596	\$ -	
-	-	-	58,526,578	
94,595	-	2,030,324	80,046	
(10,428,249)	(86,711)	(51,587,225)	(12,649,708)	
(839,746)	-	(9,341,056)	(36,671,037)	
<u>553,489</u>	<u>173,849</u>	<u>12,299,639</u>	<u>9,285,879</u>	
621,042	-	621,042	-	
-	-	350,472	1,686,384	
-	-	(132,941)	(7,264,932)	
<u>621,042</u>	<u>-</u>	<u>838,573</u>	<u>(5,578,548)</u>	
-	-	(392,834)	-	
(14,250)	-	(2,837,993)	(3,806,971)	
-	-	(67,815)	682,921	
-	-	13,928,969	-	
-	-	29,414	(8,614)	
<u>(14,250)</u>	<u>-</u>	<u>10,659,741</u>	<u>(3,132,664)</u>	
47,745	19,125	3,678,426	-	
<u>47,745</u>	<u>19,125</u>	<u>3,678,426</u>	<u>-</u>	
1,208,026	192,974	27,476,379	574,667	
647,393	327,616	92,720,715	28,504,330	
<u>\$ 1,855,419</u>	<u>\$ 520,590</u>	<u>\$ 120,197,094</u>	<u>\$ 29,078,997</u>	
\$ (468,871)	\$ 26,701	\$ (3,015,694)	\$ 7,224,711	
119,262	-	6,864,296	2,624,792	
528,164	364	2,569,702	48,326	
-	-	55,909	-	
(66,816)	(1,525)	(311,432)	-	
-	-	(20,475)	806	
153,548	-	1,381,931	870,106	
(3,968)	-	(35,718)	(22,492)	
22,990	148,309	998,780	192,439	
-	-	3,963,179	-	
-	-	(268,044)	(77,145)	
-	-	(114,808)	2,401	
-	-	7,840	3,181	
2,655	-	23,891	15,042	
39,808	-	358,271	225,578	
(7,274)	-	(65,472)	(41,224)	
(38,246)	-	(344,214)	(216,726)	
-	-	(63,190)	-	
-	-	-	(1,458,238)	
<u>272,237</u>	<u>-</u>	<u>314,887</u>	<u>(105,678)</u>	
<u>\$ 553,489</u>	<u>\$ 173,849</u>	<u>\$ 12,299,639</u>	<u>\$ 9,285,879</u>	
\$ -	\$ -	\$ 10,476,842	\$ -	

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City of Chino
Statement of Fiduciary Net Position (Deficit)
Fiduciary Funds
June 30, 2025

	Private Purpose Trust Fund	
	Successor	
	Agency of the Former RDA	Custodial Funds
ASSETS		
Cash and investments	\$ 4,830,244	\$ 19,693,618
Cash and investments with fiscal agents	607	15,902,783
Taxes receivable	-	163,728
Interest receivable	8,681	128,168
Prepaid expenses	108,181	-
Notes receivable from City of Chino	4,850,332	-
Total assets	9,798,045	35,888,297
DEFERRED OUTFLOWS		
Deferred loss on refunding	411,725	-
Total deferred outflows of resources	411,725	-
LIABILITIES		
Accrued interest payable	474,198	-
Due to other funds	3,050	-
Long-term liabilities:		
Bonds payable - current	1,970,000	-
Bonds payable - noncurrent	37,048,226	281,723
Total liabilities	39,495,474	281,723
NET POSITION (DEFICIT)		
Restricted for:		
Individuals, organizations, and other governments	-	35,606,574
Restricted for private purposes	(29,285,704)	-
Total net position (deficit)	\$ (29,285,704)	\$ 35,606,574

City of Chino
Statement of Changes in Fiduciary Net Position (Deficit)
Fiduciary Funds
For the year ended June 30, 2025

	Private Purpose Trust Fund Successor Agency of the Former RDA	Custodial Funds
ADDITIONS:		
Taxes	\$ 3,218,671	\$ 21,563,824
Investment income (loss)	145,649	1,394,354
Total additions	3,364,320	22,958,178
DEDUCTIONS:		
Administrative costs	6,800	2,672,419
Payment of special tax debt	-	8,755,000
Interest expense	1,302,395	9,740,355
Total deductions	1,309,195	21,167,774
Change in net position	2,055,125	1,790,404
NET POSITION (DEFICIT):		
Beginning of year	(31,340,829)	33,816,170
Beginning of year, as restated	(31,340,829)	33,816,170
End of year	<u>\$ (29,285,704)</u>	<u>\$ 35,606,574</u>

NOTES TO BASIC FINANCIAL STATEMENTS

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City of Chino

Notes to Basic Financial Statements

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Chino, California (the City), have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City was incorporated February 1910 under the general laws of the state of California. The City operates under a Council-Manager form of government and provides the following services: public safety, public works, community development, parks and community services, and general administrative services.

The accompanying financial statements present the City and its component units, entities for which the City is considered financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations.

Blended Component Units

The City's component unit is considered to be a blended component unit. The governing board of the component unit is composed of the same membership as the City Council. The City may impose its will on the component unit, including the ability to appoint, hire, reassign, or dismiss management. There is also financial benefit/burden relationship between the City and this entity.

Management has determined the following component unit should be blended based on the criteria above:

The City of Chino Public Financing Authority (the Authority) was founded December 1, 1998, as a joint exercise of power authority between the City and the former Redevelopment Agency for the purpose of financing or refinancing public capital improvements. Separate financial statements are not prepared for the Authority.

B. Basis of Accounting and Measurement Focus

The accounting policies of the City conform to GAAP for local governmental units. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purpose of which they are to be spent and means by which spending activities are controlled.

Government-Wide Financial Statements

The City's government-wide financial statements include a statement of net position and a statement of activities and changes in net position. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Government-Wide Financial Statements, Continued

These basic financial statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regard to interfund activities. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been subjected to this elimination process for government-wide purposes:

- Due to/from other funds
- Note receivable between funds
- Advances to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds aggregated. The City has presented all major funds that meet the required criteria. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Governmental Fund Financial Statements, Continued

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The *General Fund* is the general operating fund of the City. All general tax revenues and other receipts not allocated by law or contractual agreement to other funds are accounted for in this fund. Expenditures of this fund include general operating costs not paid through other funds.

The *Facilities Development Special Revenue Fund* is used to account for the collection of development impact fees for the improvement and replacement of capital facilities in the City.

The *City Affordable Housing Special Revenue Fund* is used to account for receipts and disbursements for financial assistance to eligible home buyers and financial incentives to eligible developers. Sources of revenue include developer contributions, as well as repayment of home loans.

The *Transportation Grants Special Revenue Fund* is used to account for receipts and disbursements relating to federal and state transportation grants.

The *Park Development Fund Capital Projects Fund* is used to account for the acquisition and development of parks and is financed by developer fees, state allocations, and other grant.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

The City reports the following major Enterprise Funds:

The *Water Fund* is used to account for the City's water utility operations.

The *Storm Drain Fund* is used to account for the City's storm drain operations.

The *Sewer Fund* is used to account for the operations of the City's sewer system.

Internal Service Funds

Additionally, the City reports the following fund types:

Internal Service Funds are used to account for the financing of special activities that provide services within the City. Such activities include employee benefits, building management, liability insurance, central services, and equipment management.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The City maintains two fiduciary fund types: a private-purpose trust fund and custodial funds. Fiduciary fund types are accounted for according to the nature of the fund. The private-purpose trust fund and the custodial funds use the economic resources measurement focus and the accrual basis of accounting.

The City reports the following private-purpose trust fund:

The *Successor Agency to the Redevelopment Agency of the City of Chino Private-Purpose Trust Fund* is used to account for the assets and liabilities transferred from the former Redevelopment Agency of the City as of February 1, 2012, as well as the activities of the Successor Agency related to required obligation payments and funds received for these payments.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Fiduciary Fund Financial Statements, Continued

The City reports the following custodial funds:

Community Facilities District Funds are used to account for the collection of assessments from owners of property within their respective districts and for the remittance of such assessments to the bondholders as required by the Mello-Roos Community Facilities Act of 1982.

C. Cash and Cash Equivalents, and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as cash and investments. For purposes of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all investments, as the City operates an internal cash management pool that maintains the general characteristics of a demand deposit account.

Investments are reported in the accompanying basic financial statements at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments in external pools are valued based on the stated fair value represented by the external pool.

Changes in fair value that occur during a fiscal year are recognized as investment income or loss reported for that fiscal year. Investment income or loss includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments. The City pools cash and investments of all funds, except for assets held by fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

D. Cash and Investments with Fiscal Agents

Cash and investments with fiscal agents are restricted for the redemption of bonded debt and the acquisition and construction of capital projects.

E. Interfund Transactions

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from other funds (i.e., current portion of interfund loans) and advances from/to other funds (i.e., noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

F. Inventory

Inventories are stated at cost using the average cost method. The City utilizes the consumption method of accounting for inventories. Inventories of operating supplies are maintained and accounted for in the General Fund and the Equipment Management Internal Service Fund. The inventory maintained by the Water Utility Enterprise Fund consists primarily of water meters, water pipes, valves, and fittings.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. Capital Assets

Capital assets include land, site improvements, buildings and improvements, equipment, and infrastructure assets. General infrastructure assets consist of roads, curbs and gutters, sidewalks, medians, street trees, street signs, bus shelters, bridges, trails, traffic signals, storm drains/catch basins, sewer manholes, and sewer lines. Capital assets are defined by the City as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. 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.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Building, Improvements and Leasehold Interests	35 to 50 Years
Improvements Other than Building	50 Years
Lines and Mains	50 Years
Infrastructure	25 to 50 Years
Furnitures, Machinery and Equipment	3 to 15 Years
Intangible right-to-use lease assets	5 years
Intangible right-to-use SBITA assets	3 to 10 years

H. Employee Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory time, and sick leave (compensated absences). The City implemented GASB Statement No. 101, *Compensated Absences* during fiscal year 2024-25. Liabilities for leave are assumed to be accrued using the last in, last out method, meaning the most recently earned leave is used first. The City has recorded a liability only when it is more likely than not that the leave will be taken or paid for. All compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Compensated absences are primarily liquidated in the General Fund.

I. Claims Payable

When it is probable that a claim liability has been incurred at year-end and the amount of the loss can be reasonably estimated, the City records the estimated loss, net of any insurance coverage, under its self-insurance program claims payable, which includes an estimate for incurred but not reported claims and is recorded in the Liability Insurance Internal Service Fund.

J. Unearned Revenue

Unearned revenue is recognized for transactions for which revenue has not yet been earned. Unearned revenue includes monies received in advance from the fiscal agents on the amounts deposited in the reserve funds for various bonds and prepaid charges for services.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Property Taxes

Property taxes are an enforceable lien on property as of January 1 of each year. Taxes are levied on each July 1 and are payable in two installments on November 1 and February 1, which become delinquent on December 10 and April 10, respectively. The County of San Bernardino bills and collects property taxes for the City Remittance of property taxes to the City is accounted for in the City's General Fund.1.

L. Prepaids

Certain payments to vendors for services applicable to future accounting periods are recorded as prepaids in both the government-wide financial and fund financial statements. Prepaid amounts are expensed during the periods benefited.

M. Net Position and Fund Balances

Government-Wide Financial Statements

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt and liabilities that are attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

When an expense is incurred for purposes for which both restricted and unrestricted net positions are available, the City's policy is to apply restricted net position first.

Fund Financial Statements

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable - amounts that are not in a spendable form (such as inventory), that are required to be maintained intact, or the long-term note receivable in the general fund.

Restricted - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

Committed - amounts constrained to specific purposes by a government itself using the highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level of action to remove or change the constraint. The City Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Net Position and Fund Balances, Continued

Fund Financial Statements, Continued

Assigned - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The City delegates the authority to assign amounts to be used for specific purposes to the Finance Director for the purpose of reporting these amounts in the annual financial statements.

Unassigned - amounts that are for any purpose; positive amounts are reported only in a general fund, in the event that funds other than the general fund include an unassigned fund balance, it would be a deficit.

When expenditures are incurred for purposes for which restricted, committed, assigned, or unassigned fund balances are available, the City's policy is to apply the restricted fund balance first, committed second, then assigned fund balance, and finally unassigned fund balance.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods (expense/expenditure) until that time.

In addition to liabilities, the statement of net position and governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

O. Leases

Lessor

The City is a lessor for a noncancellable leases of wireless cell towers and buildings. The City recognizes a lease receivable and a deferred inflow of resources in the applicable governmental activities or business-type activities in the government-wide and in the governmental and proprietary fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present

value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term, on a straight-line basis.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Leases, Continued

Lessor, Continued

- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

P. Pension Plans

For purposes of measuring the total pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. New Accounting Pronouncements

The City adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements in Fiscal Year 2024-25:

In June 2022, the GASB issued Statement No. 101, Compensated Absences. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Implementation of these requirements has significant impact on the City's Sick leave balance. Estimates as discussed under Note 19- Retstatements.

In December 2024, the GASB issued Statement No. 102, Certain Risk Disclosures. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. Implementation of these requirements did not have a significant impact on the City's financial statements for the fiscal year ended June 30, 2025.

R. Estimates

The preparation of the basic financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and the disclosure of contingent assets and liabilities at the date of the basic financial statements and the related reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Management believes that the estimates are reasonable.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS

A. Cash and Investments

Cash and investments are presented on the statements of net position as follows at June 30, 2025:

	Government-Wide Statement of Net Position			Fiduciary Funds	
	Governmental Activities	Business-Type Activities	Total	Statement of Net position	Total
Cash and investments	\$ 184,567,580	\$ 96,333,982	\$ 280,901,562	\$ 24,523,862	\$ 305,425,424
Restricted:					
Cash and investments	-	23,863,112	23,863,112	-	23,863,112
Cash and investments with fiscal agents	13,647,426	-	13,647,426	15,903,390	\$ 29,550,816
Total	\$ 198,215,006	\$ 120,197,094	\$ 318,412,100	\$ 40,427,252	\$ 358,839,352

Cash, cash equivalents, and investments consisted of the following at June 30, 2025:

Petty cash	\$ 21,200
Deposits with financial institutions	4,457,288
Investments	354,360,864
Total cash and investments	\$ 358,839,352

The carrying amounts of the City's deposits with financial institutions were \$4,457,288 at June 30, 2025. Bank balances before reconciling items were \$5,908,123 at that date with total amount insured or collateralized with securities held by the pledging financial institutions in the City's name.

B. Investments Authorized by the California Government Code and the City's Investment Policy

The Table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investment of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS, Continued

B. Investments Authorized by the California Government Code and the City's Investment Policy, Continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Amount of Portfolio*	Maximum Investment in One Issuer
U.S Treasury Obligations	5 Years	None	None
U.S Governmental-Sponsored Agency Securities	5 Years	50%	40%
Time Certificates Of Deposits	5 Years	20%	\$ 250,000
Banker's Acceptance	180 Days	10%	\$ 2,000,000
Negotiable Certificates Of Deposits	5 Years	20%	\$ 250,000
Repurchase Agreements (1)	2 Weeks	10%	\$ 5,000,000
Local Agency Investment Fund	N/A	\$ 75,000,000	\$ 75,000,000
		Per Entity	Per Entity
Los Angeles County Investment Pool	N/A	\$100,000,000	None
CalTRUST Investment Pool	N/A	\$100,000,000	None
Mutual Funds (Investment Pool Government-Sponsored Agency Securities)	N/A	10%	\$ 2,000,000

*Excluding amounts held by bond trustee that are not subject to California Government Code restrictions.

(1) Repurchase agreements must be 102% collateralized by US Treasury Obligations that are free and clear of any third-party lien or claim.

N/A - Not Applicable

C. Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. Investments authorized for funds held by bond trustees include U.S Treasury Obligations, U.S. Government-Sponsored Agency Securities, Local Agency Bonds, Banker's Acceptance, Money Market Mutual Funds, and Investment Contracts. There are no limitations on the maximum amount that can be invested in one issuer, maximum percentage allowed, or the maximum maturity of an investment, except for the maturity of Banker's Acceptance, which are limited to one year. Investment in Investment Contracts have to be approved by the Municipal Bond Insurer.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS, Continued

D. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) of the market interest rate fluctuations is provided by the following table that shows the distribution of the City's investment by maturity:

Investment Type	Investment Maturities in Months			Total
	12 Months or Less	13 - 24 Months	25 - 60 Months	
Local Agency Investment Fund	\$ 68,982,888	\$ -	\$ -	\$ 68,982,888
Los Angeles County Investment Pool	17,415,748	-	-	17,415,748
CalTrust Investment Pool	101,501,295	-	-	101,501,295
California Asset Management Program	16,012,981	-	-	16,012,981
U.S Government-Sponsored Agency Securities:				
FFCB	10,901,500	5,969,910	6,016,170	22,887,580
FHLB	10,858,660	18,394,730	18,016,500	47,269,890
FHLMC	-	-	5,996,070	5,996,070
FNMA	-	-	3,007,050	3,007,050
U.S Treasury Note	9,996,129	3,040,410	14,615,940	27,652,479
U.S Bonds	-	481,953	6,062,286	6,544,239
Negotiable Certificates of Deposit	1,253,782	1,514,672	4,771,372	7,539,826
Held by Bond Trustee:				
Money Market Mutual Funds	29,550,818	-	-	29,550,818
Total	\$ 266,473,801	\$ 29,401,675	\$ 58,485,388	\$ 354,360,864

E. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating as required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating, as reported by Standard & Poor's, as of year-end for each investment type.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS, Continued

E. Disclosures Relating to Credit Risk, Continued

All investment agreements and investment agreement providers must comply with the credit rating requirements as contained in the underlying legal documents authorizing the issuance of the associated bond issues. Each of the investment agreements that the City or the Successor Agency to the former Redevelopment Agency (or Bank of New York Mellon acting as a trustee bank on behalf of the City) has entered into carries a credit rating downgrade trigger that is intended to protect the City or the Successor Agency against the deterioration of the credit rating of the investment agreement provider. While each investment agreement may have differing specifications with respect to the credit ratings downgrade trigger, the basic arrangement is that if the investment agreement provider credit rating falls below a certain level, it triggers one of several possible actions aimed at curbing or strengthening the ratings decline. These possible actions include: (1) the investment agreement provider posting the highly rated collateral at levels determined by the credit rating agencies, (2) the investment agreement provider assigning the investment agreement to a new provider that enjoys a higher credit rating, or (3) the investment agreement provider pays the City or the Successor Agency cash representing the balance held under the account including accrued interest.

The table below represents the credit ratings of the City's investment as of June 30, 2025:

Investment Type	Total	Minimum Legal rating	AAA	AA+	Unrated	Not Required to be Rated
Local Agency Investment Fund Los Angeles County	\$ 68,982,888	(1)	\$ -	\$ -	\$ 68,982,888	\$ -
Investment Pool	17,415,748	(1)	-	-	17,415,748	-
CalTRUST Investment Pool:						
Short term	47,252,774	(1)	-	47,252,774	-	-
Liquidity	54,248,521	(1)	-	-	54,248,521	-
California Assset Mgmt Program CAMP	16,012,981		16,012,981	-	-	-
U.S Government-Sponsored Agency Securities:						
FFCB	22,887,580	(1)	-	22,887,580	-	-
FHLB	47,269,890	(1)	-	47,269,890	-	-
FHLMC	5,996,070	(1)	-	5,996,070	-	-
FNMA	3,007,050			3,007,050		
U.S Treasury Note	27,652,479	(1)	-	-	-	27,652,479
US Bonds	6,544,239	(1)	-	-	-	6,544,239
Negotiable Certificates of Deposit Held By Bond Trustee:	7,539,826	(1)	-	-	7,539,826	-
Money Market Mutual Funds	29,550,818	AAA	29,550,818	-	-	-
Total Investments	\$ 354,360,864		\$ 45,563,799	\$ 126,413,364	\$ 148,186,983	\$ 34,196,718

(1) Not applicable.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS, Continued

F. Concentration of Credit Risk

The investment policy of the City contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2025, the City had investments in the Federal Farm Credit Bank of \$22,887,580, Federal Home Loan Bank of \$47,269,890, Federal Home Loan Mortgage Corp. \$5,996,070 and Federal U.S. Treasury Notes of \$27,652,479 which represents 5% or more of total City investments.

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2025, the City's deposits (bank balances) were insured by the Federal Depository Insurance Corporation or collateralized as required under California law.

H. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the treasurer of the state of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not rated.

I. Investment in County Investment Pool

The Los Angeles County Pooled Investment Fund (LACPIF) is a pooled investment fund program governed by the Los Angeles County Board of Supervisors and administered by the Los Angeles County Treasurer and Tax Collector. Investment in the LACPIF are highly liquid, as deposits and withdrawals can be made at any time without penalty. LACPIF does not impose any maximum investment limit. The fair value of the City's voluntary investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro rata share of the fair value provided by LACPIF for the entire LACPIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LACPIF.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS, Continued

J. Investment in CalTRUST Investment Pool

CalTRUST is a joint powers agency authority created by local public agencies to provide a convenient method for local public agencies to pool their assets for investment purposes. CalTRUST is not subject to any regulatory oversight but is governed by a Board of Trustees (the Board) made up of experienced local agency treasurers and investment officers. The board sets overall policies for the program and selects and supervises the activities of the investment manager and other agents. Investments in CalTRUST are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. All CalTRUST accounts comply with the limits and restrictions placed on local agency investments by the California Government Code. CalTRUST imposes a \$250,000 minimum investment; however, there is no maximum limit. The fair value of the City's voluntary investment in this pool is reported in the accompanying financial statements at amounts based upon the City's percentage interest of the fair value provided by CalTRUST for the CalTRUST accounts (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by CalTRUST.

K. Fair Value Measurements

The City categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the relative inputs used to measure the fair value of the investments. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are valued using a matrix pricing technique in where investments are valued based on the investments' relationship to benchmark quoted prices, and Level 3 inputs are significant unobservable inputs.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

2. CASH AND INVESTMENTS, Continued

K. Fair Value Measurements, Continued

The City has the following recurring fair value measurements as of June 30, 2025:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U.S Government - Sponsored Agency Securities:				
FFCB	\$ 22,887,580	\$ -	\$ 22,887,580	\$ -
FHLB	47,269,890	-	47,269,890	-
FHLMC	5,996,070	-	5,996,070	-
FNMA	3,007,050	-	3,007,050	-
U.S Treasury Note	27,652,479	-	27,652,479	-
US Bonds	6,544,239	-	6,544,239	-
Negotiable Certificates of Deposit	<u>7,539,826</u>	<u>-</u>	<u>7,539,826</u>	<u>-</u>
Total Investment by Fair Value Level	120,897,134	<u>\$ -</u>	<u>\$ 120,897,134</u>	<u>\$ -</u>
Investment not subject for Leveling Disclosure:				
Local Agency Investment Fund	68,982,888			
Los Angeles County Investment Pool	17,415,748			
CalTRUST Investment Pool:				
Short - Term	47,252,774			
CalTRUST Liquidity	54,248,521			
California Assset Mgmt ProgramCAM	16,012,981			
Held Bond by Trustee:				
Money Market Mutual Funds	<u>29,550,818</u>			
Total Investments Not Subject for Fair Value Measurements	<u>233,463,730</u>			
Total Investments	<u>\$ 354,360,864</u>			

3. INTERFUND BALANCES AND TRANSFERS

Due to/Due From Other Funds

At June 30, 2025, the City had the following short-term interfund receivables and payables.

	<u>Due From Other Funds</u>	<u>Due To General Fund</u>
Governmental Funds:		
General Fund	\$ 959,183	\$ -
Non-Major Governmental Funds	<u>-</u>	<u>959,183</u>
Total	<u>\$ 959,183</u>	<u>\$ 959,183</u>
	<u>Due To Other Funds</u>	<u>Due From General Fund</u>
Governmental Funds:		
General Fund	\$ -	\$ 988,803
Facilities Development Special Revenue Fund	<u>988,803</u>	<u>-</u>
Total	<u>\$ 988,803</u>	<u>\$ 988,803</u>

The interfund amounts between the General Fund and Non-Major Governmental Funds are for short-term loans to cover operations.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

3. INTERFUND BALANCES AND TRANSFERS, Continued

Transfers

The City had the following transfers for the year ended June 30, 2025:

Transfers Out	Transfer In								Total
	General Fund	Facilities Development Special revenue Fund	Transportation Grant Special Revenue Fund	Park Development Capital Project Fund	Other Governmental Fund	Storm Drain Enterprise Fund	Sewer Enterprise Fund	Internal Service Fund	
General Fund	\$ 88,804	\$ 100,000	\$ 12,111,181	\$ 3,159,407	\$ 17,455,821	\$ -	\$ -	\$ 1,167,933	\$ 34,083,146
Facilities Development Special revenue Fund	51,766	-	13,054,083	-	-	99,809	250,663	-	13,456,321
Transportation Grants Special revenue Fund	19,583	-	-	-	-	-	-	-	19,583
Park Development Capital Project Fund	-	-	-	248	-	-	-	-	248
Other Governmental Fund	1,469,420	-	3,852,784	-	-	-	-	391,860	5,714,064
Water Enterprise Fund	-	-	-	6,350	-	-	-	126,591	132,941
Internal Service Fund	7,034,078	-	-	-	230,854	-	-	-	7,264,932
Total	\$ 8,663,651	\$ 100,000	\$ 29,018,048	\$ 3,166,005	\$ 17,686,675	\$ 99,809	\$ 250,663	\$ 1,686,384	\$ 60,671,235

Transfers provided funding for capital projects, capital acquisitions, debt service, and payment of in-lieu fees by Enterprise Funds. The transfers between the General Fund and the Transportation Grants Special Revenue Fund and Other Governmental Funds are to pay for the General Fund's share of landscape and lighting costs, General Fund backfill of transportation programs, and the General Fund subsidy for community service programs. The transfers between the Facilities Development Special Revenue Fund and the General Fund and the Water and Storm Drain Enterprise Funds are to pay for current-year project expenditures. Transfers between the Facilities Development Special Revenue Fund and Internal Service Funds are for current-year project expenditures. Transfers from the Facilities Development Special Revenue Fund and Transportation Grants Special Revenue Fund are for project-related expenditures. The transfers between the Internal Service Funds and Other Governmental Funds are for the cost of the Civic Center JPA Maintenance Program. The transfers between Other Governmental Funds and the General Fund and Transportation Grants Special Revenue Fund are for project-related expenditures.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

3. INTERFUND BALANCES AND TRANSFERS, Continued

Advances to / from Other Funds

At June 30, 2025, the City had the following advances to/from other funds:

	Advance From General Fund	Advance To Other Funds
Governmental Funds:		
General Fund	\$ -	\$ 3,531,885
Non-Major Governmental Funds	3,331,038	-
Proprietary Funds:		
Water Fund	200,847	-
Total	<u>\$ 3,531,885</u>	<u>\$ 3,531,885</u>

The advances between the General Fund and other Funds are considered long-term in nature.

Advance from General Fund - Meter Replacement

During the year ended June 30, 2016, the General Fund advanced to the Water Fund \$3,500,000 to assist the Water Fund with its Water Meter Retrofit Project. The advance is due over a 10-year period and carries an interest rate of 3.0%. Semi-annual installments of \$203,860 are due July 1 and January 1.

The debt service requirements to maturity of the advance are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 200,847	\$ 3,013	\$ 203,860
Total	<u>\$ 200,847</u>	<u>\$ 3,013</u>	<u>\$ 203,860</u>

During the year ended June 30, 2025, the General Fund advanced to the Measure I Valley SubArea Program Fund \$3,331,038 for the purpose of funding the ongoing CIP projects. The City typically funds CIP projects upfront using unencumbered funds such as the General Fund, Development Impact Fees, Measure I, or Gas Tax, and then seeks periodic reimbursements from SBCTA, Caltrans, or other granting agencies as applicable.

On the government-wide financial statements, advances are displayed as internal balances.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

4. LOANS RECEIVABLE

As of June 30, 2025, the City had outstanding loans related to the following loan programs:

Affordable Housing Special Revenue Fund (A):	
Home Improvement Loans- RDA	\$ 1,385,843
First-Time Home-Buyer In-Fill Housing Loans	1,621,270
Home Loans	<u>6,329,940</u>
Subtotal	9,337,053
Less: allowances	<u>(9,337,053)</u>
Total Affordable Housing Special Revenue Fund	<u>\$ -</u>
Other Governmental Funds:	
CDBG and HomeRehabilitation Loans (B)	\$ 47,834
HOME Investment Partnership Home-buyer Loans (C)	150,000
CalHOME Loans (D)	1,965,962
NSP Home-Buyer Loans	<u>35,687</u>
Subtotal	2,199,483
Less: allowances	<u>(185,687)</u>
Total Other Governmental Funds	<u>\$ 2,013,796</u>

A. Affordable Housing Loans

The City administers housing rehabilitation and affordable housing loan programs to qualifying low-income households. These programs were originally funded through the former Redevelopment Agency and are now accounted for in the City's Affordable Housing Special Revenue Fund. The loans are secured by deeds of trust, bear interest at either 0 percent or 3 percent, and have terms ranging from 10 to 30 years. Repayments are generally deferred until the end of the loan term or upon sale of the property. Due to the long-term nature of the loans and their repayment terms, the City has established allowances in amounts equal to the outstanding loan balances. Repayments will be recognized as revenue when received.

B. CDBG and HOME Rehabilitation Loans

The City administers rehabilitation loan programs funded through Community Development Block Grant (CDBG) and HOME Investment Partnership funds to qualifying low-income households. These loans are secured by second trust deeds and do not bear interest. Repayment is generally due upon the sale or transfer of the property. Loan repayments are required to be used for eligible CDBG and HOME grant purposes or returned to the granting agency; therefore, outstanding loan balances are offset by a corresponding liability due to other governments.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

4. LOANS RECEIVABLE, Continued

C. HOME Investment and NSP Homebuyer Loans

The City provides homebuyer assistance loans through the HOME Investment Partnership and Neighborhood Stabilization Program (NSP) to qualifying low-income households in connection with its affordable housing programs. HOME loans have a term of 30 years, while NSP loans have a term of 15 years. These loans are non-interest bearing and are secured by deeds of trust. Repayment is generally deferred unless certain events occur, such as the sale or transfer of the property. In certain cases, the loans may be partially or fully forgiven if program conditions are met. Due to the long-term nature of these loans and the possibility of forgiveness, the City has established allowances in amounts equal to the outstanding loan balances.

D. CalHome Loans

The City has three loan programs that are funded with CalHome grant proceeds. These loans are secured by a deed of trust and bear interest at either 0% or 3%. Repayments are not required until the end of the term of the loan unless certain events, such as the sale of the home or transfer of title, occur first. One of the loan programs provides for a forgiveness of debt if certain conditions are met. Loan repayments are to be repurposed for eligible CalHome grant purposes or returned to the granting agency; therefore, the outstanding loan balances of the three loan programs are offset by the liability, due to other governments.

5. LOANS RECEIVABLE - DEVELOPERS

On December 1, 2012, the City entered into an Affordable Housing and Loan Agreement with IVY at College Park LP. for \$7.2 million. The loan bears interest at a rate of 1% annually, and all outstanding principal and accrued unpaid interest is due December 1, 2067. The borrower will repay the City annual payments equal to 23.68% of the project cash flow for the preceding calendar year. The outstanding balance at June 30, 2025, is \$7,200,000.

On October 6, 2015, the City entered into an Affordable Housing and Loan Agreement with BHC College Park II, L.P. for \$2.8 million. The loan bears interest at a rate of 1% annually, and all outstanding principal and accrued unpaid interest is due October 6, 2070. The borrower will repay the City annual payments equal to 50% of the project cash flow for the following calendar year. The outstanding balance at June 30, 2025, is \$2,800,000. Both loans were used to build residential rental units for low- to moderate-income households and are secured by a deed of trust with assignment of rent amounts.

Due to the long-term nature of these loans and the unknown timing of principal and interest repayments, the City has established allowances equal to the loan amounts. Principal and interest on these loans will be recognized when payments are received.

6. NOTES RECEIVABLE - SUCCESSOR AGENCY

In June of 2009, the former redevelopment agency approved a loan of up to \$18,100,000 to the City for the cost of installation and construction of fire station facilities. The loan is to be repaid with fire development impact fees as those fees are collected from developers. The outstanding balance of the note as of June 30, 2025, is \$4,850,332.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

7. LEASE RECEIVABLE

The City, acting as lessor, leases wireless cell towers and buildings under long-term, noncancelable lease agreements. The leases expire at various dates through 2039 reported in the General Fund, Other Governmental Funds, and Proprietary Funds. The agreements have interest rates ranging from 0.269% to 2.266%. During the year ended June 30, 2025, the City recognized \$157,715 and \$21,679 in lease revenue and interest revenue, respectively, pursuant to these contracts.

The future lease payments on the leases as of June 30, 2025 are as follows:

Year Ending June 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 90,872	\$ 22,181	\$ 113,053	\$ 57,040	\$ 1,746	\$ 58,786
2027	91,201	24,245	115,446	58,200	1,943	60,143
2028	75,338	22,531	97,869	59,395	2,148	61,543
2029	70,370	27,017	97,387	60,622	2,584	63,206
2030	70,775	27,035	97,810	61,881	2,584	64,465
2031-2035	209,887	41,482	251,369	322,767	16,588	339,355
2036-2040	136,811	17,962	154,773	297,169	20,671	317,840
2040	-	-	-	18,982	1,311	20,293
Total	\$ 745,254	\$ 182,453	\$ 927,707	\$ 936,056	\$ 49,575	\$ 985,631

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

8. CAPITAL ASSETS

A. Government-Wide Financial Statements

A summary of changes in the governmental activities capital assets at June 30, 2025, is as follows:

	Balance at July 1, 2024	Additions	Retirements	Transfers	Balance at June 30, 2025
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 89,137,061	\$ -	\$ -	\$ -	\$ 89,137,061
Construction in progress	36,180,390	31,045,130	-	(20,396,486)	46,829,034
CIP- Subscription Assets	22,428	-	-	-	22,428
Total capital assets not being depreciated	125,339,879	31,045,130	-	(20,396,486)	135,988,523
Capital assets being depreciated:					
Buildings	95,941,747	97,730	-	1,731,231	97,770,708
Improvements other than buildings	42,333,434	2,634,562	-	6,828,166	51,796,162
Furniture, machinery, and equipment	38,149,611	2,450,386	(23,147)	-	40,576,850
Infrastructure	227,522,355	9,603,825	-	11,837,089	248,963,269
Lease assets- Equipment and Fixtures	711,387	-	(183,036)	-	528,351
SBITA assets	1,723,236	1,247,157	(461,560)	-	2,508,833
Total capital assets being depreciated	406,381,770	16,033,661	(667,743)	20,396,486	442,144,174
Less accumulated depreciation:					
Buildings	(29,704,759)	(1,903,056)	-	-	(31,607,815)
Improvements other than buildings	(16,740,298)	(1,166,510)	-	-	(17,906,808)
Furniture, machinery, and equipment	(29,449,440)	(2,658,047)	17,138	-	(32,090,349)
Infrastructure	(122,072,211)	(5,537,968)	-	-	(127,610,179)
Less accumulated amortization:					
Lease assets- Equipment and Fixtures	(394,376)	(105,670)	183,036	-	(317,011)
SBITA assets	(878,559)	(619,208)	461,560	-	(1,036,207)
Total accumulated depreciation and amortization	(199,239,643)	(11,990,459)	661,734	-	(210,568,369)
Total capital assets being depreciated, net	207,142,127	4,043,202	(6,009)	20,396,486	231,575,805
Governmental activities capital assets, net	\$ 332,482,006	\$ 35,088,332	\$ (6,009)	\$ -	\$ 367,564,328

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

8. CAPITAL ASSETS, Continued

Depreciation and amortization expenses were charged to functions/programs of the primary government as follows:

Governmental Activities :	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government	\$ 597,498	\$ -	\$ 597,498
Public Safety	778,057	-	778,057
Public Works	1,263,708	224,753	1,488,461
Community Services	319,081	86,742	405,823
Parks and Recreation	561,166	-	561,166
Internal Service Fund	2,211,409	413,383	2,624,792
Unallocated Infrastructure Depreciation	5,534,662	-	5,534,662
Total depreciation/amortization expense	<u>\$ 11,265,581</u>	<u>\$ 724,878</u>	<u>\$ 11,990,459</u>

A. Government-Wide Financial Statements, Continued

A summary of changes in the business-type activities capital assets at June 30, 2025, is as follows:

	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at June 30, 2025</u>
Business-Type Activities:				
Capital assets, not being depreciated				
Land	\$ 1,291,570	\$ -	\$ -	\$ 1,291,570
Construction in progress	17,537,780	2,838,132	(8,805,285)	11,570,627
Total capital assets not being depreciated	18,829,350	2,838,132	(8,805,285)	12,862,197
Capital assets being depreciated:				
Buildings and structures	9,791,978	1,093,249	-	10,885,227
Improvements other than buildings	344,511,873	18,188,739	-	362,700,612
Furniture, machinery, and equipment	710,544	-	-	710,544
SBITA assets	103,772	-	-	103,772
Total capital assets being depreciated	355,118,167	19,281,988	-	374,400,155
Less accumulated depreciation:				
Buildings and structures	(4,696,373)	(220,164)	-	(4,916,537)
Improvements other than buildings	(134,632,937)	(6,587,429)	-	(141,220,366)
Furniture, machinery, and equipment	(560,788)	(22,113)	-	(582,901)
Less accumulated amortization:				
SBITA assets	(69,183)	(34,590)	-	(103,773)
Total accumulated depreciation and amortization	(139,959,282)	(6,864,296)	-	(146,823,578)
Total capital assets being depreciated, net	215,158,885	12,417,692	-	227,576,577
Business-type capital assets, net	<u>\$ 233,988,235</u>	<u>\$ 15,255,824</u>	<u>\$ (8,805,285)</u>	<u>\$ 240,438,774</u>

Depreciation and amortization expense were charged to functions/programs of the primary government as follows:

Business-Type Activities:	<u>Depreciation</u>
Sewer Fund	\$ 1,684,580
Water Fund	3,209,049
Storm Drain Fund	1,851,405
Sanitation Fund	119,262
Total depreciation/amortization expense	<u>\$ 6,864,296</u>

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

9. LONG-TERM LIABILITIES

A summary of changes in long-term liabilities for the year ended June 30, 2025, is as follows:

	Balance at 7/1/2024 (as restated)	Additions	Deletions	Balance at June 30, 2025	Due Within One Year	Due in More Than One Year
Governmental Activities:						
Other Long-Term Liabilities:						
Claims Liabilities	\$ 7,146,659	\$ 1,035,279	\$ (2,493,517)	\$ 5,688,421	\$ 1,650,000	\$ 4,038,421
Compensated Absences (as restated)*	10,722,913	1,511,014	-	12,233,927	3,134,629	9,099,298
Lease Liability	317,163	-	(104,570)	212,593	105,718	106,875
SBITA Liability	779,775	1,247,157	(685,106)	1,341,826	661,484	680,342
Direct Borrowings :						
Note Payable to Successor Agency	4,850,332	-	-	4,850,332	402,282	4,448,050
Total Governmental Activities	19,976,585	3,793,450	(3,283,193)	24,327,099	5,954,113	18,372,987
Business-Type Activities:						
Direct Borrowings :						
SRF Loan Payable	1,190,161	13,928,969	(33,194)	15,085,936	483,451	14,602,485
Other Long-Term Liabilities :						
Compensated Absences (as restated)*	1,280,091	314,887	-	1,594,978	230,145	1,364,833
SBITA Liability	34,621	-	(34,621)	-	-	-
Total Business-Type Activities	2,145,358	14,243,856	(67,815)	16,680,914	713,596	15,967,318
City total	\$ 22,121,943	\$ 18,037,306	\$ (3,351,008)	\$ 41,008,014	\$ 6,667,709	\$ 34,340,305

* The change in compensated absences liability is presented as a Net Change

A. Governmental Activities

Claims Liabilities

The amount of net claims liabilities at June 30, 2025, was 5,688,421. See Note 12 for details.

Compensated Absences

Compensated absences liability represents the total unpaid vacation, compensatory time, and sick leave earned by employees of the City. There is no fixed-payment schedule for earned but unpaid compensated absences. The amount of net unpaid compensated absences at June 30, 2025, is \$12,233,927.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

9. LONG-TERM LIABILITIES, Continued

A. Governmental Activities, Continued

Lease Liability

The City has (2) active equipment lease agreements with Axon Enterprise and Flock Group Inc. In July 2022, the City entered into an agreement with Axon Enterprise, Inc. for its Body-Worn Camera Full Service which include both software subscription and leased equipment. Under the agreement, the City pays \$108,045 per year for equipment lease for 5 years. The lease liability is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 1.090%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the City recognized lease asset of \$528,351, and accumulated amortization of \$317,011. In October 2022, the City entered into an agreement with Flock Group, Inc. for automated license plate reader which include both software subscription and leased equipment. Under the agreement, the City pays a prorated amount of \$84,750 for nine months in the first year and \$100,000 for the second year. The lease liability is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 1.772%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. During the year FY 2024-25 the lease balance has been fully amortized.

The future annual payments on the lease liability are as follow:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 105,718	\$ 2,329	\$ 108,047
2027	106,875	1,171	108,046
Total	<u>\$ 212,593</u>	<u>\$ 3,500</u>	<u>\$ 216,093</u>

SBITA Liability

e-Plan

In January 2023, the City entered into a Software-as-a-Service (SaaS) agreement with e-Plan, Inc. for use of the electronic plan review software. Under the agreement, the City pays \$66,812 per year for 5 years, with 1% increase every year. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 2.425%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the City recognized subscription asset of \$332,300, and accumulated amortization of \$166,150.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

9. LONG-TERM LIABILITIES, Continued

A. Governmental Activities, Continued

SBITA Liability, Continued

Spidr Tech

In July 2021, the City entered into a Software-as-a-Service (SaaS) agreement with Spidr Tech for use of the Spidr Tech's platform to automatically generate and send customized text and email to victims of crime and reporting parties. Under the agreement, the City pays \$35,100 per year for 3 years and an initial deployment fee of \$2,500. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 0.221%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. During FY 2024-25 the city extended the agreement for a period of 36 months at a discount rate of 4.281%. For the year ended June 30, 2025, the City recognized subscription asset of \$176,316, and accumulated amortization of \$8,853.

Veritone

In August 2022, the City entered into a Software-as-a-Service (SaaS) agreement with Veritone for use of the Veritone application software to automatically collect of stop data in support of reporting requirements under the State of California Racial Identity and Profiling Act (RIPA). Under the agreement, the City pays \$11,800 per year for 3 years with an option to extend for additional 3 years. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 1.276%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the City recognized subscription asset of \$68,570, and accumulated amortization of \$33,332.

Axon Enterprise, Inc.

In July 2022, the City entered into an agreement with Axon Enterprise, Inc. for its Body-Worn Camera Full Service which include both software subscription and leased equipment. Under the agreement, the City pays \$121,760 per year for software subscription, for 5 years. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 1.090%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the City recognized subscription asset of \$595,415, and accumulated amortization of \$357,249.

Dell Technologies

In September 2021, the City entered into a subscription agreement with Dell Technologies for use of the Microsoft 365 software. Under the agreement, the City pays \$195,977 per year for 3 years. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 0.206%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. During FY 2024-25 the city extended the contract for 36 months at a discount rate of 4.518%. Under this agreement the city pays \$399,077 annually. For the year ended June 30, 2025, the City recognized subscription asset of \$1,070,841, and accumulated amortization of \$316,923.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

9. LONG-TERM LIABILITIES, Continued

A. Governmental Activities, Continued

SBITA Liability, Continued

PlanetBids, Inc.

In July 2021, the City entered into a subscription agreement with PlanetBids, Inc for use of the procurement software. Under the agreement, the City pays \$20,860 per year for 5 years, with 2% increase per year. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 0.221%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the City recognized subscription asset of \$84,018, and accumulated amortization of \$63,014.

Granicus

In July 2023, the City entered into a subscription agreement with Granicus for use of the streaming and digital boardroom software. Under the agreement, the City pays \$43,805 per year for 4 years. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 3.305%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the City recognized subscription asset of \$181,373, and accumulated amortization of \$90,686.

The annual debt service requirements on the SBITA liabilities at June 30, 2025 are as follow:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 661,484	\$ 26,623	\$ 688,107
2027	668,691	4,276	672,967
2028	11,651	25	11,676
Total	\$ 1,341,826	\$ 30,924	\$ 1,372,749

Note Payable to Successor Agency

The amount of the note payable on the governmental activities at June 30, 2025, is \$4,850,332. See Note 5 for further details.

B. Business- Type Activities

SRF Loan Payable

During the year ended June 30, 2024 the city borrowed \$1,190,161 towards financial assistance to undertake work required for the drinking water construction Project for a period of 30 years at an interest rate of 1.2% per annum. During the FY 2024-25, the city further borrowed \$13,928,969 at the same interest rate of 1.2% per annum with a 30 year term consistent with the original loan.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

9. LONG-TERM LIABILITIES, Continued

B. Business- Type Activities, Continued

SRF Loan Payable, Continued

The annual debt service requirements on the SRF Loan at June 30, 2025 are as follow:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 483,451	\$ 133,672	\$ 47,476
2027	441,894	175,229	47,476
2028	447,196	169,927	47,476
2029	452,563	164,560	47,476
2030	457,993	159,130	47,476
2031-2035	2,373,736	711,881	237,378
2036-2040	2,519,620	565,997	237,377
2041-2045	2,674,469	411,148	237,378
2046-2050	2,838,835	246,782	237,378
2051-2054	2,396,179	92,270	189,902
Total	<u>\$ 15,085,936</u>	<u>\$ 2,830,596</u>	<u>\$ 1,376,793</u>

Compensated Absences

This liability represents the total unpaid vacation, compensatory time, and sick leave earned by employees of the City. There is no fixed-payment schedule for earned but unpaid compensated absences. The amount of net unpaid compensated absences at June 30, 2025, was \$1,594,978.

SBITA Liability

Goaigua, Inc.

In July 2022, the City entered into a Software-as-a-Service (SaaS) agreement with Goaigua, Inc. for use of the data storage and private cloud environment hosting customer software. Under the agreement, the City pays \$35,000 per year for 3 years. The subscription asset is measured at the present value of the future minimum payments expected to be paid during the agreement term at a discount rate of 1.090%, which is an estimated City's incremental borrowing rate at the time of subscription commencement. For the year ended June 30, 2025, the subscription asset balance of \$103,772 has been fully amortized.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS

The following is a summary of pension related items for the year ended June 30, 2025:

	Deferred Outflows	Deferred Inflows	Total Pension Liability	Pension Expense (Income)
Miscellaneous	\$ 10,508,952	\$ 133,950	\$ 29,849,958	\$ 9,173,115
Safety	13,343,795	5,820,418	26,254,196	8,437,920
Supplemental Safety	236,435	-	3,245,315	206,407
Total	\$ 24,089,182	\$ 5,954,368	\$ 59,349,469	\$ 17,817,442

Pension liabilities are liquidated from the related employees home program, with the majority funded out of the General Fund.

Miscellaneous and Safety Pension Plans Administered Through CalPERS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in either the City's separate miscellaneous agent multiple-employer defined benefit pension plan (Miscellaneous) or the safety cost-sharing multiple-employer defined benefit pension plan (Safety), administered by CalPERS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the plans are established by state statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 to 62 with statutorily reduced benefits. For employees hired into a plan with the 1.5% at 65 formula, eligibility for service retirement is age 55 with at least five years of services. PEPRAs miscellaneous members become eligible for service retirement upon attainment of age 52 with at least five years of service. All members are eligible for nonduty disability benefits after five years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. Safety members can receive a special death benefit if the member dies while actively employed and the death is job-related. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

A. General Information about the Pension Plans, Continued

Benefits Provided, Continued

The Miscellaneous and Safety plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous		
	Before October 17 ,2011	On or After October 17 ,2011 Before October 17 ,2011	On or After October 17 ,2011
Hire date			
Benefit formula	2.7%@55	2%@55	2%@62
Benefit vesting schedule	5 Years of service	5 Years of service	5 Years of service
Benefit payments	Monthly For Life	Monthly For Life	Monthly For Life
Retirement age	50 to 55	50 to 63	52 to 67
Monthly benefits, as a percentage of eligible compensation	2.0% to 2.7%	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8%	8%	7.25%
Required employer contribution rates	10.64%	10.64%	10.64%
Payment of unfunded liability	\$ -	\$ -	\$ -

	Safety			
	Before October 17 ,2011	On or After July 1 ,2011 Before October 17 ,2011	On or After October 17 ,2011 Before October 17 ,2011	On or After October 17 ,2011
Hire date				
Benefit formula	3.0%@50	3.0%@50	3.0%@55	2.7%@57
Benefit vesting schedule	5 Years of service	5 Years of service	5 Years of service	5 Years of service
Benefit payments	Monthly For Life	Monthly For Life	Monthly For Life	Monthly For Life
Retirement age	50	50 to 55	50 to 55	50 to 57
Monthly benefits, as a percentage of eligible compensation	3.00%	2.0% to 2.7%	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9%	9%	9%	13.75%
Required employer contribution rates				
Normal cost rate	27.32%	27.32%	27.32%	27.32%
Payment of unfunded liability	\$ -	\$ -	\$ -	\$ 25,494

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

A. General Information about the Pension Plans, Continued

Employees Covered

At the measurement date ended June 30, 2024, the following employees were covered by the benefit terms for the agent multiple-employer plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	657
Inactive Employees Entitled to but not yet Receiving Benefits	321
Active Employees	451
Total	1,429

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. City contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contributions requirements are classified as plan member contributions. The City made contributions to the Miscellaneous and Safety plans during the fiscal year ended June 30, 2025, of \$4,209,304 and \$4,182,340 respectively.

B. Total Pension Liability (Asset)

The City's total pension liability (asset) for each plan is measured as the total pension liability, less the pension plan's fiduciary net position. The total pension liability (asset) of each of the plans is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. A summary of principal assumptions and methods used to determine the total pension liability (asset) is shown below.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

B. Total Pension Liability (Asset), Continued

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry-Age Normal	Entry-Age Normal
Asset Valuation Method	Fair Value of Asset	Fair Value of Asset
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.30%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Mortality Rate Table	(1)	(1)
Postretirement Benefit Increase	(2)	(2)

(1) The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

(2) Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

B. Total Pension Liability (Asset), Continued

Long-Term Expected Rate of Return, Continued

The expected real rates of return by asset class are as follows:

Asset Class (a)	Assumed Asset Allocation	Real Return(1),(2)
Global Equity - Cap-weighted	30.00 %	4.54 %
Global Equity-Non-Cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)
Total	100.00	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021 Asset Liability Management Study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

C. Changes in the Total Pension Liability (Asset)

The changes in the total pension liability (asset) for the Miscellaneous Plan (agent multiple-employer plan), using the measurement date of June 30, 2024, are as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Total Pension	Total Pension Liability (Asset)
Balance - June 30, 2023 (Measurement Date)	\$ 235,843,258	\$ 206,081,787	\$ 29,761,471
Change Recognized for the measurement period:			
Service cost	4,576,797	-	4,576,797
Interest on the total pension liability	16,297,971	-	16,297,971
Changes of benefit terms	-	-	-
Differences between expected and actual experience	3,590,910	-	3,590,910
Net Plan to Plan Resource Movement	-	-	-
Contributions from the employer	-	3,101,140	(3,101,140)
Contributions from the employee	-	2,155,424	(2,155,424)
Net investment income	-	19,288,316	(19,288,316)
Administrative expenses	-	(167,689)	167,689
Benefit payments, including refund of the employee contributions	(11,040,181)	(11,040,181)	-
Net changes	13,425,497	13,337,010	88,487
Balance - June 30, 2024 (Measurement Date)	\$ 249,268,755	\$ 219,418,797	\$ 29,849,958

Proportionate Share of the Total Pension Liability (Asset) for the Safety Plan

As of June 30, 2025, the City reported total pension liabilities (assets) for its proportionate share of the total pension liability (asset) of the Safety plan as follows:

	Proportionate Share of Total Pension Liability (Asset)
Safety	\$ 26,254,196

The City's total pension liability (asset) is measured as the proportionate share of the total pension liability (asset). The total pension liability (asset) is measured as of June 30, 2024, and the total pension liability used to calculate the total pension liability (asset) was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The City's proportionate share of the total pension liability (asset) was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

C. Changes in the Total Pension Liability (Asset), Continued

Proportionate Share of the Total Pension Liability (Asset) for the Safety Plan, Continued

The City's proportionate share of the total pension liability (asset) for the Safety plan as of the measurement dates of June 30, 2023 and 2024, was as follows:

	Safety
Proportion - June 30, 2023	0.217785%
Proportion - June 30, 2024	<u>0.216486%</u>
Change - Increase (decrease)	<u><u>-0.001299%</u></u>

Sensitivity of the Total Pension Liability (Asset) to Changes in the Discount Rate The following presents the total pension liability (asset) of the City for each plan, calculated using the discount rate for each plan, as well as what the City's total pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	5.90%	5.90%
Total Pension Liability (Asset)	\$ 65,067,372	\$ 55,557,584
Current Discount Rate	6.90%	6.90%
Total Pension Liability (Asset)	\$ 29,849,958	\$ 26,254,196
1% Increase	7.9%	7.9%
Total Pension Liability (Asset)	\$ 1,090,358	\$ 2,288,144

Pension Plans Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports at <https://www.calpers.ca.gov>.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Miscellaneous and Safety Pension Plans Administered Through CalPERS, Continued

D. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the City recognized pension expense of \$9,173,115 and \$8,437,920 for the Miscellaneous and Safety plans, respectively. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous		Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 4,209,304	\$ -	\$ 4,182,340	\$ -
Changes in assumptions	259,657	-	646,849	-
Differences between expected and actual experience	2,468,752	133,950	2,142,576	69,664
Changes in employer's proportion	-	-	5,103,022	-
Differences between the employer's contribution and the employer's proportionate share of contributions	-	-	-	5,750,754
Net differences between projected and actual earnings on pension plan investments	3,571,239	-	1,269,008	-
Total	<u>\$ 10,508,952</u>	<u>\$ 133,950</u>	<u>\$ 13,343,795</u>	<u>\$ 5,820,418</u>

Amounts of \$4,209,304 and \$4,182,340 reported as deferred outflows of resources related to contributions subsequent to the measurement date for the Miscellaneous and Safety plans, respectively, will be recognized as a reduction of the total pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	Deferred Outflows (Inflows) of Resources, Net	
	Miscellaneous	Safety
2026	\$ 1,164,109	\$ 2,064,911
2027	6,609,031	2,098,049
2028	(548,172)	(387,726)
2029	(1,059,270)	(434,197)
Total	<u>\$ 6,165,698</u>	<u>\$ 3,341,037</u>

E. Payable to the Pension Plan

At June 30, 2025, the City had no outstanding amount of contributions to the pension plans required for the year ended June 30, 2025.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Safety Retirement Supplemental Plan

A. General Information about the Pension Plan

Plan Description

The City provides an additional single employer retirement supplement pension defined benefit plan to safety employees hired prior to July 1, 1998. The plan is closed to new entrants. The amount of benefit payable is based on each retiree's years of City service. The benefit is payable for the retiree's lifetime; no benefits are payable to surviving spouses or dependents under this plan, except for a limited survivor benefit for qualified management employees.

Employees Covered

At June 30, 2024, the measurement date, the following employees were covered by the benefit terms for the single employer plan:

	Supplemental Safety
Inactive employees or beneficiaries currently receiving benefits	48
Active employees	5
Total	53

Funding Policy and Contribution Rates

Currently, contributions are not required from plan members. The funding policy provides for employer contributions on a pay-as-you-go basis. Retirement income benefits cannot be increased unless new labor agreements (MOU) are entered into. Plan assets have not been accumulated in a separately established trust fund. For the year ended June 30, 2025, the City paid pension benefits of \$236,435.

B. Total Pension Liability

The City's total pension liability for the plan is measured at June 30, 2024, using an actuarial valuation as of that same date. As summary of principal assumptions and methods used to determine the total pension liability is shown below.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Safety Retirement Supplemental Plan

B. Total Pension Liability, Continued

Actuarial Assumptions

	<u>Supplemental Safety</u>
Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry-Age Normal
Asset valuation method	Not applicable
	(\$0; no pension trust has been established)
Actuarial assumptions:	
Discount rate	3.93%
Inflation	2.50%
Projected salary increase	3.00%
Mortality rate table	(1)

(1) Mortality rate were projected on generational basis using MacLeod Watts Scale 2022

Changes of Assumptions

In fiscal year 2024-2025, the financial reporting discount rate changed from 4.13% to 3.93%. Deferred outflows of resources and deferred inflows of resources for changes of assumptions represent the unamortized portion of this assumption change.

Discount Rate

The discount rate used to measure the total pension liability was 3.93% for the plan and was based on the Municipal Bond 20-year high grade index since the City has not established a trust for this plan.

C. Changes in the Total Pension Liability

Balance June 30, 2024	\$ 3,267,478
Changes recognized for the measurement period:	
Service cost	11,155
Interest on the total pension liability	130,688
Changes in assumptions	64,564
Difference between expected and actual experience	-
Benefit payments	(228,570)
Net changes during 2023-24	(22,163)
Balance June 30, 2025 (Measurement Date June 30, 2024)	\$ 3,245,315

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

10. PENSION PLANS, Continued

Safety Retirement Supplemental Plan

C. Changes in the Total Pension Liability, Continued

Sensitivity of the Total Pension Liability to Changes in the Discount Rate

Sensitivity of the Total Pension Liability to Changes in the Discount Rate The following presents the City's total pension liability for the Plan, calculated using the discount rate for each Plan, as well as what the City's total pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>Supplemental Safety</u>	
1% Decrease		2.93%
Total Pension Liability	\$	3,604,144
Current Discount Rate		3.93%
Total Pension Liability	\$	3,245,315
1% Increase		4.93%
Total Pension Liability	\$	2,943,655

D. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended June 30, 2025, the City recognized pension expense of \$160,125. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the plan as follows:

	<u>Supplementary Safety</u>	
	<u>Deferred</u>	<u>Deferred</u>
	<u>Outflows</u>	<u>Inflows</u>
	<u>of Resources</u>	<u>of Resources</u>
Pension benefits paid by the employer subsequent to measurement date	\$ 236,435	\$ -
Total	<u>\$ 236,435</u>	<u>\$ -</u>

An amount of \$236,435 was reported as a deferred outflow of resources related to pension benefits paid by the employer subsequent to the measurement date, will be recognized as a reduction of the total pension liability in the year ending June 30, 2026.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

11. OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description

The City provides a single-employer defined benefit health care plan (Retiree Health Plan) for Miscellaneous and Safety plan personnel. The Retiree Health Plan provides a lifetime medical benefit payment for eligible retirees. The City provides a supplemental benefit for retiree benefits for health care to Safety plan employees hired prior to 1998. The Retiree Health Plan pays \$15 per month, times years of service. An employee who retires with 30 years of service would receive \$5,400 annually (\$15 x 12 months x 30 years). The City pays the benefit for the life of the eligible retiree on a pay-as-you-go basis. If a retiree dies within the first 15 years of retirement, the spouse will receive the same benefit for up to 15 years after the retirement date. Separation from service other than by disability or retirement renders employees ineligible for the retiree health contribution. Benefit provisions are established by the City Council. Plan assets have not been accumulated in a separately established trust fund.

Employees Covered

As of the June 30, 2024 measurement date, the following current and former employees were covered by the benefit terms under the plan:

Inactive employees, spouses, or beneficiaries currently receiving benefits	90
Active employees	505
Total	595

Total OPEB Liability

The City's total OPEB liability of \$15,356,834 was measured as of June 30, 2024, and the total OPEB liability was determined by an actuarial valuation dated June 30, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability as of measurement date June 30, 2024, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry-Age Normal Cost Method
Funding policy	Pay-as-You-Go-Basis
Actuarial assumption:	
Discount rate	3.93%
Inflation	2.50%
Projected salary increase	3.00%
Health-care cost trend rates	6.5% for 2025 , decreasing to 3.9% by 2075
Mortality, retirement, disability, and termination	2021 CalPERS Experience Study

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

11. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

Total OPEB Liability, Continued

The discount rate was based on a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, since the City has not established a trust for this plan. The municipal bond rate utilized was 4.13% at measurement date of June 30, 2023 and increased to 3.93% for the measurement date of June 30, 2024.

Changes in Total OPEB Liability

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability</u>
Balance - June 30, 2024 (Measurement Date)	\$ 14,029,904
Changes in the year:	
Service cost	731,780
Interest on the total OPEB liability	600,258
Benefit payments	(455,206)
Change due to change in discount rate	<u>450,098</u>
Balance - June 30, 2025 (Measurement Date June 30, 2024)	<u>\$ 15,356,834</u>
Amount Due within 1 year	\$ 432,067

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate for the Plan, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Discount Rate	1% Increase
	2.93%	3.93%	4.93%
Total OPEB Liability	\$ 17,929,743	\$ 15,356,834	\$ 13,288,460

Sensitivity of the Total OPEB Liability to Changes in the Health-Care Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using health care cost trend rates that are one percentage point lower (4.6% - down to 3.0%) or one percentage point higher (6.6% down to 5.0%) than current health-care cost trend rates:

	Health Care Cost		
	Trend Rates		
	1% Decrease	Current Rate	1% Increase
Total OPEB Liability	\$ 13,002,625	\$ 15,356,834	\$ 18,405,802

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

11. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of \$351,838. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB benefits paid by the employer subsequent to measurement date	\$ 432,068	\$ -
Difference between actual and expected experience	-	2,875,173
Change in Assumptions	1,793,015	6,468,000
Total	<u>\$ 2,225,083</u>	<u>\$ 9,343,173</u>

The change in assumptions and differences between actual and expected experience are amortized over the expected average remaining service life.

An amount of \$432,068 which is reported as deferred outflows of resources related to OPEB benefits paid by the employer subsequent to the measurement date, will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ (980,199)
2027	(966,710)
2028	(849,908)
2029	(898,156)
2030	(956,943)
Thereafter	(2,898,242)
Total	<u>\$ (7,550,158)</u>

12. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City currently reports its workers' compensation and general liability claims in the Liability Insurance Internal Service Fund. The City is self-insured for the first \$1,000,000 per workers' compensation claim and for the first \$1,000,000 per general liability claim. Claims expensed beyond the City's self-insured retention are covered by insurance policies purchased by the City.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

12. RISK MANAGEMENT, Continued

The City's insurance coverage has been reduced during the current fiscal year. Insurance settlements have not exceeded the City's insured limits in any of the last three fiscal years. Claims expenditures and liabilities of the workers' compensation and general liability programs are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Estimates are based upon past experience and modified for current trends and information.

	Workers' Compensation	General Liability	Total
Liability June 30 , 2023	\$ 6,076,762	\$ 1,925,310	\$ 8,002,072
Incurred Claims and Changes in Estimates During the Year Ended June 30, 2024	(43,041)	1,681,145	1,638,104
Claim Payments During the Year Ended June 30, 2024	(522,532)	(1,970,985)	(2,493,517)
Liability June 30 , 2024	5,511,189	1,635,470	7,146,659
Incurred Claims and Changes in Estimates During the Year Ended June 30, 2025	(336,660)	1,371,939	1,035,279
Claim Payments During the Year Ended June 30, 2025	(522,532)	(1,970,985)	(2,493,517)
Liability June 30, 2025	<u>\$ 4,651,997</u>	<u>\$ 1,036,424</u>	<u>\$ 5,688,421</u>

The carrying amount for estimated claims payable does include discounted liabilities using a 2% interest rate assumption. Also, there are no liabilities for which annuity contracts have been purchased in the claimants' names and for which the related liabilities have been removed from the balance sheet.

In addition to the self-insured workers compensation and general liability programs. The City offers a long-term disability program. Under the program, qualifying employees receive full pay from the 41st to the 60th consecutive calendar day of covered illness and two-thirds pay thereafter for a period of no more than two years. This program is administered by the City's Human Resources Department. The cost of the long-term disability benefits is recognized as expenditures as claims are paid on the Employee Benefits Internal Service Fund. For the year ended June 30, 2025, the City paid \$56,474 for this program, which benefited 15 participants.

The City continues to carry insurance from commercial companies for other risks of loss, including coverage for property and employee dishonesty.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

13. NET POSITION AND DEFICIT FUND BALANCES

A. Fund Financial Statements

Deficit Fund Balances

At June 30, 2025, the following funds had deficits in fund balance/net position:

Fund	Fund Type	Deficit
Transportation Tax	Nonnmajor Governmental Fund	\$ (270,901)
Measure I Valley SubArea Program	Nonnmajor Governmental Fund	(3,334,371)
Liability Insurance	Internal Service Fund	(3,583,388)

Transportation Tax Fund - The Transportation Grant Fund had a deficit of \$(270,901), resulting from expenditures on projects to be subsequently reimbursed through grants. There currently is a receivable and related unavailable revenue as of June 30, 2025. The receivable and unavailable balances for the fiscal year ended June 30, 2025, are \$271,673 each.

Measure I Valley Subarea Program Fund - The Measure I Valley Subarea Program Fund had a deficit of \$(3,334,371), resulting from expenditures on projects to be subsequently reimbursed through grants. The City intends to eliminate the deficit when there is grant reimbursement at the end of the projects.

Liability Insurance Fund - The Liability Insurance Fund had a deficit of \$(3,583,388), resulting from the accrual of several large outstanding liability claims against the City. The actual loss from these claims could be less than recognized. The City intends to monitor these claims and transfer funds as needed from the other funds to cover the deficit.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

14. FUND BALANCE CLASSIFICATIONS

The classification of fund balances as of June 30, 2025, are as follows:

	General Fund	Facilities Development Special Revenue Fund	City Affordable Housing Special Revenue Fund	Transportation Grants Special Revenue Fund	Park Development Capital Projects Fund	Other Governmental Funds
Nonspendable:						
Inventory	\$ 86,344	\$ -	\$ -	\$ -	\$ -	\$ -
Advance	3,531,885	-	-	-	-	-
Restricted for:						
Public safety	-	4,563,637	-	-	-	-
Transportation	-	-	-	701,723	-	-
Bridges, Signals and Thoroughfares	-	26,638,532	-	-	-	-
Facilities	-	8,162,880	-	-	-	-
Sewer Facilities	-	4,352,435	-	-	-	-
Storm Drain Facilities	-	1,666,099	-	-	-	-
Bridges, Signals and Thoroughfares-The Preserve	-	11,887,353	-	-	-	-
Water - The Preserve	-	1,767,883	-	-	-	-
Sewer - The Preserve	-	783,630	-	-	-	-
Storm Drain - The Preserve	-	5,743,812	-	-	-	-
Library Facilities - The Preserve	-	315,334	-	-	-	-
Community Facilities - The Preserve	-	4,055,165	-	-	-	-
Misc. Open Space Amenities - The Preserve	-	2,387,646	-	-	-	-
Bridges, Signals and Thoroughfares-Congestion	-	9,295,822	-	-	-	-
Asset forfeitures	-	-	-	-	-	1,180,310
COPS program	-	-	-	-	-	712,546
Cal-Home	-	-	-	-	-	63,395
Highway safety improvement	-	-	-	-	-	35,920
RMRA	-	-	-	-	-	2,398,928
CDF - ALL	-	-	-	-	-	2,946,460
Air quality	-	-	-	-	-	1,746,831
Capital projects	-	-	-	-	14,125,349	11,351,629
Measure I sales tax	-	-	-	-	-	3,706,053
Home investment partnership	-	-	-	-	-	1,338,270
Public, educational and governmental	-	-	-	-	-	948,681
Committed to:						
Emergency Reserve	20,000,000	-	-	-	-	-
Affordable housing	-	-	10,626,996	-	-	-
Environmental improvements and facilities	-	-	-	-	-	1,101,647
Assigned to:						
Continuing Appropriations	2,853,982	-	-	-	-	-
Capital Projects	6,867,815	-	-	-	-	-
Unassigned:						
Unassigned	6,865,171	(283,946)	-	-	-	(3,605,272)
Total	\$ 40,205,197	\$ 81,336,284	\$ 10,626,996	\$ 701,723	\$ 14,125,349	\$ 23,925,398

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

15. CONTINGENCIES AND COMMITMENTS

A. Contractual Commitments

As of June 30, 2025, the City's remaining commitments on open construction contracts are estimated to be \$96,936,727 were as follows:

Project Name	Expenditures as of June 30, 2025	Remaining Commitments
Alley/Sanitation Rehabilitation Project FY 21-22 Various	\$ 3,898	\$ 3,117,235
Alley/Sanitation Rehabilitation Project FY 22-23 at 12th St/Edison to Schaefer	10,354	1,559,253
Benson & Eastside Reservoir Improvement	219,893	4,268,107
Carolyn Owen Community Center Demonstration Garden	6,350	480,984
City Hall Interior Accessibility Improvements	186,736	2,053,666
Citywide ADA Ramp Improvements	89,539	318,308
Kimbal Ave/Preserve Improvements	1,731,391	932,542
Local Street Rehabilitation Project FY2024-Walnut Widening	4,719,550	770,465
Pine Ave Improvements/Chino	356,681	2,035,646
Pine Ave SR71 Interchange Improvement	39,068	3,543,159
Phillips Reservoir 2 Demo	7,528	487,472
Police Department Solar Project	53,921	25,952
Preserve Lift Station Expansion & Improvement Project- DEV.REIMBURSEMENT	1,137,275	853,988
San Antonio Ave Regional Storm Drain	33,587	3,576,047
State Street Water Treatment Project	423,831	57,076,610
Storm Drain Rehab FY 21-22 Philadelphia/Monte Vista to Marshall Elementary	-	50,010
Traffic Signal Modification at Eucalyptus & Fern	1,121,089	143,687
Traffic Signal Modification at Grand Spectrum East & West	-	118,046
Traffic Signal Installation at Monte Vista and Walnut	16,115	3,527,258
Walnut Park Playground Improvements	155,945	787,803
Water Main Replacement Philadelphia & Walnut	153,156	1,008,844
Water Main Replacement - Russell Ave	9,845	926,155
Water Main Replacement - B St Alley	30,736	2,134,264
Well 11 Pipeline Project	5,720	76,543
Well 16 Upgrade Project	88,386	1,136,321
Well 17 Equipping Project	95,380	5,600,838
Well 4 & 6 Treatment Plan Project	7,283	92,717
Yorba Ave Street Improvements-CVUSD	57,342	234,809
Total	\$ 10,760,599	\$ 96,936,727

B. Litigation

The City is a defendant in certain legal actions arising in the normal course of operations. In the opinion of management, any liabilities resulting from such actions will not have a material adverse effect on the City's financial position.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

16. COMMUNITY FACILITIES DISTRICT (CFD) BOND ISSUES

The City acts only as an agent and has no obligation or duty to pay any delinquency out of any available funds of the City related to the below bond issues. Neither the faith and credit nor the taxing power of the City is pledged to the payment of the bonds, and therefore, the bonded indebtedness is not shown in the financial statements of the City.

Noncommittal debt amounts issued and outstanding at June 30, 2025, are as follows:

Issues	Bonds Issued	Bonds Outstanding
PFA 2015 A (2003 IA2, 2005-1 IA1, 2005-2, and 2006-2)	\$ 45,115,000	\$ 30,125,000
PFA 2016 A (99-1, 2000-1, and 2006-1)	11,835,000	6,640,000
PFA 2019 A (2005-1 IA2 and 2006-3)	7,255,000	6,155,000
PFA 2021 A (2001-1, 2003-1, 2003-2, 2003-3 IA1, 2003-4, and 2009-1)	43,770,000	32,890,000
CFD No. 2003-3 IA6	13,500,000	11,110,000
CFD No. 2005-1 IA3	2,840,000	2,270,000
CFD No. 2005-1 IA4	6,840,000	5,495,000
CFD No. 2016-1	9,135,000	8,425,000
CFD No. 2016-2	7,670,000	6,715,000
CFD No. 2019-1	10,165,000	9,600,000
CFD No. 2003-3 IA7 (2018 and 2020)	39,685,000	36,285,000
CFD No. 2003-3 IA8	20,955,000	20,150,000
CFD No. 2003-3 IA9	32,265,000	31,735,000
CFD 2003-3 IA10	18,450,000	18,450,000
CFD 2021-1	7,085,000	6,905,000
Total All Issues	\$276,565,000	\$232,950,000

17. SUCCESSOR AGENCY BOND ISSUES

The Successor Agency's long term debt activities were as follows:

	At 7/1/2024	Additions	Deletions	At 6/30/2025	Due in One Year
2014 Tax Allocation Refunding Bonds	\$ 9,815,000	\$ -	\$ (1,275,000)	\$ 8,540,000	\$ 1,335,000
2019 Tax Allocation Bonds	29,945,000	-	(615,000)	29,330,000	635,000
Bond Premium	1,356,995	-	(208,769)	1,148,226	-
Total	\$ 41,116,995	\$ -	\$ (2,098,769)	\$ 39,018,226	\$ 1,970,000

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

17. SUCCESSOR AGENCY BOND ISSUES, Continued

On July 15, 2019, the Successor Agency to the Redevelopment Agency issued the Successor Agency to the Redevelopment Agency of the City of Chino Tax Allocation Refunding Bonds, Series A and B for \$16,575,000 each to refund the 2006 Tax Allocation Bonds. The outstanding bonds at June 30, 2025, were \$29,330,000.

Year Ending June 30,	Principal	Interest	Total
2026	\$ 635,000	\$ 992,228	\$ 1,627,228
2027	660,000	970,083	1,630,083
2028	680,000	947,169	1,627,169
2029	700,000	923,571	1,623,571
2030	730,000	911,601	1,641,601
2031/2035	12,770,000	3,686,076	16,456,076
2036/2039	13,155,000	1,143,819	14,298,819
Total	<u>\$ 29,330,000</u>	<u>\$ 9,574,547</u>	<u>\$ 38,904,547</u>

On June 3, 2014, \$27,285,000 of Tax Allocation Refunding Bonds, Series, 2014A and \$1,470,000 of Tax Allocation Refunding Bonds, Taxable Series 2014B was issued to refund the 1998 Tax Allocation Refunding Bonds, Series A and B, the 2001 Tax Allocation Refunding Bonds, Series A and B, and the 2003 Tax Allocation Refunding Bonds. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1,235,173. The bonds were issued at a premium of \$3,444,685. The outstanding bonds and premium at June 30, 2025, were \$8,540,000, and \$1,148,126, respectively.

Year Ending June 30,	Principal	Interest	Total
2026	\$ 1,335,000	\$ 374,375	\$ 1,709,375
2027	1,400,000	315,625	1,715,625
2028	1,460,000	253,750	1,713,750
2029	1,530,000	179,000	1,709,000
2030	1,605,000	100,625	1,705,625
2031/2031	1,210,000	30,250	1,240,250
Total	<u>\$ 8,540,000</u>	<u>\$ 1,253,625</u>	<u>\$ 9,793,625</u>

The City acts only as an agent and has no obligation or duty to pay any delinquency out of any available funds of the City related to the above bond issues. Neither the faith and credit nor the taxing power of the City is pledged to the payment of the bonds, and therefore, the bonded indebtedness is reported in a fiduciary private-purpose trust fund in the financial statements of the City.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

18. JOINT VENTURE

On February 19, 1980, the Water Facilities Authority (the Authority) was created under a joint exercise of powers agreement. It was formed for the acquisition and construction of facilities to supply water to the inhabitants within the boundaries of its members.

The governing Board of Directors consists of one member appointed from each participating agency. The City's investment in the Authority has been recorded on the equity method of accounting and is shown as an investment in joint venture in the Water Enterprise Fund.

The components of the City's investment in the Authority at June 30, 2025, are summarized as follows:

City contributed capital	\$ 6,695,673
Cumulative equity in earnings	<u>(1,193,308)</u>
Total Investment in Authority	<u>\$ 5,502,365</u>

The current participants and nonparticipants and their financial contributions through June 30, 2025, were as follows:

	Amount	Percent
City of Chino	\$ 6,695,673	15.71%
City of Ontario	14,735,409	34.57%
City of Upland	8,552,736	20.07%
Monte Vista Water District	6,993,958	16.41%
City of Chino Hills	5,525,334	12.96%
Nonparticipants	<u>117,703</u>	<u>0.28%</u>
Total Investment in Authority	<u>\$ 42,620,813</u>	<u>100.00%</u>

Separate financial statements of the joint venture are available from the Authority at 1775 North Benson, Upland, CA 91786.

City of Chino
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

19. RESTATEMENTS

The City’s prior period adjustments in the governmental funds, other than those changes within the financial reporting entity, were as follows:

- (a) Change in reporting entity - during the FY 2024-25, Community District 03-03 facilities Capital projects fund was reported as a non-major fund, which was reported as a Major fund in FY 2023-24. This resulted in a restatement per GASB 100 -change in reporting entity amounting to \$25,939,329.
- (b) For the year ended June 30, 2025, the City implemented GASB Statement No. 101, Compensated Absences, which requires recognition of a liability as leave is earned and likely to be used or paid. Adoption of this Statement will enhance the relevance and reliability of information about the liability for compensated absences. The implementation represents a change in accounting principle and resulted in a restatement of the opening balance of compensated absences reported in the Statement of Net Position. This change affected the compensated absence line item within Governmental and Business Type Activities as well as Water, Storm Drain, Sewer, Sanitation and Internal Services funds to reflect previously unrecognized liabilities, and the opening balance net position was restated retrospectively as presented below.
- (c) Error Corrections- during FY 2024-25, the City identified that certain expenditures totaling to \$988,803 reported under Facilities Development Special Revenue Fund during the prior fiscal years, were ineligible and should have not been recorded to this fund. As a result, the General fund is expected to make reimbursement to Facilities Development Special Revenue Fund for these expenditures. The change has been reflected as an error correction as per GASB 100, restating the beginning fund balances for both these funds.

Summary of the restatements are as follows:

	Reporting Units Affected by Restatements of Beginning Balances								Government-Wide		
	Community District 03-03		Nonmajor Governmental Funds	General Fund	Facilities Development Special Revenue Fund				Internal Service Funds	Governmental Activities	Business-Type Activities
	Facilities Capital Project				Water	Storm Drain	Sewer	Sanitation			
Fund Balance/net position as previously reported at June 30, 2024	\$ 25,939,329	\$ 15,877,599	\$ 32,456,918	\$ 84,938,884	\$ 174,946,048	\$ 67,898,881	\$ 58,433,511	\$ 6,406,476	\$ 27,383,313	\$ 493,729,511	\$ 301,797,481
Change in reporting entity (a)	(25,939,329)	25,939,329	-	-	-	-	-	-	-	-	-
Change in Accounting Principle (b)	-	-	-	-	(160,612)	(88,853)	(78,332)	(31,718)	(290,104)	(3,840,257)	(359,515)
Error Corrections (c)	-	-	(988,803)	988,803	-	-	-	-	-	-	-
Total restatements	(25,939,329)	25,939,329	(988,803)	988,803	(160,612)	(88,853)	(78,332)	(31,718)	(290,104)	(3,840,257)	(359,515)
Restated fund balance/net position as restated at June 30, 2024	\$ -	\$ 41,816,928	\$ 31,468,115	\$ 85,927,687	\$ 174,785,436	\$ 67,810,028	\$ 58,355,179	\$ 6,374,758	\$ 27,093,209	\$ 489,889,254	\$ 301,437,966

**REQUIRED
SUPPLEMENTARY INFORMATION**

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City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual General Fund

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Taxes:				
Property	\$ 38,181,117	\$ 38,539,042	\$ 38,863,673	\$ 324,631
Sales and use	36,157,996	36,514,923	61,314,319	24,799,396
Franchise fees	4,352,000	4,194,628	4,078,404	(116,224)
Transient occupancy taxes	600,000	640,845	653,453	12,608
Other	6,325,214	5,955,814	6,330,602	374,788
Total taxes	85,616,327	85,845,252	111,240,451	25,395,199
Licenses and permits	2,416,029	1,566,377	1,825,699	259,322
Intergovernmental	978,457	2,255,034	1,708,564	(546,470)
Charges for services	10,656,707	7,614,124	8,714,010	1,099,886
Investment income (loss)	3,385,639	3,385,639	4,319,192	933,553
Fines and forfeitures	885,000	885,000	1,238,146	353,146
Other revenues	7,347,161	7,284,280	3,396,313	(3,887,967)
Total revenues	111,285,320	108,835,706	132,442,375	23,606,669
EXPENDITURES:				
Current:				
General government	11,517,019	14,066,107	12,142,156	1,923,951
Public safety	71,737,411	70,985,018	68,478,191	2,506,827
Public works	798,154	235,865	513,894	(278,029)
Community development	19,324,592	20,254,097	16,619,012	3,635,085
Capital outlay	14,000	14,000	199,486	(185,486)
Debt service:				
Principal	-	-	320,466	(320,466)
Interest and fiscal charges	-	-	12,593	(12,593)
Total expenditures	103,391,176	105,555,087	98,285,798	7,269,289
REVENUES OVER (UNDER) EXPENDITURES	7,894,144	3,280,619	34,156,577	30,875,958
OTHER FINANCING SOURCES (USES):				
Transfers in	31,766,495	39,019,790	8,663,651	(30,356,139)
Transfers out	(42,047,083)	(46,364,744)	(34,083,146)	12,281,598
Total other financing sources (uses)	(10,280,588)	(7,344,954)	(25,419,495)	(18,074,541)
Net change in fund balances	\$ (2,386,444)	\$ (4,064,335)	8,737,082	\$ 12,801,417
FUND BALANCES:				
Beginning of year			32,456,918	
Restatement - Prior Period Adjustments			(988,803)	
Beginning of year, as restated			31,468,115	
End of year			<u>\$ 40,205,197</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Facilities Development Special Revenue Fund For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ 17,571,418	\$ 2,713,086	\$ 4,633,441	\$ 1,920,355
Investment income (loss)	1,830,800	1,830,800	4,485,884	2,655,084
Other revenues	271,657	29,280	47,875	18,595
Total revenues	19,673,875	4,573,166	9,167,200	4,594,034
EXPENDITURES:				
Current:				
Community development	-	-	402,282	(402,282)
Total expenditures	-	-	402,282	(402,282)
REVENUES OVER (UNDER) EXPENDITURES	19,673,875	4,573,166	8,764,918	4,191,752
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	100,000	100,000
Transfers out	(29,449,745)	(50,003,693)	(13,456,321)	36,547,372
Total other financing sources (uses)	(29,449,745)	(50,003,693)	(13,356,321)	36,647,372
Net change in fund balances	\$ (9,775,870)	\$ (45,430,527)	(4,591,403)	\$ 40,839,124
FUND BALANCES:				
Beginning of year			84,938,884	
Restatement			988,803	
Beginning of year			85,927,687	
End of year			<u>\$ 81,336,284</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual City Affordable Housing Special Revenue Fund For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ 32,311	\$ 32,311	\$ 11,331	\$ (20,980)
Investment income (loss)	175,000	175,000	529,286	354,286
Other revenues	30,600	30,600	394,934	364,334
Total revenues	237,911	237,911	935,551	697,640
EXPENDITURES:				
Current:				
Community development	1,341,491	1,312,154	956,664	355,490
Total expenditures	1,341,491	1,312,154	956,664	355,490
REVENUES OVER (UNDER) EXPENDITURES	(1,103,580)	(1,074,243)	(21,113)	1,053,130
Net change in fund balances	\$ (1,103,580)	\$ (1,074,243)	(21,113)	\$ 1,053,130
FUND BALANCES:				
Beginning of year			10,648,109	
End of year			<u>\$ 10,626,996</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Transportation Grants Special Revenue Fund For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Licenses and permits	\$ -	\$ -	\$ 47,543	\$ 47,543
Intergovernmental	1,344,537	1,344,537	-	(1,344,537)
Investment income (loss)	21,000	21,000	223,021	202,021
Other revenues	18,886	33,921	120,848	86,927
Total revenues	1,384,423	1,399,458	391,412	(1,008,046)
EXPENDITURES:				
Current:				
Public works	38,300,940	62,692,692	26,423,723	36,268,969
Capital outlay	75,147	75,147	8,173,417	(8,098,270)
Total expenditures	38,376,087	62,767,839	34,597,140	28,170,699
REVENUES OVER (UNDER) EXPENDITURES				
	(36,991,664)	(61,368,381)	(34,205,728)	27,162,653
OTHER FINANCING SOURCES (USES):				
Transfers in	48,867,673	73,541,235	29,018,048	(44,523,187)
Transfers out	(547,750)	(5,312,734)	(19,583)	5,293,151
Total other financing sources (uses)	48,319,923	68,228,501	28,998,465	(39,230,036)
Net change in fund balances	\$ 11,328,259	\$ 6,860,120	(5,207,263)	\$ (12,067,383)
FUND BALANCES:				
Beginning of year			5,908,986	
End of year			<u>\$ 701,723</u>	

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City of Chino
Required Supplementary Information
For the year ended June 30, 2025

Schedule of Changes in the Total Pension Liability and Related Ratios - Miscellaneous Plan- Last Fiscal 10 Years

Fiscal Year Ended	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Measurement Period	6/30/2015	6/30/2016	6/30/2017	6/30/2018
TOTAL PENSION LIABILITY				
Service cost	\$ 2,922,976	\$ 2,839,870	\$ 3,359,015	\$ 3,533,014
Interest on total pension liability	10,560,056	10,932,714	11,593,235	12,266,723
Differences between expected and actual experience	(336,491)	(3,065,871)	1,307,041	2,032,772
Changes in assumptions	(2,698,273)	-	10,124,806	(540,457)
Changes of benefit terms	-	-	-	-
Benefit payments, including refunds of employee contributions	(5,247,998)	(5,760,536)	(6,703,789)	(7,520,484)
Change in the total pension liability	5,200,270	4,946,177	19,680,308	9,771,568
Total pension liability - beginning	142,237,228	147,437,498	152,383,675	172,063,983
Total pension liability - ending (a)	\$ 147,437,498	\$ 152,383,675	\$ 172,063,983	\$ 181,835,551
PLAN FIDUCIARY NET POSITION				
Contributions - employer	\$ 3,026,694	\$ 3,572,975	\$ 3,879,119	\$ 41,851,842
Contributions - employee	1,321,092	1,471,880	1,580,495	1,585,917
Net investment income	2,549,863	681,248	12,937,277	10,990,102
Benefit payments , Including Refunds of Employee	(5,247,998)	(5,760,536)	(6,703,789)	(7,520,484)
Net Plan to Plan Resource Movement	(361)	(130)	-	(313)
Administrative expense	(129,601)	(70,187)	(169,878)	(197,251)
Other Miscellaneous Income/ (Expense)	-	-	-	(374,583)
Change in plan fiduciary net position	1,519,689	(104,750)	11,523,224	46,335,230
Plan fiduciary net position - beginning	113,644,702	115,164,391	115,059,641	126,582,865
Plan fiduciary net position - ending (b)	\$ 115,164,391	\$ 115,059,641	\$ 126,582,865	\$ 172,918,095
Total pension liability - ending (a) - (b)	\$ 32,273,107	\$ 37,324,034	\$ 45,481,118	\$ 8,917,456
Plan fiduciary net position as a percentage of the total pension liability	78.11%	75.51%	73.57%	95.10%
Covered payroll	\$ 16,982,863	\$ 16,927,455	\$ 18,905,961	\$ 19,711,096
Total pension liability as a percentage of covered payroll	190.03%	220.49%	240.56%	45.24%

Notes to the Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2024:

The discount rate was reduced from 7.15% to 6.90%.

6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
\$ 3,471,230	\$ 3,674,382	\$ 3,801,316	\$ 4,084,815	\$ 4,269,803	\$ 4,576,797
12,988,930	13,539,627	14,202,089	14,823,583	15,427,689	16,297,971
2,242,633	(314,640)	1,084,541	(411,651)	(340,076)	3,590,910
-	-	-	8,049,349	-	-
-	-	-	-	280,056	-
(8,300,865)	(8,789,232)	(9,404,424)	(9,753,413)	(10,618,035)	(11,040,181)
10,401,928	8,110,137	9,683,522	16,792,683	9,019,437	13,425,497
181,835,551	192,237,479	200,347,616	210,031,138	226,823,821	235,843,258
<u>\$ 192,237,479</u>	<u>\$ 200,347,616</u>	<u>\$ 210,031,138</u>	<u>\$ 226,823,821</u>	<u>\$ 235,843,258</u>	<u>\$ 249,268,755</u>
\$ 2,409,340	\$ 2,813,995	\$ 3,231,835	\$ 3,218,786	\$ 3,720,580	\$ 3,101,140
1,578,035	1,848,147	1,718,451	1,790,656	1,839,684	2,155,424
11,194,752	8,817,486	40,928,988	(16,340,392)	12,105,400	19,288,316
(8,300,865)	(8,789,232)	(9,404,424)	(9,753,413)	(10,618,035)	(11,040,181)
-	-	-	-	-	-
(123,398)	(253,299)	(183,918)	(137,299)	(146,470)	(167,689)
313	-	-	-	(2,011)	-
6,758,177	4,437,097	36,290,932	(21,221,662)	6,899,148	13,337,010
172,918,095	179,676,272	184,113,369	220,404,301	199,182,639	206,081,787
<u>\$ 179,676,272</u>	<u>\$ 184,113,369</u>	<u>\$ 220,404,301</u>	<u>\$ 199,182,639</u>	<u>\$ 206,081,787</u>	<u>\$ 219,418,797</u>
<u>\$ 12,561,207</u>	<u>\$ 16,234,247</u>	<u>\$ (10,373,163)</u>	<u>\$ 27,641,182</u>	<u>\$ 29,761,471</u>	<u>\$ 29,849,958</u>
93.47%	91.90%	104.94%	87.81%	87.38%	88.02%
\$ 20,468,930	\$ 22,167,532	\$ 22,814,783	\$ 22,917,291	\$ 24,559,076	\$26,348,842
61.37%	73.23%	-45.47%	120.61%	121.18%	113.29%

City of Chino
Required Supplementary Information
For the year ended June 30, 2025

Schedule of Plan Contributions Miscellaneous Plan - Last 10 Fiscal Years

Fiscal Year Ended	2016	2017	2018	2019
Actuarially determined contribution	\$ 3,026,694	\$ 3,872,592	\$ 4,109,530	\$ 2,342,244
Contributions in relation to actuarially determined contributions	<u>(3,026,694)</u>	<u>(3,872,592)</u>	<u>(41,854,095)</u>	<u>(2,342,244)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (37,744,565)</u>	<u>\$ -</u>
Covered payroll	\$ 16,927,455	\$ 18,905,961	\$ 19,711,096	\$ 20,468,930
Contributions as a percentage of covered payroll	17.88%	20.48%	20.85%	11.44%

Notes to Schedule

Valuation Date	6/30/2013	6/30/2014	6/30/2015	6/30/2016
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Methods and Assumptions used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age	Entry Age	Entry Age	Entry Age
Amortization Method	(1)	(1)	(1)	(1)
Asset Valuation Method	Fair Value	Fair Value	Fair Value	Fair Value

Inflation	2.75%	2.75%	2.75%	2.75%
Salary Increases	(2)	(2)	(2)	(2)
Investment Rate of Return	7.50% (3)	7.50% (3)	7.50% (3)	7.375% (3)
Retirement Age	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)

(1) Level Percentage of payroll, Closed.

(2) Depending on age, Service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 2.5%@55, 2.0%@60,2%@62

(5) Mortality Assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

2020	2021	2022	2023	2024	2025
\$ 2,809,189	\$ 3,187,285	\$ 3,219,632	\$ 3,218,786	\$ 3,101,583	\$ 4,182,340
(2,809,189)	(3,187,285)	(3,219,632)	(3,218,786)	(3,101,583)	(4,182,340)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 22,167,532	\$ 22,814,783	\$ 22,917,291	\$ 24,559,076	\$ 28,708,421	\$ 33,135,046
12.67%	13.97%	14.05%	13.11%	10.80%	12.62%
6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2023
Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value
2.63% (2) 7.25% (3) (4) (5)	2.50% (2) 7.00% (3) (4) (5)	2.50% (2) 7.00% (3) (4) (5)	2.50% (2) 7.00% (3) (4) (5)	2.30% (2) 6.90% (3) (4) (5)	2.30% (2) 6.90% (3) (4) (5)

City of Chino
Required Supplementary Information
For the year ended June 30, 2025

Schedule of the City's proportionate Share of the Plan's Total Pension Liability and Related Ratios
Safety Plan - Last Fiscal 10 Years

Fiscal Year Ended	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Measurement Period	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Plan's proportion of the total pension liability	0.63316%	0.65499%	0.65182%	0.10718%
Plan's proportionate share of the total pension liability (Asset)	\$ 26,089,128	\$ 33,922,916	\$ 39,017,643	\$ 6,288,881
Plan's covered payroll	\$ 10,117,974	\$ 10,811,649	\$ 11,396,258	\$ 11,942,294
Plan's proportionate share of total pension liability as percentage of its covered payroll	257.85%	313.76%	342.37%	52.66%
Fiduciary net position as a percentage of the Total pension liability	78.40%	74.06%	73.31%	75.26%

Notes to the schedule:

Benefit Changes:

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses. the discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2024:

The discount rate was reduced from 7.15% to 6.90%.

<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2025</u>
6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
0.15455%	0.20786%	0.27819%	0.18983%	0.02795%	0.36347%
\$ 9,647,636	\$ 13,848,606	\$ (9,575,953)	\$ 21,926,970	\$ 27,169,395	\$ 26,254,196
\$ 11,992,170	\$ 12,300,729	\$ 13,367,913	\$ 13,920,745	\$ 15,173,214	\$16,156,029
80.45%	112.58%	-71.63%	157.51%	179.06%	162.50%
75.26%	75.10%	88.29%	76.68%	79.74%	79.74%

City of Chino
Required Supplementary Information
For the year ended June 30, 2025

Schedule of Plan Contributions Safety Plan - Last 10 Fiscal Years

Fiscal Year Ended June 30,	2016	2017	2018	2019
Actuarially determined contribution	\$ 2,949,362	\$ 3,371,422	\$ 3,703,489	\$ 2,807,483
Contributions in relation to the actuarially determined	<u>(2,949,362)</u>	<u>(3,371,422)</u>	<u>(35,080,851)</u>	<u>(2,807,483)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31,377,362)</u>	<u>\$ -</u>
Covered payroll	\$ 10,811,649	\$ 11,396,258	\$ 11,942,294	\$ 11,992,170
Contributions as a percentage of covered payroll	27.28%	29.58%	31.01%	23.41%

Notes to Schedule

Valuation Date	6/30/2013	6/30/2014	6/30/2015	6/30/2016
Methods and Assumptions used to Determine Contribution Rates:				
Actuarial Cost Method	Entry Age	Entry Age	Entry Age	Entry Age
Amortization Method	(1)	(1)	(1)	(1)
Asset Valuation Method	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.75%	2.75%	2.75%	2.75%
Salary Increases	(2)	(2)	(2)	(2)
Investment Rate of Return	7.50% (3)	7.50% (3)	7.50% (3)	7.375% (3)
Retirement Age	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)

(1) level Percentage of payroll, Closed.

(2) Depending on age, Service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 50 years for 3.00% @50, 2% @50, and 2.7% @57

(5) Mortality Assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

2020	2021	2022	2023	2024	2025
\$ 2,935,244 (2,969,930)	\$ 3,288,900 (3,326,197)	\$ 3,552,112 (3,552,112)	\$ 3,987,991 (3,987,991)	\$ 3,153,208 (3,153,208)	\$ 4,182,340 (4,182,340)
\$ (34,686)	\$ (37,297)	\$ -	\$ -	\$ -	\$ -
\$ 12,300,729	\$ 13,367,913	\$ 13,920,745	\$ 15,173,214	\$ 16,307,255	\$ 17,300,325
23.86%	24.60%	25.52%	26.28%	19.34%	24.17%
6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2023
Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value	Entry Age (1) Fair Value
2.625% (2) 7.25% (3) (4) (5)	2.50% (2) 7.00% (3) (4) (5)	2.50% (2) 7.00% (3) (4) (5)	2.50% (2) 7.00% (3) (4) (5)	2.30% (2) 6.90% (3) (4) (5)	2.30% (2) 6.90% (3) (4) (5)

City of Chino
Required Supplementary Information
For the year ended June 30, 2025

Schedule of Changes in the Total Pension Liability and Related Ratios
*Supplemental Safety Plan- Last 10 Fiscal Years**

Fiscal Year Ended	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Measurement Period	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Total Pension Liability				
Service cost	\$ 39,094	\$ 35,621	\$ 38,335	\$ 41,549
Interest	106,068	115,834	111,387	105,491
Differences between expected and actual experience	-	-	-	170,094
Changes of assumptions	(218,667)	68,801	84,537	12,930
Benefit payments	(176,910)	(183,169)	(188,613)	(199,913)
Net change in the total Pension liability	(250,415)	37,087	45,646	130,151
Total Pension Liability - beginning	4,007,135	3,756,720	3,793,807	3,839,453
Total Pension Liability - ending	3,756,720	3,793,807	3,839,453	3,969,604
Covered-employee payroll	\$ 2,459,360	\$ 2,685,209	\$ 2,232,221	\$ 2,011,613
Pension liability as a percentage of covered-employee payroll	152.75%	141.29%	172.00%	197.33%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions :

In 2017,the accounting discount rate increased from 2.68% to 3.13%
 In 2018,the accounting discount rate decreased from 3.13% to 2.98%
 In 2019,the accounting discount rate decreased from 2.98% to 2.79%
 In 2020,the accounting discount rate decreased from 2.79% to 2.66%
 In 2021,the accounting discount rate decreased from 2.66% to 2.18%
 In 2022,the accounting discount rate increased from 2.18% to 4.09%
 In 2023,the accounting discount rate increased from 4.09% to 4.13%
 In 2024,the accounting discount rate decreased from 4.13% to 3.93%

There are no assets accumulated in a trust that meet the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension plan.

* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2025</u>
<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>
\$ 32,369	\$ 35,148	\$ 21,358	\$ 11,155
103,696	90,394	132,524	130,688
66,477	-	(11,569)	-
258,730	(794,329)	17,812	64,564
(207,219)	(224,545)	(222,972)	(228,570)
254,053	(893,332)	(62,847)	(22,163)
3,969,604	4,223,657	3,330,325	3,267,478
4,223,657	3,330,325	3,267,478	3,245,315
<u>\$ 1,885,951</u>	<u>\$ 1,399,545</u>	<u>\$ 1,096,468</u>	<u>\$ 1,003,104</u>
223.95%	237.96%	298.00%	323.53%

City of Chino
Required Supplementary Information
For the year ended June 30, 2025

Schedule of Changes in the Total OPEB Liability and Related Ratios
*Other Postemployment Benefits - Last 10 Fiscal Years**

Fiscal Year Ended	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Measurement Period	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Total OPEB Liability				
Service cost	\$ 1,108,216	\$ 1,012,716	\$ 1,088,776	\$ 1,183,724
Interest on Total OPEB liability	466,515	541,577	566,369	585,174
Changes of assumptions	(1,335,811)	458,871	646,694	(311,696)
Differences between expected and actual experience	-	-	-	(1,725,558)
Benefit payments	(126,971)	(368,852)	(403,826)	(453,133)
Net change in the total OPEB liability	111,949	1,644,312	1,898,013	(721,489)
Total OPEB liability - beginning	16,362,548	16,474,497	18,118,809	20,016,822
Total OPEB liability - ending	16,474,497	18,118,809	20,016,822	19,295,333
Covered-employee payroll	\$ 26,679,011	\$ 27,638,872	\$ 28,457,004	\$ 30,894,581
Total OPEB liability as a percentage of covered-employee payroll	61.75%	65.56%	70.34%	62.46%

Notes to Schedule:

There are no assets accumulated in a trust that meets the criteria of GASB codification to pay related benefits for the OPEB plan.

Benefit Changes: There were no changes in benefits.

Changes in Assumptions :
 In 2018, the accounting discount rate decreased from 3.13% to 2.98%
 In 2019, the accounting discount rate decreased from 2.98% to 2.79%
 In 2020, the accounting discount rate decreased from 2.79% to 2.66%
 In 2021, the accounting discount rate decreased from 2.66% to 2.18%
 In 2022, the accounting discount rate increased from 2.18% to 4.09%
 In 2023, the accounting discount rate increased from 4.09% to 4.13%
 In 2024, the accounting discount rate increased from 4.13% to 3.93%

* Fiscal year 2018 was the first year information was available ;therefore, only seven years are shown.

<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2025</u>
<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>
\$ 1,189,928	\$ 1,339,147	\$ 831,210	\$ 731,780
538,901	493,765	714,787	600,258
1,565,704	(6,027,762)	(3,931,944)	450,098
(586,494)	-	-	-
(451,650)	(482,242)	(458,779)	(455,206)
<u>2,256,389</u>	<u>(4,677,092)</u>	<u>(2,844,726)</u>	<u>1,326,930</u>
<u>19,295,333</u>	<u>21,551,722</u>	<u>16,874,630</u>	<u>14,029,904</u>
<u>21,551,722</u>	<u>16,874,630</u>	<u>14,029,904</u>	<u>15,356,834</u>
\$ 32,461,448	\$ 33,539,453	\$ 36,880,606	\$ 41,129,987
66.39%	50.31%	38.04%	37.34%

City of Chino
Notes to Required Supplementary Information
For the year ended June 30, 2025

1. BUDGET AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The annual budget is adopted by the City Council after the holding of a public hearing and provides for the general operation of the City. The operating budget includes proposed expenditures and the means of financing them.
- b. Budgets for the General, Special Revenue, Debt Service, and Capital Projects Funds are adopted on a basis substantially consistent with GAAP. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any significant reconciling items. No budgetary comparisons are presented for the Community Facilities Districts 03-03, 05-1, 06-1, 06-3, 16-1, 16-2, and 19-1 Capital Projects Funds since a budget was not adopted for these funds.
- c. Estimated revenue is the original estimate with modifications for new programs that are anticipated to be received during the fiscal year.
- d. Budget control is maintained over all accounts, and expenditures are not allowed to exceed appropriations at the fund level.
- e. Encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation is employed as an extension of formal budgetary integration in the governmental fund types during the year. However, at year-end, all appropriations lapse. Accordingly, encumbrances are canceled and generally reappropriated as part of the following year's budget. Encumbrances are not included in reported expenditures.
- f. The City Council approves all significant budgetary changes.
- g. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules or an excess in one year may be offset against a deficit in following year. For the fiscal year ended June 30, 2023, based on calculations by City management, proceeds of taxes did not exceed appropriations

SUPPLEMENTARY INFORMATION

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City of Chino

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Park Development Capital Projects Fund For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 1,476,978	\$ 1,476,978	\$ 2,299,008	\$ 822,030
Charges for services	1,240,000	487,480	959,010	471,530
Investment income (loss)	322,792	322,792	831,811	509,019
Other revenues	93,988	93,988	1,151,432	1,057,444
Total revenues	3,133,758	2,381,238	5,241,261	2,860,023
EXPENDITURES:				
Current:				
Parks and community services	3,027,553	5,034,916	281,006	4,753,910
Capital outlay	4,145,789	4,145,789	6,942,088	(2,796,299)
Total expenditures	7,173,342	9,180,705	7,223,094	1,957,611
REVENUES OVER (UNDER) EXPENDITURES				
	(4,039,584)	(6,799,467)	(1,981,833)	4,817,634
OTHER FINANCING SOURCES (USES):				
Transfers in	4,848,619	6,868,019	3,166,005	(3,702,014)
Transfers out	(974,886)	(987,886)	(248)	987,638
Total other financing sources (uses)	3,873,733	5,880,133	3,165,757	(2,714,376)
Net change in fund balances	\$ (165,851)	\$ (919,334)	1,183,924	\$ 2,103,258
FUND BALANCES:				
Beginning of year			12,941,425	
End of year			\$ 14,125,349	

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City of Chino
Nonmajor Governmental Funds
June 30, 2025

SPECIAL REVENUE FUNDS

Special Revenue Funds account for taxes and other revenues set aside in accordance with law or administrative regulations for expenditures restricted or committed for specified services. Special Revenue Funds include the following:

Traffic Safety Fund

Used to account for expenditures financed by revenue generated from enforcement of California vehicle codes and City ordinances. These restricted funds may only be used for traffic signals, school crossing guards, and other related traffic safety expenditures.

Gas Tax Fund

Used to account for the receipts and disbursements of money apportioned under Streets and Highway Code Sections 2105, 2106, and 2107 of the state of California.

Public Education Government

Used to account for franchise fees collected from the City's cable operations. Also used to produce programming for PEG access channels and pay for personnel, equipment, and maintenance costs for the channel.

Transportation Tax Fund

Used to account for receipts and disbursements of money apportioned under the Transportation Act of the state of California.

Measure I Half-Cent Sales Tax Fund

Used to account for receipts and disbursements of money apportioned under the Measure I of the County of San Bernardino.

Community Services

Used to account for expenditures relating to various community services.

Community Development Block Grant Fund

Used to account for the receipts and disbursements of the Community Development Block Grant Program.

Maintenance District Fund

Used to account for City-wide street lighting and landscape maintenance costs and the collection of assessments from property owners and the related costs for areas included in lighting and landscape districts.

SCAQMD Fund

Used to account for receipts and disbursements for air quality improvement.

Local Public Safety Fund

Used to account for revenues received from a voter-approved increase in sales tax for public safety services.

City of Chino
Nonmajor Governmental Funds
June 30, 2025

SPECIAL REVENUE FUNDS (Continued)

Home Investment Partnership Fund

Used to account for a major federal grant awarded to the City to support housing activities.

Asset Forfeitures Fund

Used to account for the revenues from the seizure of property related to drug crimes. These revenues are to be used for programs related to the preventions of drug abuse and drug enforcement.

Bureau of Justice Assistance Grant Fund

Used to account for the receipts and disbursements of the Bureau of Justice Assistance Grant for local law enforcement.

Citizen's Option for Public Safety (COPS) Program - State AB 3229 Grant Fund

Used to account for the receipts and disbursements of the Citizen's Option for Public Safety Program for nonbudgeted front-line public safety services.

Environmental Mitigation Fund

Used to account for receipts and disbursements for managing environmental improvements and enhancing existing public facilities within the Preserve area..

CalHome Fund

Used to account for the receipt and distribution of Proposition 1 C funds to implement various affordable housing programs including first-time home buyers and housing rehabilitation programs.

Highway Safety Improvement Fund

Used to account for receipts and disbursements relating to federal and state transportation grants.

Road Maintenance and Rehabilitation Account (RMRA)

Used to account for the City's share of gas tax monies for the purpose of construction, reconstruction, maintenance, and right-of-way acquisition relating to streets and highways.

Assessment District Fund

Used to account for receipts and disbursements relating to special assessments.

City of Chino
Nonmajor Governmental Funds
June 30, 2025

SPECIAL REVENUE FUNDS (Continued)

Measure I Valley SubArea Program Fund

Used to account for receipts and disbursements of money apportioned under the Measure I of the San Bernardino County Transit Authority.

CAPITAL PROJECTS FUNDS

The following Capital Projects Funds are used to account for resources that are restricted, committed, or assigned for the acquisition of capital facilities and other capital assets:

Community Facilities District 05-1 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 06-1 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 06-3 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 16-1 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community District 03-03 Facilities Capital Project

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 16-2 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 19-1 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 21-1 Fund

Used to account for capital projects financed by the issuance of Mello-Roos Community Facilities Bonds as required by the Mello-Roos Community Facilities Act of 1982.

City of Chino
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds			
	Traffic Safety	Gas Tax	Public Education Government	Transportation Tax
ASSETS				
Cash and investments	\$ -	\$ -	\$ 926,076	\$ -
Cash and investments with fiscal agents	-	-	-	-
Accounts receivable	14,473	448,819	18,725	271,673
Taxes receivable	-	-	-	-
Interest receivable	430	-	3,880	-
Loans receivable, net of allowances	-	-	-	-
Total assets	\$ 14,903	\$ 448,819	\$ 948,681	\$ 271,673
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-
Retentions payable	-	-	-	-
Due to other funds	14,903	448,819	-	270,901
Due to other governments	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	14,903	448,819	-	270,901
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	271,673
Total deferred inflows of resources	-	-	-	271,673
Fund Balances:				
Restricted	-	-	948,681	-
Committed	-	-	-	-
Unassigned	-	-	-	(270,901)
Total fund balances	-	-	948,681	(270,901)
Total liabilities, deferred inflows of resources and fund balances	\$ 14,903	\$ 448,819	\$ 948,681	\$ 271,673

Special Revenue Funds

Measure I Half-Cent Sales Tax	Community Services	Community Development Block Grant	Maintenance District	SCAQMD	Local Public Safet
\$ 3,770,978	\$ -	\$ -	\$ 480,321	\$ 873,227	\$ -
-	-	-	-	-	-
461,145	1,239,200	103,322	104,978	32,227	99,762
-	-	-	-	-	-
19,479	-	-	-	4,929	-
-	-	47,834	-	-	-
<u>\$ 4,251,602</u>	<u>\$ 1,239,200</u>	<u>\$ 151,156</u>	<u>\$ 585,299</u>	<u>\$ 910,383</u>	<u>\$ 99,762</u>
\$ 264,695	\$ 74,997	\$ 73,629	\$ 460,528	\$ -	\$ -
-	1,003	-	-	-	-
280,854	-	-	-	-	-
-	-	29,693	-	-	99,762
-	16,128	47,834	-	-	-
-	-	-	-	-	-
<u>545,549</u>	<u>92,128</u>	<u>151,156</u>	<u>460,528</u>	<u>-</u>	<u>99,762</u>
-	359,025	-	85,290	-	-
-	359,025	-	85,290	-	-
3,706,053	788,047	-	39,481	910,383	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,706,053</u>	<u>788,047</u>	<u>-</u>	<u>39,481</u>	<u>910,383</u>	<u>-</u>
<u>\$ 4,251,602</u>	<u>\$ 1,239,200</u>	<u>\$ 151,156</u>	<u>\$ 585,299</u>	<u>\$ 910,383</u>	<u>\$ 99,762</u>

City of Chino
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds			
	Home Investment Partnership	Asset Forfeitures	Bureau of Justice Assistance Grant	COPS Program State AB 3229 Grant
ASSETS				
Cash and investments	\$ 1,297,123	\$ 1,207,040	\$ -	\$ 709,780
Cash and investments with fiscal agents	-	-	-	-
Accounts receivable	36,093	-	-	-
Taxes receivable	-	-	-	-
Interest receivable	5,054	4,703	-	2,766
Loans receivable, net of allowances	-	-	-	-
Total assets	\$ 1,338,270	\$ 1,211,743	\$ -	\$ 712,546
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 7,859	\$ -	\$ -
Deposits payable	-	-	-	-
Retentions payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	23,574	-	-
Advances from other funds	-	-	-	-
Total liabilities	-	31,433	-	-
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Restricted	1,338,270	1,180,310	-	712,546
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,338,270	1,180,310	-	712,546
Total liabilities, deferred inflows of resources and fund balances	\$ 1,338,270	\$ 1,211,743	\$ -	\$ 712,546

Special Revenue Funds

Environmental Mitigation	Cal Home	Highway Safety Improvement	RMRA	Assessment District Fund	Measure I Valley SubArea Program
\$ 1,097,371	\$ -	\$ 35,781	\$ 2,050,909	\$ 93,157	\$ -
-	-	-	-	-	-
-	158,500	-	445,232	23,119	3,799,841
-	-	-	-	7,894	-
4,276	-	139	7,991	-	-
-	1,965,962	-	-	-	-
<u>\$ 1,101,647</u>	<u>\$ 2,124,462</u>	<u>\$ 35,920</u>	<u>\$ 2,504,132</u>	<u>\$ 124,170</u>	<u>\$ 3,799,841</u>
\$ -	\$ -	\$ -	\$ 20,468	\$ 120,739	\$ 3,333
-	-	-	-	-	-
-	-	-	84,736	-	-
-	95,105	-	-	-	-
-	1,965,962	-	-	-	-
-	-	-	-	-	3,331,038
-	2,061,067	-	105,204	120,739	3,334,371
-	-	-	-	3,431	3,799,841
-	-	-	-	3,431	3,799,841
-	63,395	35,920	2,398,928	-	-
1,101,647	-	-	-	-	-
-	-	-	-	-	(3,334,371)
<u>1,101,647</u>	<u>63,395</u>	<u>35,920</u>	<u>2,398,928</u>	<u>-</u>	<u>(3,334,371)</u>
<u>\$ 1,101,647</u>	<u>\$ 2,124,462</u>	<u>\$ 35,920</u>	<u>\$ 2,504,132</u>	<u>\$ 124,170</u>	<u>\$ 3,799,841</u>

City of Chino
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2025

	Capital Project Funds			
	Community Facilities District 05-1	Community Facilities District 06-1	Community Facilities District 06-3	Community Facilities District 16-1
ASSETS				
Cash and investments	\$ -	\$ 606,280	\$ -	\$ -
Cash and investments with fiscal agents	199,444	-	759,844	772,153
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
Interest receivable	688	2,362	2,418	2,458
Loans receivable, net of allowances	-	-	-	-
Total assets	\$ 200,132	\$ 608,642	\$ 762,262	\$ 774,611
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-
Retentions payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Restricted	200,132	608,642	762,262	774,611
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	200,132	608,642	762,262	774,611
Total liabilities, deferred inflows of resources and fund balances	\$ 200,132	\$ 608,642	\$ 762,262	\$ 774,611

Capital Project Funds				
Community District 03-03 Facilities Capital Project	Community Facilities District 16-2	Community Facilities District 19-1	Community Facilities District 21-1	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 13,148,043
11,308,351	598,745	-	8,889	13,647,426
-	-	-	-	7,257,109
-	-	-	-	7,894
43,278	2,068	-	31	106,950
-	-	-	-	2,013,796
<u>\$ 11,351,629</u>	<u>\$ 600,813</u>	<u>\$ -</u>	<u>\$ 8,920</u>	<u>\$ 36,181,218</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,026,248
-	-	-	-	1,003
-	-	-	-	365,590
-	-	-	-	959,183
-	-	-	-	2,053,498
-	-	-	-	3,331,038
-	-	-	-	7,736,560
-	-	-	-	4,519,260
-	-	-	-	4,519,260
11,351,629	600,813	-	8,920	26,429,023
-	-	-	-	1,101,647
-	-	-	-	(3,605,272)
<u>11,351,629</u>	<u>600,813</u>	<u>-</u>	<u>8,920</u>	<u>23,925,398</u>
<u>\$ 11,351,629</u>	<u>\$ 600,813</u>	<u>\$ -</u>	<u>\$ 8,920</u>	<u>\$ 36,181,218</u>

City of Chino

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)

Nonmajor Governmental Funds

For the year ended June 30, 2025

	Special Revenue Funds			
	Traffic Safety	Gas Tax	Public Education Government	Transportation Tax
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	2,582,155	-	87,000
Charges for services	-	-	79,953	-
Investment income (loss)	3,133	42,628	45,857	-
Fines and forfeitures	98,175	-	-	-
Contributions from property owners	-	-	-	-
Other revenues	-	-	-	-
Total revenues	101,308	2,624,783	125,810	87,000
EXPENDITURES:				
Current:				
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Parks and community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	101,308	2,624,783	125,810	87,000
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(101,308)	(2,624,783)	(69,554)	-
Total other financing sources (uses)	(101,308)	(2,624,783)	(69,554)	-
Net change in fund balances	-	-	56,256	87,000
FUND BALANCES (DEFICIT):				
Beginning of year	-	-	892,425	(357,901)
Restatement	-	-	-	-
Beginning of year, as restated	-	-	892,425	(357,901)
End of year	\$ -	\$ -	\$ 948,681	\$ (270,901)

Special Revenue Funds

Measure I Half-Cent Sales Tax	Community Services	Community Development Block Grant	Maintenance District	SCAQMD	Local Public Safet
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,126
2,456,005	3,184,300	371,382	-	154,744	-
-	1,807,852	-	-	-	-
192,689	-	-	-	57,776	28,432
-	-	-	-	-	-
-	-	-	-	-	-
-	271,046	-	39,481	-	-
2,648,694	5,263,198	371,382	39,481	212,520	1,298,558
-	-	-	-	-	-
289,269	-	-	8,605,549	-	-
-	-	286,169	-	7,935	-
-	12,957,395	-	-	-	-
1,285,324	-	85,213	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,574,593	12,957,395	371,382	8,605,549	7,935	-
1,074,101	(7,694,197)	-	(8,566,068)	204,585	1,298,558
50,000	7,947,404	-	8,605,549	-	-
(1,228,003)	-	-	-	(391,858)	(1,298,558)
(1,178,003)	7,947,404	-	8,605,549	(391,858)	(1,298,558)
(103,902)	253,207	-	39,481	(187,273)	-
3,809,955	534,840	-	-	1,097,656	-
-	-	-	-	-	-
3,809,955	534,840	-	-	1,097,656	-
\$ 3,706,053	\$ 788,047	\$ -	\$ 39,481	\$ 910,383	\$ -

City of Chino

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)

Nonmajor Governmental Funds (Continued)

For the year ended June 30, 2025

	Special Revenue Funds			
	Home Investment Partnership	Asset Forfeitures	Bureau of Justice Assistance Grant	COPS Program State AB 3229 Grant
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	24,141	280,256
Charges for services	-	-	-	-
Investment income (loss)	63,091	51,780	-	33,092
Fines and forfeitures	-	417,278	-	-
Contributions from property owners	-	-	-	-
Other revenues	36,092	-	-	-
Total revenues	99,183	469,058	24,141	313,348
EXPENDITURES:				
Current:				
Public safety	-	62,593	10,408	176,784
Public works	-	-	-	-
Community development	-	-	-	-
Parks and community services	-	-	-	-
Capital outlay	-	103,599	19,999	-
Debt service:				
Principal	-	-	-	11,213
Interest and fiscal charges	-	-	-	587
Total expenditures	-	166,192	30,407	188,584
REVENUES OVER (UNDER) EXPENDITURES	99,183	302,866	(6,266)	124,764
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	99,183	302,866	(6,266)	124,764
FUND BALANCES (DEFICIT):				
Beginning of year	1,239,087	877,444	6,266	587,782
Restatement	-	-	-	-
Beginning of year, as restated	1,239,087	877,444	6,266	587,782
End of year	\$ 1,338,270	\$ 1,180,310	\$ -	\$ 712,546

Special Revenue Funds

Environmental Mitigation	Cal Home	Highway Safety Improvement	RMRA	Assessment District Fund	Measure I Valley SubArea Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	153,500	-	2,526,561	-	-
-	-	-	-	691,043	-
53,375	2,691	1,739	92,265	-	-
-	-	-	-	-	-
-	143,144	-	-	-	-
53,375	299,335	1,739	2,618,826	691,043	-
-	-	-	-	-	-
-	-	-	326,457	1,412,952	1,985,537
-	314,540	-	-	-	-
-	-	-	-	-	-
-	-	-	1,721,970	-	24,980
-	-	-	-	-	-
-	-	-	-	-	-
-	314,540	-	2,048,427	1,412,952	2,010,517
53,375	(15,205)	1,739	570,399	(721,909)	(2,010,517)
-	-	-	-	721,909	361,813
-	-	-	-	-	-
-	-	-	-	721,909	361,813
53,375	(15,205)	1,739	570,399	-	(1,648,704)
1,048,272	78,600	34,181	1,828,529	-	(1,685,667)
-	-	-	-	-	-
1,048,272	78,600	34,181	1,828,529	-	(1,685,667)
\$ 1,101,647	\$ 63,395	\$ 35,920	\$ 2,398,928	\$ -	\$ (3,334,371)

City of Chino

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)

Nonmajor Governmental Funds (Continued)

For the year ended June 30, 2025

	Capital Project Funds			
	Community Facilities District 05-1	Community Facilities District 06-1	Community Facilities District 06-3	Community Facilities District 16-1
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income (loss)	8,925	29,488	31,748	32,269
Fines and forfeitures	-	-	-	-
Contributions from property owners	-	-	-	-
Other revenues	-	-	-	-
Total revenues	8,925	29,488	31,748	32,269
EXPENDITURES:				
Current:				
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Parks and community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	8,925	29,488	31,748	32,269
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	8,925	29,488	31,748	32,269
FUND BALANCES (DEFICIT):				
Beginning of year	191,207	579,154	730,514	742,342
Restatement	-	-	-	-
Beginning of year, as restated	191,207	579,154	730,514	742,342
End of year	\$ 200,132	\$ 608,642	\$ 762,262	\$ 774,611

Capital Project Funds				
Community District 03-03 Facilities Capital Project	Community Facilities District 16-2	Community Facilities District 19-1	Community Facilities District 21-1	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,270,126
-	-	-	-	11,820,044
-	-	-	-	2,578,848
(1)	26,819	-	118,763	916,559
-	-	-	-	515,453
741,618	-	-	-	741,618
-	-	-	-	489,763
741,617	26,819	-	118,763	18,332,411
-	-	-	-	249,785
-	-	-	-	12,619,764
-	-	-	-	608,644
-	-	-	-	12,957,395
15,329,317	-	-	3,178,762	21,749,164
-	-	-	-	11,213
-	-	-	-	587
15,329,317	-	-	3,178,762	48,196,552
(14,587,700)	26,819	-	(3,059,999)	(29,864,141)
-	-	-	-	17,686,675
-	-	-	-	(5,714,064)
-	-	-	-	11,972,611
(14,587,700)	26,819	-	(3,059,999)	(17,891,530)
-	573,994	-	3,068,919	15,877,599
25,939,329	-	-	-	25,939,329
25,939,329	573,994	-	3,068,919	41,816,928
\$ 11,351,629	\$ 600,813	\$ -	\$ 8,920	\$ 23,925,398

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Traffic Safety

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Investment income (loss)	\$ 1,200	\$ 1,200	\$ 3,133	\$ 1,933
Fines and forfeitures	70,000	113,159	98,175	(14,984)
Total revenues	71,200	114,359	101,308	(13,051)
OTHER FINANCING SOURCES (USES):				
Transfers out	(71,200)	(71,200)	(101,308)	(30,108)
Total other financing sources (uses)	(71,200)	(71,200)	(101,308)	(30,108)
Net change in fund balances	\$ -	\$ 43,159	-	\$ (43,159)
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Gas Tax

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 2,636,547	\$ 2,614,649	\$ 2,582,155	\$ (32,494)
Investment income (loss)	23,000	23,000	42,628	19,628
Total revenues	2,659,547	2,637,649	2,624,783	(12,866)
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,652,547)	(2,652,547)	(2,624,783)	27,764
Total other financing sources (uses)	(2,652,547)	(2,652,547)	(2,624,783)	27,764
Net change in fund balances	\$ 7,000	\$ (14,898)	-	\$ 14,898
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Public Education Government For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ -	\$ -	\$ 79,953	\$ 79,953
Investment income (loss)	18,000	18,000	45,857	27,857
Total revenues	18,000	18,000	125,810	107,810
OTHER FINANCING SOURCES (USES):				
Transfers out	(285,534)	(285,534)	(69,554)	215,980
Total other financing sources (uses)	(285,534)	(285,534)	(69,554)	215,980
Net change in fund balances	\$ (267,534)	\$ (267,534)	56,256	\$ 323,790
FUND BALANCES:				
Beginning of year			892,425	
End of year			<u>\$ 948,681</u>	

City of Chino

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Transportation Tax**

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 87,000	\$ 87,000
Total revenues	-	-	87,000	87,000
Net change in fund balances	\$ -	\$ -	87,000	\$ 87,000
FUND BALANCES:				
Beginning of year			(357,901)	
End of year			<u>\$ (270,901)</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Measure I Half-Cent Sales Tax

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,425,650	\$ 2,338,494	\$ 2,456,005	\$ 117,511
Investment income (loss)	88,000	88,000	192,689	104,689
Total revenues	2,513,650	2,426,494	2,648,694	222,200
EXPENDITURES:				
Current:				
Public works	3,545,776	4,476,345	289,269	4,187,076
Capital outlay	-	-	1,285,324	(1,285,324)
Total expenditures	3,545,776	4,476,345	1,574,593	2,901,752
REVENUES OVER (UNDER) EXPENDITURES	(1,032,126)	(2,049,851)	1,074,101	3,123,952
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	50,000	50,000
Transfers out	(1,212,825)	(1,212,825)	(1,228,003)	(15,178)
Total other financing sources (uses)	(1,212,825)	(1,212,825)	(1,178,003)	34,822
Net change in fund balances	\$ (2,244,951)	\$ (3,262,676)	(103,902)	\$ 3,158,774
FUND BALANCES:				
Beginning of year			3,809,955	
End of year			\$ 3,706,053	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Community Services For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 2,626,598	\$ 3,322,582	\$ 3,184,300	\$ (138,282)
Charges for services	2,229,191	2,262,861	1,807,852	(455,009)
Other revenues	160,033	189,533	271,046	81,513
Total revenues	5,015,822	5,774,976	5,263,198	(511,778)
EXPENDITURES:				
Current:				
Parks and community services	14,585,809	15,300,433	12,957,395	2,343,038
Total expenditures	14,585,809	15,300,433	12,957,395	2,343,038
REVENUES OVER (UNDER) EXPENDITURES	(9,569,987)	(9,525,457)	(7,694,197)	1,831,260
OTHER FINANCING SOURCES (USES):				
Transfers in	9,367,311	9,367,311	7,947,404	(1,419,907)
Total other financing sources (uses)	9,367,311	9,367,311	7,947,404	(1,419,907)
Net change in fund balances	\$ (202,676)	\$ (158,146)	253,207	\$ 411,353
FUND BALANCES:				
Beginning of year			534,840	
End of year			\$ 788,047	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Community Development Block Grant

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 911,535	\$ 911,535	\$ 371,382	\$ (540,153)
Total revenues	911,535	911,535	371,382	(540,153)
EXPENDITURES:				
Current:				
Community development	911,535	911,535	286,169	625,366
Capital outlay	-	-	85,213	(85,213)
Total expenditures	911,535	911,535	371,382	540,153
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Maintenance District For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Other revenues	\$ 3,000	\$ 3,000	\$ 39,481	\$ 36,481
Total revenues	3,000	3,000	39,481	36,481
EXPENDITURES:				
Current:				
Public works	9,369,778	9,074,154	8,605,549	468,605
Total expenditures	9,369,778	9,074,154	8,605,549	468,605
REVENUES OVER (UNDER) EXPENDITURES	(9,366,778)	(9,071,154)	(8,566,068)	505,086
OTHER FINANCING SOURCES (USES):				
Transfers in	9,363,081	9,363,081	8,605,549	(757,532)
Total other financing sources (uses)	9,363,081	9,363,081	8,605,549	(757,532)
Net change in fund balances	\$ (3,697)	\$ 291,927	39,481	\$ (252,446)
FUND BALANCES:				
Beginning of year			-	
End of year			<u>\$ 39,481</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

SCAQMD

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 154,744	\$ 154,744
Investment income (loss)	19,000	19,000	57,776	38,776
Total revenues	19,000	19,000	212,520	193,520
EXPENDITURES:				
Current:				
Community development	8,500	8,500	7,935	565
Total expenditures	8,500	8,500	7,935	565
REVENUES OVER (UNDER) EXPENDITURES	10,500	10,500	204,585	194,085
OTHER FINANCING SOURCES (USES):				
Transfers out	(391,858)	(391,858)	(391,858)	-
Total other financing sources (uses)	(391,858)	(391,858)	(391,858)	-
Net change in fund balances	\$ (381,358)	\$ (381,358)	(187,273)	\$ 194,085
FUND BALANCES:				
Beginning of year			1,097,656	
End of year			<u>\$ 910,383</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Local Public Safety

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Taxes	\$ 1,330,000	\$ 1,330,000	\$ 1,270,126	\$ (59,874)
Investment income (loss)	12,000	12,000	28,432	16,432
Total revenues	1,342,000	1,342,000	1,298,558	(43,442)
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,342,000)	(1,342,000)	(1,298,558)	43,442
Total other financing sources (uses)	(1,342,000)	(1,342,000)	(1,298,558)	43,442
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

City of Chino

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Home Investment Partnership
For the year ended June 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income (loss)	\$ 23,000	\$ 23,000	\$ 63,091	\$ 40,091
Other revenues	-	-	36,092	36,092
Total revenues	23,000	23,000	99,183	76,183
Net change in fund balances	\$ 23,000	\$ 23,000	99,183	\$ 76,183
FUND BALANCES:				
Beginning of year			1,239,087	
End of year			<u>\$ 1,338,270</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Asset Forfeitures

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ -	\$ 70,990	\$ -	\$ (70,990)
Investment income (loss)	13,700	13,700	51,780	38,080
Fines and forfeitures	-	19,868	417,278	397,410
Total revenues	13,700	104,558	469,058	364,500
EXPENDITURES:				
Current:				
Public safety	81,348	172,206	62,593	109,613
Capital outlay	-	-	103,599	(103,599)
Total expenditures	81,348	172,206	166,192	6,014
REVENUES OVER (UNDER) EXPENDITURES	(67,648)	(67,648)	302,866	370,514
Net change in fund balances	\$ (67,648)	\$ (67,648)	302,866	\$ 370,514
FUND BALANCES:				
Beginning of year			877,444	
End of year			<u>\$ 1,180,310</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Bureau of Justice Assistance Grant

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 24,141	\$ 45,146	\$ 24,141	\$ (21,005)
Total revenues	24,141	45,146	24,141	(21,005)
EXPENDITURES:				
Current:				
Public safety	30,407	51,412	10,408	41,004
Capital outlay	-	-	19,999	(19,999)
Total expenditures	30,407	51,412	30,407	21,005
REVENUES OVER (UNDER) EXPENDITURES	(6,266)	(6,266)	(6,266)	-
Net change in fund balances	\$ (6,266)	\$ (6,266)	(6,266)	\$ -
FUND BALANCES:				
Beginning of year			6,266	
End of year			\$ -	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

COPS Program State AB 3229 Grant

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ -	\$ 280,101	\$ 280,256	\$ 155
Investment income (loss)	10,000	10,000	33,092	23,092
Total revenues	10,000	290,101	313,348	23,247
EXPENDITURES:				
Current:				
Public safety	486,059	766,160	176,784	589,376
Debt service:				
Principal	-	-	11,213	(11,213)
Interest and fiscal charges	-	-	587	(587)
Total expenditures	486,059	766,160	188,584	577,576
REVENUES OVER (UNDER) EXPENDITURES	(476,059)	(476,059)	124,764	600,823
Net change in fund balances	\$ (476,059)	\$ (476,059)	124,764	\$ 600,823
FUND BALANCES:				
Beginning of year			587,782	
End of year			<u>\$ 712,546</u>	

City of Chino

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Environmental Mitigation
For the year ended June 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income (loss)	\$ 21,000	\$ 21,000	\$ 53,375	\$ 32,375
Total revenues	21,000	21,000	53,375	32,375
Net change in fund balances	\$ 21,000	\$ 21,000	53,375	\$ 32,375
FUND BALANCES:				
Beginning of year			1,048,272	
End of year			<u>\$ 1,101,647</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Cal Home

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 517,450	\$ 517,450	\$ 153,500	\$ (363,950)
Investment income (loss)	2,500	2,500	2,691	191
Other revenues	100,801	100,801	143,144	42,343
Total revenues	620,751	620,751	299,335	(321,416)
EXPENDITURES:				
Current:				
Community development	597,450	597,450	314,540	282,910
Total expenditures	597,450	597,450	314,540	282,910
REVENUES OVER (UNDER) EXPENDITURES	23,301	23,301	(15,205)	(38,506)
Net change in fund balances	\$ 23,301	\$ 23,301	(15,205)	\$ (38,506)
FUND BALANCES:				
Beginning of year			78,600	
End of year			\$ 63,395	

City of Chino

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Highway Safety Improvement
For the year ended June 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income (loss)	\$ 200	\$ 200	\$ 1,739	\$ 1,539
Total revenues	200	200	1,739	1,539
Net change in fund balances	\$ 200	\$ 200	1,739	\$ 1,539
FUND BALANCES:				
Beginning of year			34,181	
End of year			\$ 35,920	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual RMRA

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,412,207	\$ 2,337,702	\$ 2,526,561	\$ 188,859
Investment income (loss)	42,000	42,000	92,265	50,265
Total revenues	2,454,207	2,379,702	2,618,826	239,124
EXPENDITURES:				
Current:				
Public works	3,232,166	3,932,166	326,457	3,605,709
Capital outlay	-	-	1,721,970	(1,721,970)
Total expenditures	3,232,166	3,932,166	2,048,427	1,883,739
REVENUES OVER (UNDER) EXPENDITURES	(777,959)	(1,552,464)	570,399	2,122,863
Net change in fund balances	\$ (777,959)	\$ (1,552,464)	570,399	\$ 2,122,863
FUND BALANCES:				
Beginning of year			1,828,529	
End of year			\$ 2,398,928	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Assessment District Fund

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ 676,463	\$ 676,463	\$ 691,043	\$ 14,580
Total revenues	<u>676,463</u>	<u>676,463</u>	<u>691,043</u>	<u>14,580</u>
EXPENDITURES:				
Current:				
Public works	1,263,594	1,480,518	1,412,952	67,566
Total expenditures	<u>1,263,594</u>	<u>1,480,518</u>	<u>1,412,952</u>	<u>67,566</u>
REVENUES OVER (UNDER)				
EXPENDITURES	<u>(587,131)</u>	<u>(804,055)</u>	<u>(721,909)</u>	<u>82,146</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	587,132	587,132	721,909	134,777
Total other financing sources (uses)	<u>587,132</u>	<u>587,132</u>	<u>721,909</u>	<u>134,777</u>
Net change in fund balances	<u>\$ 1</u>	<u>\$ (216,923)</u>	<u>-</u>	<u>\$ 216,923</u>
FUND BALANCES:				
Beginning of year			-	
End of year			<u>\$ -</u>	

City of Chino

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Measure I Valley SubArea Program

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Other revenues	\$ 25,213,775	\$ 25,213,775	\$ -	\$ (25,213,775)
Total revenues	25,213,775	25,213,775	-	(25,213,775)
EXPENDITURES:				
Current:				
Public works	25,213,775	25,213,775	1,985,537	23,228,238
Capital outlay	-	-	24,980	(24,980)
Total expenditures	25,213,775	25,213,775	2,010,517	23,203,258
REVENUES OVER (UNDER) EXPENDITURES	-	-	(2,010,517)	(2,010,517)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	361,813	361,813
Total other financing sources (uses)	-	-	361,813	361,813
Net change in fund balances	\$ -	\$ -	(1,648,704)	\$ (1,648,704)
FUND BALANCES:				
Beginning of year			(1,685,667)	
End of year			\$ (3,334,371)	

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City of Chino
Internal Service Funds
June 30, 2025

Internal Service Funds are used to account for the financing of special activities and services provided by one department of a government to another. Internal Service Funds include the following:

Employee Benefits Fund

Used to account for retirement, medical/dental, long-term disability, life insurance, workers' compensation, and related employee benefit costs.

Building Management Fund

Used to account for building maintenance costs on a cost-reimbursement basis.

Liability Insurance Fund

Used to account for liability claims, premiums, and administrative costs and to maintain a sinking fund for future claims.

Central Services Fund

Used to account for the maintenance and replacement costs of data processing and general office equipment on a cost-reimbursement basis.

Equipment Management Fund

Used to account for the maintenance and replacement of City vehicles and equipment.

City of Chino
Combining Statement of Net Position
Internal Service Funds
June 30, 2025

	Employee Benefits	Building Management	Liability Insurance	Central Services	Equipment Management	Totals
ASSETS						
Current Assets:						
Cash and investments	\$ 11,646,148	\$ 1,781,634	\$ 3,273,258	\$ 3,519,086	\$ 8,858,871	\$ 29,078,997
Accounts receivable	6,307	2,126	672	-	88,666	97,771
Inventories	-	-	-	-	23,977	23,977
Total current assets	11,652,455	1,783,760	3,273,930	3,519,086	8,971,514	29,200,745
Noncurrent:						
Capital assets:						
Nondepreciable capital assets	-	3,618,772	-	9,000	-	3,627,772
Depreciable capital assets	-	6,606,549	11,859	7,865,526	23,162,406	37,646,340
Accumulated depreciation	-	(783,361)	(5,930)	(5,078,754)	(17,742,807)	(23,610,852)
Net capital assets	-	9,441,960	5,929	2,795,772	5,419,599	17,663,260
Total noncurrent assets	-	9,441,960	5,929	2,795,772	5,419,599	17,663,260
Total assets	11,652,455	11,225,720	3,279,859	6,314,858	14,391,113	46,864,005
DEFERRED OUTFLOWS OF RESOURCES						
Pension related	315,269	420,358	210,179	420,358	420,358	1,786,522
OPEB related	66,752	89,004	44,501	89,004	89,004	378,265
Total deferred outflows of resources	382,021	509,362	254,680	509,362	509,362	2,164,787
LIABILITIES						
Current liabilities:						
Accounts payable	135,978	291,348	213,881	79,368	439,392	1,159,967
Interest payable	-	-	-	25,734	-	25,734
Accrued benefits payable	2,375,715	-	-	-	-	2,375,715
Due to other governments	3,134	14	-	-	434	3,582
Unearned revenue	-	-	548	-	85,516	86,064
Pension Liability- current	132,191	176,255	88,127	176,255	176,255	749,083
OPEB Liability- current	12,962	17,283	8,641	17,283	17,283	73,452
Estimated claims payable - current	-	-	1,650,000	-	-	1,650,000
Compensated absences - current	-	-	21,071	47,517	20,960	89,548
Long-term debt - current portion	-	-	-	410,308	-	410,308
Total current liabilities	2,659,980	484,900	1,982,268	756,465	739,840	6,623,453
Noncurrent liabilities:						
Estimated claims payable	-	-	4,038,421	-	-	4,038,421
Total pension liability	763,308	1,017,743	508,872	1,017,743	1,017,743	4,325,409
Compensated absences	-	272,691	100,328	253,073	105,675	731,767
Total OPEB liability	447,743	596,990	298,496	596,990	596,990	2,537,209
Long-term debt	-	-	-	452,492	-	452,492
Total noncurrent liabilities	1,211,051	1,887,424	4,946,117	2,320,298	1,720,408	12,085,298
Total liabilities	3,871,031	2,372,324	6,928,385	3,076,763	2,460,248	18,708,751
DEFERRED INFLOWS OF RESOURCES						
Pension related	4,019	5,358	2,679	5,358	5,358	22,772
OPEB related	280,295	373,727	186,863	373,727	373,727	1,588,339
Total deferred inflows of resources	284,314	379,085	189,542	379,085	379,085	1,611,111
NET POSITION						
Net investment in capital assets	-	9,441,960	5,929	1,932,972	5,419,599	16,800,460
Unrestricted	7,879,131	(458,287)	(3,589,317)	1,435,400	6,641,543	11,908,470
Total net position	\$ 7,879,131	\$ 8,983,673	\$ (3,583,388)	\$ 3,368,372	\$ 12,061,142	\$ 28,708,930

City of Chino
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the year ended June 30, 2025

	Employee Benefits	Building Management	Liability Insurance	Central Services	Equipment Management	Totals
OPERATING REVENUES:						
Charges for services	\$ 34,522,669	\$ 4,373,329	\$ 6,388,424	\$ 5,900,829	\$ 7,341,327	\$ 58,526,578
Other operating	170	5,288	-	15,981	58,607	80,046
Total operating revenues	34,522,839	4,378,617	6,388,424	5,916,810	7,399,934	58,606,624
OPERATING EXPENSES:						
Salaries, wages and benefits	28,726,871	2,409,203	1,228,585	1,936,723	1,636,023	35,937,405
Maintenance and operation	1,369,669	501,240	883,146	787,009	2,140,621	5,681,685
Contractual services	471,243	1,577,093	250,186	125,470	467,587	2,891,579
Materials and supplies	27,387	436,322	25,518	609,083	44	1,098,354
Utilities	-	1,375,075	-	335,554	-	1,710,629
Insurance, claims, and charges	-	-	1,437,469	-	-	1,437,469
Depreciation & amortization	-	150,593	1,694	911,077	1,561,428	2,624,792
Total operating expenses	30,595,170	6,449,526	3,826,598	4,704,916	5,805,703	51,381,913
Operating income (loss)	3,927,669	(2,070,909)	2,561,826	1,211,894	1,594,231	7,224,711
NONOPERATING REVENUES (EXPENSES):						
Interest expense	-	-	-	(30,442)	-	(30,442)
Total nonoperating revenues (expenses)	-	-	-	(30,442)	-	(30,442)
Income before contributions and transfers	3,927,669	(2,070,909)	2,561,826	1,181,452	1,594,231	7,194,269
CONTRIBUTIONS AND TRANSFERS:						
Transfers in	-	1,167,933	-	-	518,451	1,686,384
Transfers out	(2,500,000)	(264,932)	-	-	(4,500,000)	(7,264,932)
Total contributions and transfers	(2,500,000)	903,001	-	-	(3,981,549)	(5,578,548)
Change in net position	1,427,669	(1,167,908)	2,561,826	1,181,452	(2,387,318)	1,615,721
NET POSITION:						
Beginning of year	6,485,114	10,219,082	(6,108,615)	2,304,765	14,482,967	27,383,313
Restatements	(33,652)	(67,501)	(36,599)	(117,845)	(34,507)	(290,104)
Beginning of year, as restated	6,451,462	10,151,581	(6,145,214)	2,186,920	14,448,460	27,093,209
End of year	\$ 7,879,131	\$ 8,983,673	\$ (3,583,388)	\$ 3,368,372	\$ 12,061,142	\$ 28,708,930

City of Chino
Combining Statement of Cash Flows
Internal Service Funds
For the year ended June 30, 2025

	Employee Benefits	Building Management	Liability Insurance	Central Services	Equipment Management	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:						
Receipts from interfund services provided	\$ 34,522,669	\$ 4,373,329	\$ 6,388,424	\$ 5,900,829	\$ 7,341,327	\$ 58,526,578
Other operating receipts	170	5,288	-	15,981	58,607	80,046
Payments to suppliers	(1,462,827)	(3,950,750)	(2,642,211)	(1,981,247)	(2,612,673)	(12,649,708)
Payments to employees and employee benefits	(28,718,974)	(2,182,374)	(2,588,628)	(1,748,685)	(1,432,376)	(36,671,037)
Net cash provided by (used in)						
operating activities	4,341,038	(1,754,507)	1,157,585	2,186,878	3,354,885	9,285,879
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers from other funds	-	1,167,933	-	-	518,451	1,686,384
Transfers to other funds	(2,500,000)	(264,932)	-	-	(4,500,000)	(7,264,932)
Net cash provided by (used in)						
noncapital financing activities	(2,500,000)	903,001	-	-	(3,981,549)	(5,578,548)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Payments for capital assets	-	(463,013)	1	(1,140,918)	(2,203,041)	(3,806,971)
Proceeds from settlement	-	-	-	682,921	-	682,921
Interest paid	-	-	-	(8,614)	-	(8,614)
Net cash provided by (used in)						
capital and related financing activities	-	(463,013)	1	(466,611)	(2,203,041)	(3,132,664)
Net cash flows	1,841,038	(1,314,519)	1,157,586	1,720,267	(2,829,705)	574,667
CASH AND INVESTMENTS - Beginning of year, as restated	9,805,110	3,096,153	2,115,672	1,798,819	11,688,576	28,504,330
CASH AND INVESTMENTS - End of year	\$ 11,646,148	\$ 1,781,634	\$ 3,273,258	\$ 3,519,086	\$ 8,858,871	\$ 29,078,997
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:						
Operating income (loss)	\$ 3,927,669	\$ (2,070,909)	\$ 2,561,826	\$ 1,211,894	\$ 1,594,231	\$ 7,224,711
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation & amortization	-	150,593	1,694	911,077	1,561,428	2,624,792
(Increase) decrease in:						
Accounts receivable	(4,988)	224	3,245	-	49,845	48,326
Inventories	-	-	-	-	806	806
Deferred outflows - pensions	153,548	204,731	102,365	204,731	204,731	870,106
Deferred outflows - OPEB	(3,968)	(5,293)	(2,645)	(5,293)	(5,293)	(22,492)
Increase (decrease) in:						
Accounts payable and accrued liabilities	408,507	15,887	(49,137)	(124,131)	(58,687)	192,439
Retainage payable	-	(77,145)	-	-	-	(77,145)
Due to other governments	1,953	14	-	-	434	2,401
Unearned revenues	-	-	-	-	3,181	3,181
Total pension liability (asset)	2,655	3,539	1,770	3,539	3,539	15,042
Total OPEB liability	39,808	53,077	26,539	53,077	53,077	225,578
Deferred inflows - pensions	(7,274)	(9,700)	(4,850)	(9,700)	(9,700)	(41,224)
Deferred inflows - OPEB	(38,246)	(50,994)	(25,498)	(50,994)	(50,994)	(216,726)
Estimated claims liabilities	-	-	(1,458,238)	-	-	(1,458,238)
Compensated absences	(138,626)	31,469	514	(7,322)	8,287	(105,678)
Net cash provided by (used in) operating activities	\$ 4,341,038	\$ (1,754,507)	\$ 1,157,585	\$ 2,186,878	\$ 3,354,885	\$ 9,285,879

City of Chino
Custodial Funds
June 30, 2025

Custodial Funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments, and/or funds. Custodial Funds include the following:

The following Community Facilities District Funds are used to account for the collection of assessments from owners of property with the respective District and for the remittance of such assessments to the bondholders as required by the Mello-Roos Community Facilities Act of 1982.

- Community Facilities District No. 99-1 R Fund
- Community Facilities District No. 00-1 Fund
- Community Facilities District No. 01-1 Fund
- Community Facilities District No. 03-1 Fund
- Community Facilities District No. 03-2 Fund
- Community Facilities District No. 03-3 Fund
- Community Facilities District No. 03-4 Fund
- Community Facilities District No. 05-1 Fund
- Community Facilities District No. 05-2 Fund
- Community Facilities District No. 06-2 Fund
- Community Facilities District No. 09-1 Fund
- Community Facilities District No. 06-1 Fund
- Community Facilities District No. 06-3 Fund
- Community Facilities District No. 16-1 Fund
- Community Facilities District No. 16-2 Fund
- Community Facilities District No. 19-1 Fund
- Community Facilities District No. 2021 Appeseteche Fund
- Community Facilities District 2022-1 Falloncrest
- Community Facilities District 2023-1 Sage Cedar

City of Chino
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Community Facilities District No. 99-1R	Community Facilities District No. 00-1	Community Facilities District No. 01-1	Community Facilities District No. 03-1
ASSETS				
Cash and investments	\$ 527,829	\$ 143,927	\$ 217,304	\$ 564,118
Cash and investments with fiscal agents	49	73	3,795,783	260
Taxes receivable	-	-	-	5,465
Interest receivable	2,055	562	12,928	2,199
Due from other funds	-	-	-	486,522
Total assets	529,933	144,562	4,026,015	1,058,564
LIABILITIES				
Due to other funds	-	-	3,735,483	-
Long-term liabilities:				
Long-term debt - due in more than one year	-	-	-	-
Total liabilities	-	-	3,735,483	-
NET POSITION				
Restricted for:				
Individuals, organizations, and other governments	529,933	144,562	290,532	1,058,564
Total Net Position	\$ 529,933	\$ 144,562	\$ 290,532	\$ 1,058,564

Community Facilities District No. 03-2	Community Facilities District No. 03-3	Community Facilities District No. 03-4	Community Facilities District No. 05-1	Community Facilities District No. 05-2	Community Facilities District No. 06-2
\$ 521,074	\$ 9,769,716	\$ 440,225	\$ 2,835,157	\$ 420,817	\$ 602,910
240	8,151,624	213	533,558	164	263
1,395	100,808	-	28,494	-	2,832
2,029	64,214	1,717	12,890	1,639	2,350
448,020	1,527,570	403,581	-	-	-
972,758	19,613,932	845,736	3,410,099	422,620	608,355
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
972,758	19,613,932	845,736	3,410,099	422,620	608,355
\$ 972,758	\$ 19,613,932	\$ 845,736	\$ 3,410,099	\$ 422,620	\$ 608,355

City of Chino
Combining Statement of Fiduciary Net Position (Continued)
Custodial Funds
June 30, 2025

	Community Facilities District No. 09-1	Community Facilities District No. 06-1	Community Facilities District No. 06-3	Community Facilities District No. 16-1
ASSETS				
Cash and investments	\$ 925,184	\$ 237,583	\$ 328,630	\$ 494,553
Cash and investments with fiscal agents	465	753,185	551,794	533,651
Taxes receivable	-	731	-	3,059
Interest receivable	3,606	3,527	3,040	3,624
Due from other funds	869,790	-	-	-
Total assets	1,799,045	995,026	883,464	1,034,887
LIABILITIES				
Due to other funds	-	-	-	-
Long-term liabilities:				
Long-term debt - due in more than one year	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION				
Restricted for:				
Individuals, organizations, and other governments	1,799,045	995,026	883,464	1,034,887
Total Net Position	\$ 1,799,045	\$ 995,026	\$ 883,464	\$ 1,034,887

Community Facilities District No. 16-2	Community Facilities District No. 19-1	Community Facilities District 2021 Appeseteche	Community Facilities District 2022-1 Falloncrest	Community Facilities District 2023-1 Sage Cedar	Total Custodial Funds
\$ 471,666	\$ 524,186	\$ 396,416	\$ 161,296	\$ 111,027	\$ 19,693,618
494,137	599,807	487,517	-	-	15,902,783
1,222	3,459	13,425	2,838	-	163,728
3,545	3,952	3,229	629	433	128,168
-	-	-	-	-	3,735,483
970,570	1,131,404	900,587	164,763	111,460	39,623,780
-	-	-	-	-	3,735,483
-	-	-	167,055	114,668	281,723
-	-	-	167,055	114,668	4,017,206
970,570	1,131,404	900,587	(2,292)	(3,208)	35,606,574
\$ 970,570	\$ 1,131,404	\$ 900,587	\$ (2,292)	\$ (3,208)	\$ 35,606,574

City of Chino
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the year ended June 30, 2025

	Community Facilities District No. 99-1R	Community Facilities District No. 00-1	Community Facilities District No. 01-1	Community Facilities District No. 03-1
ADDITIONS:				
Taxes	\$ 461,885	\$ 118,150	\$ 184,291	\$ 446,310
Investment income (loss)	34,062	9,329	12,327	40,048
Total additions	495,947	127,479	196,618	486,358
DEDUCTIONS:				
Administrative costs	5,318	4,173	5,287	10,990
Payment of special tax debt	415,000	100,000	150,000	365,000
Interest expense	60,244	18,006	30,501	86,822
Total deductions	480,562	122,179	185,788	462,812
Change in net position	15,385	5,300	10,830	23,546
NET POSITION:				
Beginning of year	514,548	139,262	279,702	1,035,018
End of year	\$ 529,933	\$ 144,562	\$ 290,532	\$ 1,058,564

Community Facilities District No. 03-2	Community Facilities District No. 03-3	Community Facilities District No. 03-4	Community Facilities District No. 05-1	Community Facilities District No. 05-2	Community Facilities District No. 06-2
\$ 410,180	\$ 12,704,589	\$ 374,126	\$ 2,321,816	\$ 490,705	\$ 548,927
36,901	763,773	31,081	127,178	13,271	23,241
447,081	13,468,362	405,207	2,448,994	503,976	572,168
11,766	2,339,703	5,351	57,826	141,893	15,088
340,000	3,975,000	300,000	1,005,000	190,000	305,000
79,223	6,185,385	71,541	865,356	149,000	238,375
430,989	12,500,088	376,892	1,928,182	480,893	558,463
16,092	968,274	28,315	520,812	23,083	13,705
956,666	18,645,658	817,421	2,889,287	399,537	594,650
\$ 972,758	\$ 19,613,932	\$ 845,736	\$ 3,410,099	\$ 422,620	\$ 608,355

City of Chino

Combining Statement of Changes in Fiduciary Net Position (Continued)

Custodial Funds

For the year ended June 30, 2025

	Community Facilities District No. 09-1	Community Facilities District No. 06-1	Community Facilities District No. 06-3	Community Facilities District No. 16-1
ADDITIONS:				
Taxes	\$ 829,377	\$ 240,709	\$ 329,899	\$ 533,972
Investment income (loss)	75,394	23,844	35,422	40,745
Total additions	904,771	264,553	365,321	574,717
DEDUCTIONS:				
Administrative costs	5,265	9,371	10,551	9,021
Payment of special tax debt	560,000	150,000	160,000	190,000
Interest expense	273,940	120,856	162,031	330,544
Total deductions	839,205	280,227	332,582	529,565
Change in net position	65,566	(15,674)	32,739	45,152
NET POSITION:				
Beginning of year	1,733,479	1,010,700	850,725	989,735
End of year	\$ 1,799,045	\$ 995,026	\$ 883,464	\$ 1,034,887

Community Facilities District No. 16-2	Community Facilities District No. 19-1	Community Facilities District 2021 Appeseteche	Community Facilities District 2022-1 Falloncrest	Community Facilities District 2023-1 Sage Cedar	Total Custodial Funds
\$ 487,132	\$ 591,660	\$ 490,096	\$ -	\$ -	\$ 21,563,824
40,349	44,765	38,516	2,512	1,596	1,394,354
527,481	636,425	528,612	2,512	1,596	22,958,178
10,631	10,631	9,946	4,804	4,804	2,672,419
175,000	195,000	180,000	-	-	8,755,000
305,925	387,900	374,706	-	-	9,740,355
491,556	593,531	564,652	4,804	4,804	21,167,774
35,925	42,894	(36,040)	(2,292)	(3,208)	1,790,404
934,645	1,088,510	936,627	-	-	33,816,170
\$ 970,570	\$ 1,131,404	\$ 900,587	\$ (2,292)	\$ (3,208)	\$ 35,606,574

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STATISTICAL SECTION
(Unaudited)

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CITY OF CHINO, CALIFORNIA
DESCRIPTION OF STATISTICAL SECTION
YEAR ENDED JUNE 30, 2025

This part of the City of Chino's Annual Comprehensive Financial Report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

	<u>Page Number</u>
Financial Trends - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	182 - 191
Revenue Capacity - These schedules contain information to help the reader assess the City's most significant local revenue sources, the property, and sales tax.	192 - 198
Debt Capacity - These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	199 - 201
Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	202 - 203
Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	204 - 207

City of Chino
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2016	2017	2018	2019
Governmental Activities				
Net investment in capital assets	\$ 218,415,150	\$ 219,047,841	\$ 235,577,649	\$ 244,097,355
Restricted	74,880,586	83,508,238	97,534,131	97,392,783
Unrestricted	32,425,988	359,260	(8,061,553)	978,164
Total governmental activities net position	325,721,724	302,915,339	325,050,227	342,468,302
Business-type Activities				
Net investment in capital assets	104,222,899	118,323,407	139,197,552	156,310,930
Restricted	413,733	414,827	418,485	257
Unrestricted	38,090,412	46,778,706	43,659,580	42,353,571
Total business-type activities net position	142,727,044	165,516,940	183,275,617	198,664,758
Primary Government				
Net investment in capital assets	322,638,049	337,371,248	374,775,201	400,408,285
Restricted	75,294,319	83,923,065	97,952,616	97,393,040
Unrestricted	70,516,400	47,137,966	35,598,027	43,331,735
Total primary government net position	\$ 468,448,768	\$ 468,432,279	\$ 508,325,844	\$ 541,133,060

Fiscal Year Ended June 30,					
2020	2021	2022	2023	2024	2025
\$ 251,859,578	\$ 292,763,448	\$ 305,520,331	\$ 318,251,624	\$ 331,103,402	\$ 365,456,175
154,995,197	133,429,854	157,014,937	148,245,149	143,497,849	111,440,375
(7,176,117)	(3,153,425)	25,144,722	21,301,215	19,128,260	23,984,423
399,678,658	423,039,877	487,679,990	487,797,988	493,729,511	500,880,973
164,986,220	176,235,002	205,297,093	219,533,318	232,324,032	225,181,461
14,915,176	12,541,458	2,801,907	-	-	-
31,321,147	36,833,053	42,904,839	65,178,855	69,473,449	89,355,317
211,222,543	225,609,513	251,003,839	284,712,173	301,797,481	314,536,778
416,845,798	468,998,450	510,817,424	537,784,942	563,427,434	590,637,636
169,910,373	145,971,312	159,816,844	148,245,149	143,497,849	111,440,375
24,145,030	33,679,628	68,049,561	86,480,070	88,601,709	113,339,740
\$ 610,901,201	\$ 648,649,390	\$ 738,683,829	\$ 772,510,161	\$ 795,526,992	\$ 815,417,751

City of Chino
Changes in Net Position - Expenses and Program Revenues
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2016	2017	2018	2019
Expenses:				
Governmental Activities:				
General government	\$ 3,553,023	\$ 5,387,341	\$ 6,717,595	\$ 5,778,928
Public safety	42,077,998	43,559,043	50,469,203	47,643,494
Public works	26,434,835	17,072,811	18,606,078	17,185,217
Community services	8,672,522	8,473,810	10,067,346	12,335,106
Parks and community services	5,861,187	7,359,074	8,720,548	15,458,112
Interest on long term debt	-	-	-	-
Unallocated infrastructure depreciation	3,052,664	3,354,253	4,214,911	4,245,950
Total governmental activities net expenses	89,652,229	85,206,332	98,795,681	102,646,807
Business-type Activities:				
Sanitation	15,033,922	15,512,301	12,572,481	8,083,523
Water	26,914,109	24,323,471	33,382,823	32,227,071
Storm drain	5,465,333	7,742,279	11,889,295	6,782,930
Sewer	10,959,933	10,136,966	13,079,878	15,472,239
Sewer lift station	-	-	-	76,813
Total business-type activities net expenses	58,373,297	57,715,017	70,924,477	62,642,576
Total primary government expenses	\$ 148,025,526	\$ 142,921,349	\$ 169,720,158	\$ 165,289,383
Program Revenues:				
Governmental Activities:				
Charges for services:				
General government	\$ 1,555,185	\$ 1,156,338	\$ 1,405,005	\$ 2,641,122
Public safety	1,224,825	1,301,196	1,354,512	1,547,708
Public works	3,710,912	12,235,610	11,071,558	1,985,259
Community services	3,722,250	4,731,145	9,919,428	6,056,500
Parks and community services	1,544,463	1,734,527	3,251,712	3,798,909
Operating grants and contributions	7,739,729	4,458,417	4,346,842	5,049,254
Capital grants and contributions	45,581,973	11,130,391	17,634,298	32,729,119
Total governmental activities program revenues	65,079,337	36,747,624	48,983,355	53,807,871
Business-type Activities:				
Charges for services:				
Sanitation	14,349,817	15,817,321	11,899,685	6,635,793
Water	23,029,926	32,878,446	28,512,153	26,852,557
Storm drain	4,125,661	4,284,548	4,473,751	4,431,273
Sewer	9,313,853	10,984,114	12,304,267	12,404,834
Sewer lift station	-	-	2,883	82,807
Operating grants and contributions	86,410	145,776	681,097	664,091
Capital grants and contributions	9,304,347	15,205,244	27,726,731	16,847,133
Total business-type activities program revenues	60,210,014	79,315,449	85,600,567	67,918,488
Primary government program revenues	\$ 125,289,351	\$ 116,063,073	\$ 134,583,922	\$ 121,726,359
Net Revenue/(Expense):				
Governmental activities	\$ (24,572,892)	\$ (48,458,708)	\$ (49,812,326)	\$ (48,838,936)
Business-type activities	1,836,717	21,600,432	14,676,090	5,275,912
Total primary government net revenue/(expense)	\$ (22,736,175)	\$ (26,858,276)	\$ (35,136,236)	\$ (43,563,024)

Fiscal Year Ended June 30,					
2020	2021	2022	2023	2024	2025
\$ 5,007,260	\$ 13,539,605	\$ 4,993,410	\$ 6,413,018	\$ 11,381,030	\$ 12,808,105
56,343,219	62,232,550	37,139,945	79,818,455	71,318,394	69,216,230
16,055,597	33,899,018	25,246,344	29,698,027	35,836,997	40,213,273
12,651,827	14,903,012	15,989,569	16,806,972	18,440,885	18,695,648
8,634,743	10,002,516	9,262,473	13,224,458	16,572,109	11,149,885
-	-	-	15,384	27,693	50,138
4,238,504	4,309,299	4,503,263	4,886,303	5,205,455	5,444,614
102,931,150	138,886,000	97,135,004	150,862,617	158,782,563	157,577,893
7,800,758	8,158,331	8,043,471	8,710,120	10,517,440	11,720,374
32,489,454	28,801,435	28,005,594	29,898,562	32,955,908	34,739,037
4,641,873	15,739,194	5,501,783	7,509,228	6,954,504	5,372,002
15,170,656	18,710,393	13,509,227	14,281,790	15,421,258	16,915,443
97,067	114,582	119,456	68,289	215,948	235,020
60,199,808	71,523,935	55,179,531	60,467,989	66,065,058	68,981,876
\$ 163,130,958	\$ 210,409,935	\$ 152,314,535	\$ 211,330,606	\$ 224,847,621	\$ 226,559,769
\$ 2,729,553	\$ 2,851,226	\$ 2,822,139	\$ 2,494,135	\$ 1,393,015	\$ 1,660,804
1,379,747	1,483,627	1,932,173	2,046,880	2,863,957	2,776,534
14,999,906	7,318,424	17,187,046	7,284,960	11,257,084	6,958,510
9,186,913	9,706,453	10,316,586	3,509,650	5,167,328	4,563,853
4,907,808	2,308,698	1,906,634	3,810,862	3,996,904	4,115,721
4,725,244	15,454,465	18,263,216	10,882,221	9,424,985	12,828,287
42,848,794	50,904,565	35,994,131	41,824,159	39,091,175	14,925,394
80,777,965	90,027,458	88,421,925	71,852,867	73,194,448	47,829,103
7,071,723	7,517,157	8,040,307	8,588,428	10,284,049	11,360,136
27,748,691	30,950,675	33,458,776	46,431,562	30,781,392	33,496,584
4,476,494	4,609,858	4,685,604	4,681,294	4,792,595	4,942,904
13,211,761	13,365,952	14,428,625	15,042,884	17,340,180	16,944,567
97,149	175,367	195,025	222,911	247,933	261,721
3,888,644	654,443	1,195,299	620,644	996,898	621,042
14,337,124	1,409,905	11,306,800	4,712,833	9,578,321	10,476,842
70,831,586	58,683,357	73,310,436	80,300,556	74,021,368	78,103,796
\$ 151,609,551	\$ 148,710,815	\$ 161,732,361	\$ 152,153,423	\$ 147,215,816	\$ 125,932,899
\$ (22,153,185)	\$ (48,858,542)	\$ (8,713,079)	\$ (79,009,750)	\$ (85,588,115)	\$ (109,748,790)
10,631,778	(12,840,578)	18,130,905	19,832,567	7,956,310	9,121,920
\$ (11,521,407)	\$ (61,699,120)	\$ 9,417,826	\$ (59,177,183)	\$ (77,631,805)	\$ (100,626,870)

City of Chino
Changes in Net Position - General Revenues
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2016	2017	2018	2019
General Revenues and Other Changes in Net Position:				
Governmental Activities:				
Sales taxes	\$ 22,620,572	\$ 24,483,357	\$ 25,698,683	\$ 30,148,521
Property taxes, levied for general purposes	19,302,137	20,698,055	22,733,618	25,058,493
Business license taxes	2,781,218	1,015,299	1,017,187	1,099,960
Franchise	982,924	2,828,462	3,012,096	2,984,951
Other taxes	2,856,304	3,205,904	4,482,223	3,933,637
Revenues not restricted to specific programs	4,774,463	5,149,545	5,549,535	5,242,294
Investment earnings	689,428	157,658	706,004	1,507,903
Gain on sale of capital assets	796,730	-	-	-
Transfers	(1,787,702)	(1,990,035)	(5,952,232)	(3,718,748)
Total governmental activities	53,016,074	55,548,245	57,247,114	66,257,011
Business-type Activities:				
Revenues not restricted to specific programs	54,093	31,235	(142,764)	201,770
Investment earnings	360,853	233,992	338,322	1,431,413
Transfers	1,787,702	1,990,035	5,952,232	3,718,748
Total business-type activities	2,202,648	2,255,262	6,147,790	5,351,931
Total primary government	\$ 55,218,722	\$ 57,803,507	\$ 63,394,904	\$ 71,608,942
Change in Net Position:				
Governmental activities	\$ 28,443,182	\$ 7,089,537	\$ 7,434,788	\$ 17,418,075
Business-type activities	4,039,365	23,855,694	20,823,880	10,627,843
Total primary government	\$ 32,482,547	\$ 30,945,231	\$ 28,258,668	\$ 28,045,918

Fiscal Year Ended June 30,					
2020	2021	2022	2023	2024	2025
\$ 25,374,164	\$ 35,462,800	\$ 35,643,318	\$ 35,598,984	\$ 36,013,142	\$ 61,314,319
27,018,711	28,430,309	30,267,853	32,506,697	38,163,470	38,863,674
1,020,780	1,069,936	1,049,116	982,429	1,209,873	1,043,771
3,083,920	3,339,653	3,522,402	3,844,908	4,047,526	4,078,404
4,681,031	4,807,152	5,251,798	5,803,268	5,860,818	5,940,284
4,800,984	5,248,186	4,389,779	4,406,525	5,465,933	4,977,661
945,160	(758,829)	(4,478,594)	2,667,031	6,246,444	4,739,927
-	-	-	-	-	-
(790,645)	(4,270,886)	(2,292,480)	(6,682,094)	(3,351,398)	(217,531)
66,134,105	73,328,321	73,353,192	79,127,748	93,655,808	120,740,509
141,927	22,744,601	5,964,513	6,352,343	162,237	34,631
993,435	212,061	(993,572)	841,330	3,479,192	3,724,730
790,645	4,270,886	2,292,480	6,682,094	3,351,398	217,531
1,926,007	27,227,548	7,263,421	13,875,767	6,992,827	3,976,892
\$ 68,060,112	\$ 100,555,869	\$ 80,616,613	\$ 93,003,515	\$ 100,648,635	\$ 124,717,401
\$ 43,980,920	\$ 24,469,779	\$ 64,640,113	\$ 117,998	\$ 8,067,694	\$ 10,991,719
12,557,785	14,386,970	25,394,326	33,708,334	14,949,137	13,098,812
\$ 56,538,705	\$ 38,856,749	\$ 90,034,439	\$ 33,826,332	\$ 23,016,831	\$ 24,090,531

City of Chino
Fund Balance of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2016	2017	2018	2019
General Fund:				
Nonspendable	\$ 1,568,284	\$ 4,604,112	\$ 73,398,134	\$ 71,343,300
Restricted	13,045	-	-	-
Assigned	1,285,175	-	-	-
Unassigned	40,067,630	43,048,027	(17,564,262)	(9,959,177)
Total general fund	\$ 42,934,134	\$ 47,652,139	\$ 55,833,872	\$ 61,384,123
All Other Governmental Funds:				
Nonspendable	\$ 215,217	\$ 20,050	\$ -	\$ -
Restricted	57,822,925	68,469,140	80,907,340	80,737,338
Committed	8,891,649	12,461,762	13,868,918	13,719,971
Assigned	8,582,481	-	-	-
Unassigned	(239,086)	(703,388)	(410,626)	(95,000)
Total all other governmental funds	\$ 75,273,186	\$ 80,247,564	\$ 94,365,632	\$ 94,362,309

Fiscal Year Ended June 30,					
2020	2021	2022	2023	2024	2025
\$ 68,125,296	\$ 62,222,865	\$ 58,840,496	\$ 55,377,764	\$ 2,305,413	\$ 3,618,229
-	-	-	-	-	-
-	-	-	-	-	-
(7,992,130)	(2,076,117)	13,541,338	13,274,421	30,151,505	36,586,968
\$ 60,133,166	\$ 60,146,748	\$ 72,381,834	\$ 68,652,185	\$ 32,456,918	\$ 40,205,197
\$ -	\$ 299	\$ 7,746	\$ 1,356	\$ 570	\$ -
136,238,149	130,298,619	136,301,482	148,278,525	146,600,949	122,592,379
15,566,929	14,214,200	11,726,536	11,516,676	11,696,381	11,728,643
-	-	-	-	-	-
(472,789)	(1,072,361)	(1,339,380)	(2,071,339)	(2,043,568)	(3,605,272)
\$ 151,332,289	\$ 143,440,757	\$ 146,696,384	\$ 157,725,218	\$ 156,254,332	\$ 130,715,750

City of Chino
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2016	2017	2018	2019
Revenues:				
Taxes	\$ 53,325,427	\$ 56,190,756	\$ 61,266,808	\$ 67,672,647
Licenses and permits	1,680,737	2,293,092	2,818,200	1,395,371
Intergovernmental	6,395,923	2,830,483	3,540,927	4,069,460
Charges for services	12,936,697	26,630,749	28,181,735	15,552,261
Investment income	1,625,992	645,971	1,484,177	5,894,013
Fines and forfeitures	741,556	1,144,431	710,670	827,907
Contribution from property owners	18,954,344	29,742	7,410,050	20,976,869
Other revenues	4,141,138	4,025,808	6,840,216	7,495,945
Total revenues	99,801,814	93,791,032	112,252,783	123,884,473
Expenditures:				
General government	4,816,857	4,471,106	4,670,298	4,255,560
Public safety	41,360,346	43,132,233	46,024,584	48,476,584
Public works	11,445,695	12,976,827	12,877,786	13,494,392
Community development	10,362,121	8,156,596	9,407,330	11,315,660
Parks and community services	7,039,989	7,107,438	8,187,914	11,991,450
Capital outlay	21,716,003	8,538,219	2,477,586	24,836,957
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	96,741,011	84,382,419	83,645,498	114,370,603
Excess (deficiency) of revenues over (under) expenditures	3,060,803	9,408,613	28,607,285	9,513,870
Other Financing Sources (Uses):				
Transfers in	21,086,516	16,120,725	18,508,407	20,294,400
Transfers out	(25,907,518)	(18,445,515)	(24,815,891)	(24,261,342)
Issuance of long-term debt	-	-	-	-
Proceeds on disposition of capital assets	2,722,717	-	-	-
Total other financing sources (uses)	(2,098,285)	(2,324,790)	(6,307,484)	(3,966,942)
Net change in fund balances	962,518	7,083,823	22,299,801	5,546,928
Fund balances - July 1, as restated	117,244,802	120,815,880	127,899,703	150,199,504
Fund balances - June 30	\$ 118,207,320	\$ 127,899,703	\$ 150,199,504	\$ 155,746,432
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%

Fiscal Year Ended June 30,						
2020	2021	2022	2023	2024	2025	
\$ 65,799,099	\$ 75,777,103	\$ 76,765,107	\$ 79,316,982	\$ 86,583,907	\$ 112,510,577	
2,352,084	2,315,483	3,616,111	1,736,309	2,064,392	1,873,242	
3,144,924	12,295,404	20,883,437	14,479,183	14,747,794	15,827,616	
33,168,631	22,906,791	36,016,114	17,108,583	23,692,593	16,896,640	
4,935,733	1,047,633	(4,500,908)	7,136,740	11,535,707	11,305,753	
730,645	1,098,330	1,115,041	1,511,372	1,514,151	1,753,599	
27,901,312	9,985,253	22,303,581	29,938,501	24,137,287	741,618	
9,005,324	11,098,163	5,527,906	4,914,963	5,308,690	5,601,165	
147,037,752	136,524,160	161,726,389	156,142,633	169,584,521	166,510,210	
5,279,578	7,422,683	5,506,624	6,426,010	8,504,100	12,142,156	
49,688,761	53,153,271	55,191,109	58,879,707	65,272,511	68,727,976	
17,831,644	17,004,330	20,513,442	22,415,301	21,892,839	39,557,381	
11,634,439	13,737,037	17,335,767	16,780,323	18,332,686	18,586,602	
8,271,801	7,337,354	8,484,823	9,682,273	11,300,977	13,238,401	
8,012,403	37,712,219	34,466,088	26,813,403	37,555,221	37,064,155	
-	-	-	422,454	430,252	331,679	
-	-	-	5,813	13,931	13,180	
100,718,626	136,366,894	141,497,853	141,425,284	163,302,517	189,661,530	
46,319,126	157,266	20,228,536	14,717,349	6,282,004	(23,151,320)	
23,974,212	32,474,078	33,598,984	37,304,878	43,208,496	58,634,379	
(25,365,672)	(37,900,734)	(38,336,807)	(46,422,731)	(44,562,610)	(53,273,362)	
-	-	-	1,699,689	-	-	
-	-	-	-	-	-	
(1,391,460)	(5,426,656)	(4,737,823)	(7,418,164)	(1,354,114)	5,361,017	
44,927,666	(5,269,390)	15,490,713	7,299,185	4,927,890	(17,790,303)	
166,537,789	208,856,895	203,587,505	219,078,218	183,783,360	188,711,250	
\$ 211,465,455	\$ 203,587,505	\$ 219,078,218	\$ 226,377,403	\$ 188,711,250	\$ 170,920,947	
0.00%	0.00%	0.00%	0.35%	0.31%	0.20%	

CITY OF CHINO
Assessed Value and
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	City				Total Direct Tax Rate
	Secured Common Property	Secured Public Utility (1)	Unsecured Valuation	Taxable Assessed Value (2)	
2016	9,946,230,394	456,510	656,854,612	10,603,541,516	0.1080
2017	10,552,738,447	456,298	652,193,745	11,205,388,490	0.1080
2018	11,422,989,093	456,218	717,488,068	12,140,933,379	0.1080
2019	12,548,491,858	454,331	759,166,735	13,308,112,924	0.1080
2020	13,374,712,821	1,113,040	848,119,405	14,223,945,266	0.1080
2021	14,172,031,711	1,113,040	880,829,342	15,053,974,093	0.1080
2022	15,092,742,152	1,113,040	886,589,192	15,980,444,384	0.1080
2023	16,326,719,550	1,113,040	967,760,149	17,295,592,739	0.1080
2024	18,275,878,589	1,210,532	1,207,013,356	19,484,102,477	0.1080
2025	19,644,775,185	1,210,532	1,347,061,537	20,993,047,254	0.1080

(1) Chapter 921 (AB 454) breaks out Unitary values (except Railroads) from Public Utility. Unitary values are valued separately and billed at an average county-wide tax rate.

(2) City Assessed Valuation includes Redevelopment Agency Assessed Valuation

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of the property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price 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.

CITY OF CHINO
Assessed Value and
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	Former Redevelopment Agency			Taxable Assessed Value (2)	Total Direct Tax Rate
	Secured Common Property	Secured Public Utility (1)	Unsecured Valuation		
2016	2,317,253,572	0	233,700,938	2,550,954,510	0.0000
2017	2,511,001,501	0	230,571,450	2,741,572,951	0.0000
2018	2,763,965,409	0	297,222,745	3,061,188,154	0.0000
2019	3,079,549,266	0	317,376,005	3,396,925,271	0.0000
2020	3,189,333,324	0	394,965,720	3,584,299,044	0.0000
2021	3,429,283,815	0	401,076,278	3,830,360,093	0.0000
2022	3,555,221,652	0	380,330,569	3,935,552,221	0.0000
2023	3,686,984,319	0	387,555,531	4,074,539,850	0.0000
2024	3,900,814,591	0	470,733,767	4,371,548,358	0.0000
2025	4,240,466,609	0	439,452,038	4,679,918,647	0.0000

(1) Chapter 921 (AB 454) breaks out Unitary values (except Railroads) from Public Utility. Unitary values are valued separately and billed at an average county-wide tax rate.

(2) City Assessed Valuation includes Redevelopment Agency Assessed Valuation

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of the property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price 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.

Source: Auditor-Controller reports, County of San Bernardino, which assesses property and collects taxes.

CITY OF CHINO
Direct and Overlapping Property Tax Rates
Tax Code Area 1001
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Direct Rates:										
City Basic Rate	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080
Redevelopment Agency	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total City Direct Rate	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080	0.1080
Overlapping Rates:										
School Tax Rate	0.0444	0.0499	0.1022	0.1002	0.1031	0.1008	0.1039	0.1037	0.0885	0.1731
Metropolitan Water District	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0070
County Rates:										
Chino Unified School District	0.3103	0.3103	0.3103	0.3103	0.3103	0.3103	0.3103	0.3103	0.3103	0.3103
Education Revenue Augmentation Fund	0.2244	0.2244	0.2244	0.2244	0.2244	0.2244	0.2244	0.2244	0.2244	0.2244
General County Fund	0.1482	0.1482	0.1482	0.1482	0.1482	0.1482	0.1482	0.1482	0.1482	0.1482
Chaffey Community College	0.0429	0.0429	0.0429	0.0429	0.0429	0.0429	0.0429	0.0429	0.0429	0.0429
Chino Valley Independent Fire District	0.0649	0.0649	0.0649	0.0648	0.0648	0.0648	0.0648	0.0648	0.0648	0.0648
Flood Control Zone 1	0.0261	0.0261	0.0261	0.0261	0.0261	0.0261	0.0261	0.0261	0.0261	0.0261
Chino Basin Municipal Water District	0.0460	0.0460	0.0460	0.0460	0.0460	0.0460	0.0460	0.0460	0.0460	0.0460
County Free Library	0.0143	0.0143	0.0143	0.0143	0.0143	0.0143	0.0143	0.0143	0.0143	0.0143
County Superintendent	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092
Chino Basin Water Conservation District	0.0033	0.0033	0.0033	0.0033	0.0033	0.0033	0.0033	0.0033	0.0033	0.0033
Flood Control Administration 1 & 2	0.0018	0.0018	0.0018	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019
Inland Empire West Resource Conservation District	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006
Total Direct Rate	1.0479	1.0534	1.1057	1.1037	1.1066	1.1043	1.1074	1.1072	1.0920	1.1801

In 1978, California voters passed Proposition 13 which sets 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. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of the Chino Unified School District bonds and Metropolitan Water District bonds.

Source: Auditor-Controller reports, County of San Bernardino, and HdL Company

CITY OF CHINO
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2025		2016	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Values	Taxable Assessed Value	Percent of Total City Taxable Assessed Values
Watson Land Company	\$ 769,737,512	3.64%	\$ 225,889,912	2.12%
Westcore Bravo Chino II LLC	462,000,000	2.18%	0	0.00%
Walmart/Sam's	424,992,193	2.01%	0	0.00%
Majestic Realty Company	410,507,544	1.94%	272,852,723	2.56%
Homecoming at The Preserve LLC	368,742,146	1.74%	0	0.00%
Scannell Properties #404	191,956,024	0.91%	0	0.00%
In-N-Out Burgers	187,532,103	0.89%	0	0.00%
John Hancock Life Insurance Company	185,148,033	0.87%	131,239,000	1.23%
MLM Chino Property LLC	151,398,721	0.72%	0	0.00%
Fedex Ground Package System Inc.	148,269,035	0.70%	0	0.00%
Spectrum South LLC	0	0.00%	118,162,061	1.11%
Chino Center Inc	0	0.00%	111,965,213	1.05%
Vestar-Chino LLC	0	0.00%	114,589,575	1.07%
PK I Chino Town Square LP	0	0.00%	80,465,148	0.75%
Majestic-AMB South Chino LLC	0	0.00%	80,817,136	0.76%
SY Ventures LLC	0	0.00%	79,477,664	0.74%
Centerpointe Distribution Center LLC	0	0.00%	72,877,768	0.68%
Chino Holding Company LLC	0	0.00%	72,499,137	0.68%
PK 1 County Fair SC LP	0	0.00%	46,976,244	0.44%
	<u>\$ 3,300,283,311</u>	<u>15.60%</u>	<u>\$ 1,407,811,581</u>	<u>13.19%</u>

The amounts shown above include assessed value data for both the City and the Former Redevelopment Agency. Zero values mean the Taxpayer was not in the Top 10 Property Taxpayers ranking in that particular year.

Source: San Bernardino County Assessor Secured and Unsecured Tax Rolls

CITY OF CHINO
Property Tax Levies and Tax Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy			Total Collections to Date			
		Amount (2)	Percent of Levy (3)	Collections in Subsequent Years	Supplemental Taxes Collected	Amount (1)	Percent of Levy Collected (4)	
2016 CITY	8,877,358	8,958,991	100.9%	347,199	134,307	9,440,497	106.3%	
2017 CITY	9,324,103	9,517,987	102.1%	335,852	149,249	10,003,088	107.3%	
2018 CITY	9,973,404	10,101,494	101.3%	342,661	196,281	10,640,436	106.7%	
2019 CITY	10,739,892	10,934,650	101.8%	334,747	235,780	11,505,177	107.1%	
2020 CITY	11,579,399	11,903,093	102.8%	324,171	174,543	12,401,806	107.1%	
2021 CITY	12,053,343	12,533,249	104.0%	385,075	227,293	13,145,617	109.1%	
2022 CITY	12,907,542	13,384,430	103.7%	393,965	349,169	14,127,563	109.5%	
2023 CITY	14,202,475	14,607,002	102.8%	329,155	450,198	15,386,355	108.3%	
2024 CITY	16,267,102	16,695,000	102.6%	2,023,747	375,456	19,094,204	117.4%	
2025 CITY	18,586,561	17,595,697	94.7%	767,767	298,099	18,661,563	100.4%	

- (1) Amounts prior to 2013 Include all City property taxes and Redevelopment Agency Property Tax increment: Secured, Unitary, Unsecured, Supplemental, Homeowners, Prior, Airport.
- (2) Supplemental and Collections in subsequent years are not included in the Taxes Levied amount. Therefore, they are deducted from the amount collected within the fiscal year of levy in order to calculate the Percent of Levy correctly.
- (3) Collection of more than 100% of the levied amount is due to roll changes that occurred after the lien date
- (4) The County does not provide readily available information on adjustment to the annual tax levy. Therefore, the original levy at the start of the fiscal year is presented, as well as the total collections for the fiscal year. Because of supplemental tax bills and adjustments throughout the fiscal year, the original tax levy amount changes. Actual collections of property tax may exceed the original levy because of these adjustments.

Source: City Finance Department and Office of the Auditor-Controller, County of San Bernardino

City of Chino
Taxable Sales by Category
Last Ten Fiscal Years

Point of Sale/Seven Major Industry Groups	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Autos and Transportation	\$ 2,472,116	\$ 2,694,086	\$ 2,567,621	\$ 3,017,087	\$ 2,240,337	\$ 2,397,561	\$ 1,811,386	\$ 1,841,181	\$ 1,616,765	\$ 1,799,144
Building and Construction	1,923,014	2,148,330	2,065,872	3,880,810	1,752,132	4,701,008	4,455,387	4,620,192	4,360,280	4,240,242
Business and Industry	7,510,480	8,546,060	10,198,016	10,494,650	10,494,133	13,750,558	14,349,596	14,245,111	14,739,010	15,568,631
Food and Drugs	512,384	531,527	516,968	583,076	624,238	735,218	703,691	700,715	726,741	747,532
Fuel and Service Stations	1,153,275	1,158,079	1,169,310	1,458,174	1,227,362	1,285,684	2,019,245	1,702,543	1,751,245	1,532,946
General Consumer Goods	5,178,713	5,258,722	4,846,883	5,382,562	4,566,227	5,034,300	5,383,178	5,143,491	5,526,744	5,133,442
Restaurants and Hotels	1,479,791	1,543,794	1,643,525	1,794,441	1,568,572	1,745,184	2,133,070	2,355,403	2,458,276	2,627,250
Transfers & Unidentified	(11,742)	3,613	22,831	35,765	62,248	59,736	67,812	54,129	79,803	82,132
Total Point of Sale⁽¹⁾	\$20,218,031	\$21,884,211	\$23,031,026	\$26,646,565	\$22,535,249	\$29,709,249	\$30,923,365	\$30,662,765	\$31,258,864	\$31,731,319
City Direct Sales Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%
Total State, City, and County Sales Tax Rate ⁽²⁾	8.00%	8.00%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%

Notes:

⁽¹⁾ Point of Sale does not include State and County Pool Allocations

⁽²⁾ Rate in effect on July 1

Source: HdL Companies and California State Board of Equalization

City of Chino
Principal Sales Tax Remitters
In Alphabetical Order
Current Year and Five Years Ago

	<u>Fiscal Year</u> <u>2024-25</u>	<u>Fiscal Year</u> <u>2019-20</u>
7 Eleven		Argos Material Distribution
Argos Material Distribution		Best Buy
Best Buy		California Sod Center
Chino Hills Ford		Chino Hills Ford
Circle K		Circle K
Corona Millworks		Corona Millworks
Fisher Scientific		Creative Bus Sales
Focused Energy		El & El Wood Products
Home Depot		Fisher Scientific
Main Electric Supply		Home Depot
McKesson Medical Supply		Intelligrated Systems
McKesson Medical Surgical		Main Electric Supply
McKesson Medical Surgical Government Solutions		McKesson Medical Surgical
MK Smith Chevrolet		MK Smith Chevrolet
Model 1 Commercial Vehicles**		Nordstrom Rack
NGY Stones & Cabinet		Redbuilt
Princess Polly USA		Ross
Redbuilt		Sams Club w/ Fuel
Ross		Shell
Sams Club w/ Fuel		Sika Chemical Corporation
Sika Chemical Corporation		Stater Bros
Stater Bros		Target
Target		TJ Maxx
TJ Maxx		Walmart Fufillment Center
Walmart Supercenter		Walmart Supercenter
Total Point of Sale Sales	\$ 31,258,862	\$ 22,535,248
Top 25 Total	\$ 19,211,613	\$ 14,726,781
Top 25 as Percent of Total	61%	65%

Notes:

* Presented on a cash basis, and it does not include State and County Pool Allocations

** Formerly Creative Bus Sales

Source: HdL Companies

City of Chino
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Outstanding General Bonded Debt					
	General Obligation Bonds	Tax Allocation Bonds (2)	Total	Percent of Assessed Value (1)	Per Capita	Percent of Personal Income
	2015	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-

Fiscal Year Ended June 30,	Business Type Activities					Governmental Activities					Total (4)	Percent of Assessed Value	Per Capita (4)	Percent of Personal Income (4)
	Certificates of Participation (3)	Installment Obligation WFA (5)	Loan Payable	Leases Payable (6)	SBITA Payable (6)	Reimbursement Agreement (2)	Section 108 Loan	Leases Payable (6)	SBITA Payable (6)					
2016	\$ 1,965,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,000	n/a	23	0.09%	
2017	1,195,000	-	-	-	-	-	-	-	-	1,195,000	n/a	14	0.05%	
2018	395,000	-	-	-	-	-	-	-	-	395,000	n/a	4	0.02%	
2019	-	-	-	-	-	-	-	-	-	-	n/a	-	0.00%	
2020	-	-	-	-	-	-	-	-	-	-	n/a	-	0.00%	
2021	-	-	-	-	-	-	-	-	-	-	n/a	-	0.00%	
2022	-	-	-	-	-	-	-	-	-	-	n/a	-	0.00%	
2023	-	-	-	-	68,866	-	-	520,573	1,085,099	1,674,538	n/a	18	0.05%	
2024	-	-	1,190,161	-	34,621	-	-	317,162	779,776	2,321,720	n/a	25	0.07%	
2025	-	-	15,085,936	-	-	-	-	212,591	1,341,828	16,640,355	n/a	179	0.52%	

NOTE:

- (1) Assessed value has been used because the actual value of taxable property is not readily available in California
- (2) Due the dissolution of Redevelopment Agency, the outstanding debt was transferred to the Successor Agency in 2012
- (3) 2003 Water COPs and 2003 Storm Drain COPs
- (4) In FY 13-14 CAFR, Totals restated due to inclusion of COPs into the schedule
- (5) In FY 14-15 CAFR, Totals restated due to inclusion of Installment Obligation into the schedule
- (6) In FY 23-24, Totals restated due to inclusion of Leases and SBITA Payables

Sources: California Department of Finance, US Census Bureau

CITY OF CHINO
Direct and Overlapping Debt
For Period Ending June 30, 2025

2024-25 Assessed Valuation: \$20,993,047,254

<u>OVERLAPPING DEBT</u>	Total Debt		City's Share of
<u>REPAID WITH PROPERTY TAXES AND ASSESSMENTS:</u>	<u>6/30/2025</u>	<u>% Applicable (1)</u>	<u>Debt 6/30/25</u>
Metropolitan Water District	\$ 17,155,000	0.516%	\$ 88,520
Chaffey Community College District	440,580,000	12.134	53,459,977
Chino Valley Unified School District	753,707,971	50.851	383,268,040
Chaffey Union High School District	640,477,530	0.069	441,929
Mountain View School District School Facilities Improvement District No. 1	4,369,676	0.497	21,717
Mountain View School District School Facilities Improvement District No. 2	78,489,793	0.965	757,427
City of Chino Community Facilities District No. 99-1	2,235,000	100	2,235,000
City of Chino Community Facilities District No. 2000-1	655,000	100	655,000
City of Chino Community Facilities District No. 2001-1	1,310,000	100	1,310,000
City of Chino Community Facilities District No. 2003-1	3,615,000	100	3,615,000
City of Chino Community Facilities District No. 2003-2	3,300,000	100	3,300,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 1	12,470,000	100	12,470,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 2	12,185,000	100	12,185,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 6	11,110,000	100	11,110,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 7	36,285,000	100	36,285,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 8	20,150,000	100	20,150,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 9	31,735,000	100	31,735,000
City of Chino Community Facilities District No. 2003-3, I.A. No. 10	18,450,000	100	18,450,000
City of Chino Community Facilities District No. 2003-4	2,980,000	100	2,980,000
City of Chino Community Facilities District No. 2005-1, I.A. No. 1	10,440,000	100	10,440,000
City of Chino Community Facilities District No. 2005-1, I.A. No. 2	1,690,000	100	1,690,000
City of Chino Community Facilities District No. 2005-1, I.A. No. 3	2,270,000	100	2,270,000
City of Chino Community Facilities District No. 2005-1, I.A. No. 4	5,495,000	100	5,495,000
City of Chino Community Facilities District No. 2005-2	2,885,000	100	2,885,000
City of Chino Community Facilities District No. 2006-1	3,750,000	100	3,750,000
City of Chino Community Facilities District No. 2006-2	4,615,000	100	4,615,000
City of Chino Community Facilities District No. 2006-3	4,465,000	100	4,465,000
City of Chino Community Facilities District No. 2009-1	9,215,000	100	9,215,000
City of Chino Community Facilities District No. 2016-1	8,425,000	100	8,425,000
City of Chino Community Facilities District No. 2016-2	6,715,000	100	6,715,000
City of Chino Community Facilities District No. 2019-1	9,600,000	100	9,600,000
City of Chino Community Facilities District No. 2021-1	6,905,000	100	6,905,000
TOTAL OVERLAPPING DEBT REPAID WITH PROPERTY TAXES AND ASSESSMENTS			\$ 670,987,610
<u>OVERLAPPING DEBT REPAID FROM GENERAL FUND:</u>			
San Bernardino County General Fund Obligations	\$ 100,765,000	6.145%	\$ 6,192,009
San Bernardino County Flood Control District General Fund Obligations	37,295,000	6.145	2,291,778
Chaffey Community College District Certificates of Participation	21,770,000	12.134	2,641,572
West Valley Vector Control District Certificates of Participation	1,296,291	17.061	221,160
TOTAL OVERLAPPING DEBT REPAID FROM GENERAL FUND			\$ 11,346,519
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$ 37,870,000	100%	\$ 37,870,000
TOTAL OVERLAPPING DEBT			720,204,129
<u>DIRECT CITY DEBT:</u>			
City of Chino (3)	\$ 1,554,419	100%	1,554,419
TOTAL DIRECT DEBT			1,554,419
TOTAL DIRECT AND OVERLAPPING DEBT			721,758,548

- (1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.
- (3) City of Chino includes Leases Payable and SBITA's Payable.

Source: California Municipal Statistics

CITY OF CHINO
Legal Debt Margin Information
Last Ten Fiscal years

Legal Debt Margin Calculation for Fiscal Year 2025:

Assessed value	20,993,047,254
Conversion percentage	25%
Adjusted AV	\$ 5,248,261,814
Debt limit (15% of assessed value)	787,239,272
Debt applicable to limit:	
General obligation bonds	0
Less: Amount set aside for repayment of GO bonds	0
Total net debt applicable to limit	0
Legal debt margin	\$ 787,239,272

Fiscal Year Ended June 30	Assessed Valuation	Conversion Percentage	Adjusted assessed valuation	Debt Limit Percent	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Debt Applicable to the Limit as Percent of Debt Limit
2016	\$ 10,603,541,516	25%	\$ 2,650,885,379	15%	\$ 397,632,807	0	\$ 397,632,807	0%
2017	11,205,388,490	25%	2,801,347,123	15%	420,202,068	0	420,202,068	0%
2018	12,140,933,379	25%	3,035,233,345	15%	455,285,002	0	455,285,002	0%
2019	13,308,112,924	25%	3,327,028,231	15%	499,054,235	0	499,054,235	0%
2020	14,223,945,266	25%	3,555,986,317	15%	533,397,947	0	533,397,947	0%
2021	15,053,974,093	25%	3,763,493,523	15%	564,524,028	0	564,524,028	0%
2022	15,980,444,384	25%	3,995,111,096	15%	599,266,664	0	599,266,664	0%
2023	17,295,592,739	25%	4,323,898,185	15%	648,584,728	0	648,584,728	0%
2024	19,484,102,477	25%	4,871,025,619	15%	730,653,843	0	730,653,843	0%
2025	20,993,047,254	25%	5,248,261,814	15%	787,239,272	0	787,239,272	0%

The Government Code of the State of California provides for the legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: City Finance Department
County Tax Assessor's Office

CITY OF CHINO
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Per Capita Personal Income	Personal Income	City Unemployment Rate	
2016	85,934	25,643	2,203,605,562	4.50%	
2017	88,026	26,823	2,361,121,398	4.50%	
2018	89,797	22,310	2,003,371,070	3.50%	
2019	91,583	23,116	2,117,032,628	3.00%	
2020	94,371	26,679	2,517,723,909	10.00%	
2021	94,558	28,791	2,722,419,378	5.50%	
2022	92,770	35,290	3,273,853,300	3.20%	
2023	94,945	35,912	3,409,664,840	4.40%	
2024	93,114	34,162	3,180,960,468	5.00%	
2025	95,206	34,816	3,314,770,000	4.40%	HDL

Sources: California Department of Finance
CA Employment Development Dept.
US Census Bureau
ESRI
Careertrends.com
BestPlaces.net

City of Chino
Principal Employers
Current Year and Four Years Ago

Number of Employees*	Employer	2025	2021
		Percent of Total Employment	Percent of Total Employment
Over 1,000:	Chino Valley Unified School District	5.01%	5.95%
	Walmart Fulfillment Center	4.35%	4.44%
	FedEx Ground Package Systems Inc. (Flight Avenue)	2.99%	3.11%
	California Institution for Men	2.63%	2.55%
500-1,000:	California Institution for Women	**	1.63%
	Amazon.com Services, Inc. (Merrill Avenue)	1.66%	
	IN-N-OUT Burgers	1.52%	1.69%
	FedEx Ground Package Systems Inc. (Fern Avenue)	1.44%	1.47%
	City of Chino	1.40%	1.24%
	Chino Valley Medical Center	1.26%	1.52%
	KeHe Distributors LLC (former Nature's Best, Inc.)	1.22%	**
	Hussman Corporation	1.16%	1.14%
Less than 500:	National Distribution Centers	1.05%	1.07%
	Berry Global	0.93%	0.95%
	Walmart Store (#3464)	0.91%	0.84%
	Lollicup USA Inc.	0.77%	**
	Canyon Ridge Hospital	0.77%	0.79%
	Mc Kesson Medical Surgical Inc.	0.77%	0.79%
Total Labor Force in the City of Chino:		46,200	45,000

Notes: * All the information is voluntary and self-reported by the company
** Information not available for the applicable year

"Number of Employees" represents the applicable range in the current year.
"Total Employment" as used above represents the total employment of all employers located within City limits.

The city elected to show five year comparison in order to illustrate the current economic trend.

Sources:

City of Chino Business License Division
State of California Employment Development Department

CITY OF CHINO
Full-time and Part-time City Employees
by Function
Last Ten Fiscal Years

<u>Function</u>	<u>2016(4)</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Government ¹	36	36	37	38	41	41	42	55	63	63
Public Safety	160	160	161	165	171	171	175	180	185	185
Public Works ⁵	56	54	58	36	39	35	40	57	76	76
Development Services ⁵	29	28	28	39	39	42	47	46	32	32
Parks and Community Services	22	22	22	36	38	38	39	49	53	53
Water	27	28	23	28	27	31	31	33	29	29
Sewer	11	12	9	9	11	10	8	9	10	10
Storm Drain	4	4	2	1	1	1	1	2	2	2
Sanitation	3	3	4	3	2	1	2	2	1	1
Total ³	348	347	344	355	369	370	385	433	451	451

Notes:

¹ General Government includes Administration, Finance, and Human Resources Department.

³ The schedule displays budgeted positions.

⁴ 2015 and later, no longer includes defunded positions

⁵ There was a re-organization between Public Works and Development Services in FY 18-19 and FY 23-24

Source:

City Budget - Administration Department

CITY OF CHINO
Full-time and Part-time City Employees
by Function
Last Ten Fiscal Years

<u>Function</u>	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government ¹	13	11	13	8	9	9	11	8	7	6
Public Safety	12	16	15	14	17	16	13	15	16	16
Public Works ⁵	18	19	20	17	19	16	7	8	12	10
Development Services ⁵	4	4	5	5	3	4	3	5	4	5
Parks and Community Services ³	154	158	151	165	90	141	131	149	141	144
Water	5	4	5	2	2	1	1	0	0	0
Sewer	3	1	1	0	0	0	0	1	0	0
Storm Drain	0	0	0	0	0	0	0	0	0	0
Sanitation	0	0	0	0	0	1	0	1	0	0
Total	209	213	210	211	140	188	166	187	180	181

Notes:

¹ General Government includes Administration, Finance, and Human Resources Department.

³ Parks and Community Services suspended recreational programs in 2020 due to COVID-19.

⁴ 2015 and later, no longer includes defunded positions

⁵ There was a re-organization between Public Works and Development Services in FY 18-19 and FY 23-24

Source:
City Finance Department

City of Chino
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Arrests	4,151	4,281	5,163	4,475	3,847	5,062	4,774	5,361	4,804	3,665
Average Response Time (minutes) (calendar year)	6:29	7:12	7:29	7:42	7:12	6:57	6:06	5:38	5:28	5:42
Calls for Service	95,592	91,229	89,134	84,986	79,504	84,756	91,027	102,688	105,157	105,254
Public Works										
Street Resurfacing (miles) (overlay and slurry seal)	10	11	14	14	17	18	12.76	12.30	30.50	5.13
Park and Community Services										
Number of Recreation Classes	354	379	448	498	303	195	341	421	435	335
No. of Facility Rentals/Rental Hours ¹	3,091	3,786	4,008	5,249	5,817	4,115	5,989	8,986	8,381	7,980
Development Services										
New Housing Units Permits	521	242	771	294	929	435	824	188	491	232
Building Permits Issued	1,841	2,521	3,019	691	2,813	3,234	3,936	3,697	3,940	2,665
Water										
Average Daily Production (HCF)	15,355	15,957	17,098	15,859	17,399	17,737	18,462	16,871	16,804	18,289

Note:

¹ Number of hours facilities were rented in 2009. From 2003 to 2008, number of facility renters shown, instead of hours.

² Number of permits issued for new housing units is included in the total building permits issued.

Building Permits Issued include the total of building, electrical, mechanical and plumbing permits.

Source: City Departments

City of Chino
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Street Miles	259	259	259	259	260	262	265	267	269	273
Streetlights (1)	6,024	6,069	6,070	6,070	6,073	6,089	6,192	6,226	6,262	6,451
Traffic Signals	145	147	150	151	153	159	161	166	166	
Parks and Community Services										
Parks	25	27	27	27	27	27	27	27	28	28
Community Centers	8	8	8	8	8	8	8	8	8	8
Fire Protection Facilities (2)	6	6	6	6	6	6	6	5	5	5
Water										
Water Mains (miles) (3)	267	267	267	269	275	276	280	282	285	287
Sewer										
Sanitary Sewers (miles)	223	224	224	224	226	227	235	235	236	238
Storm										
Storm Drains (miles)	44	45	45	45	46	46	48	49	50	53

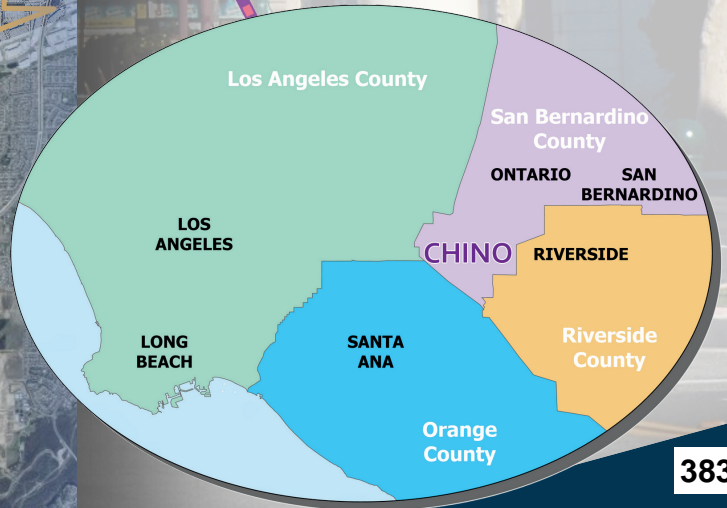
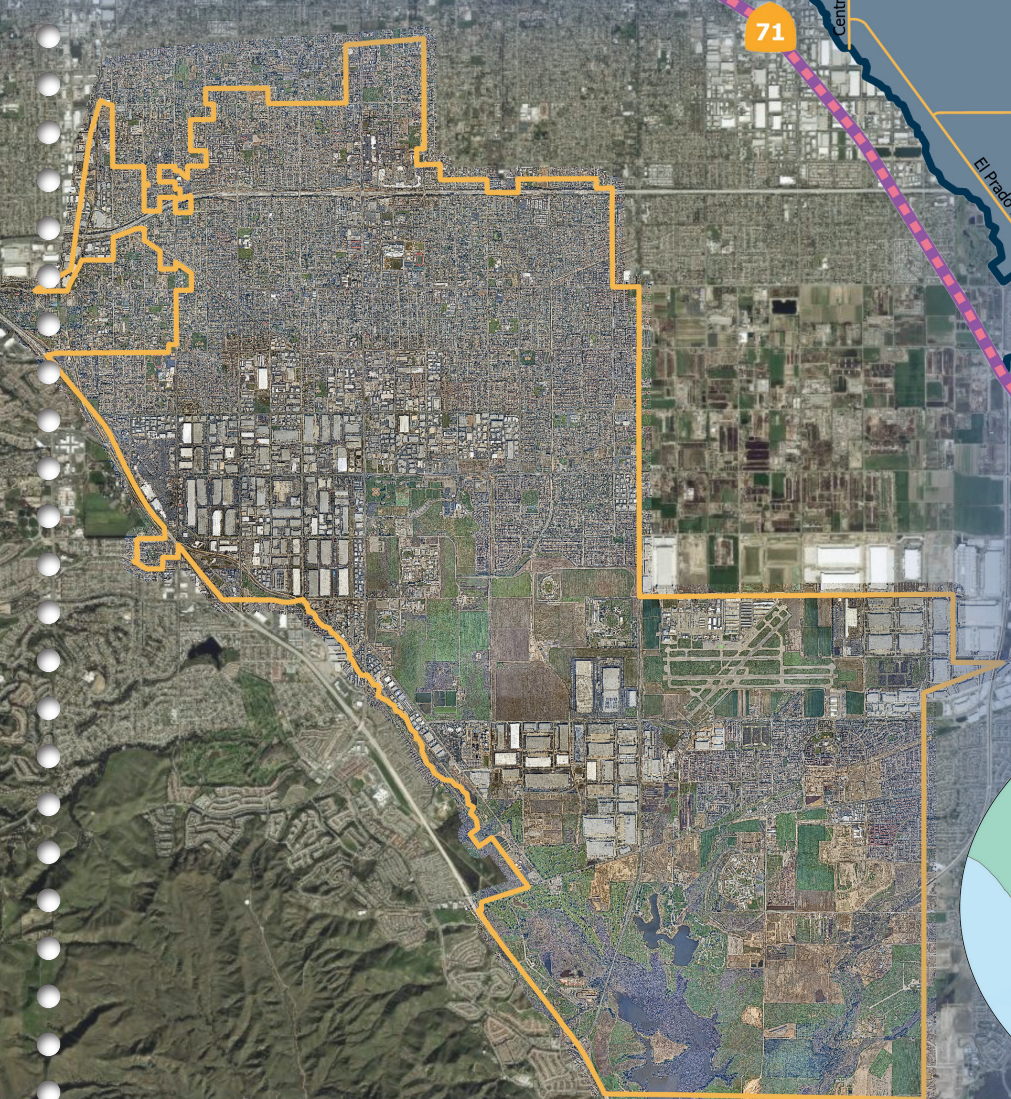
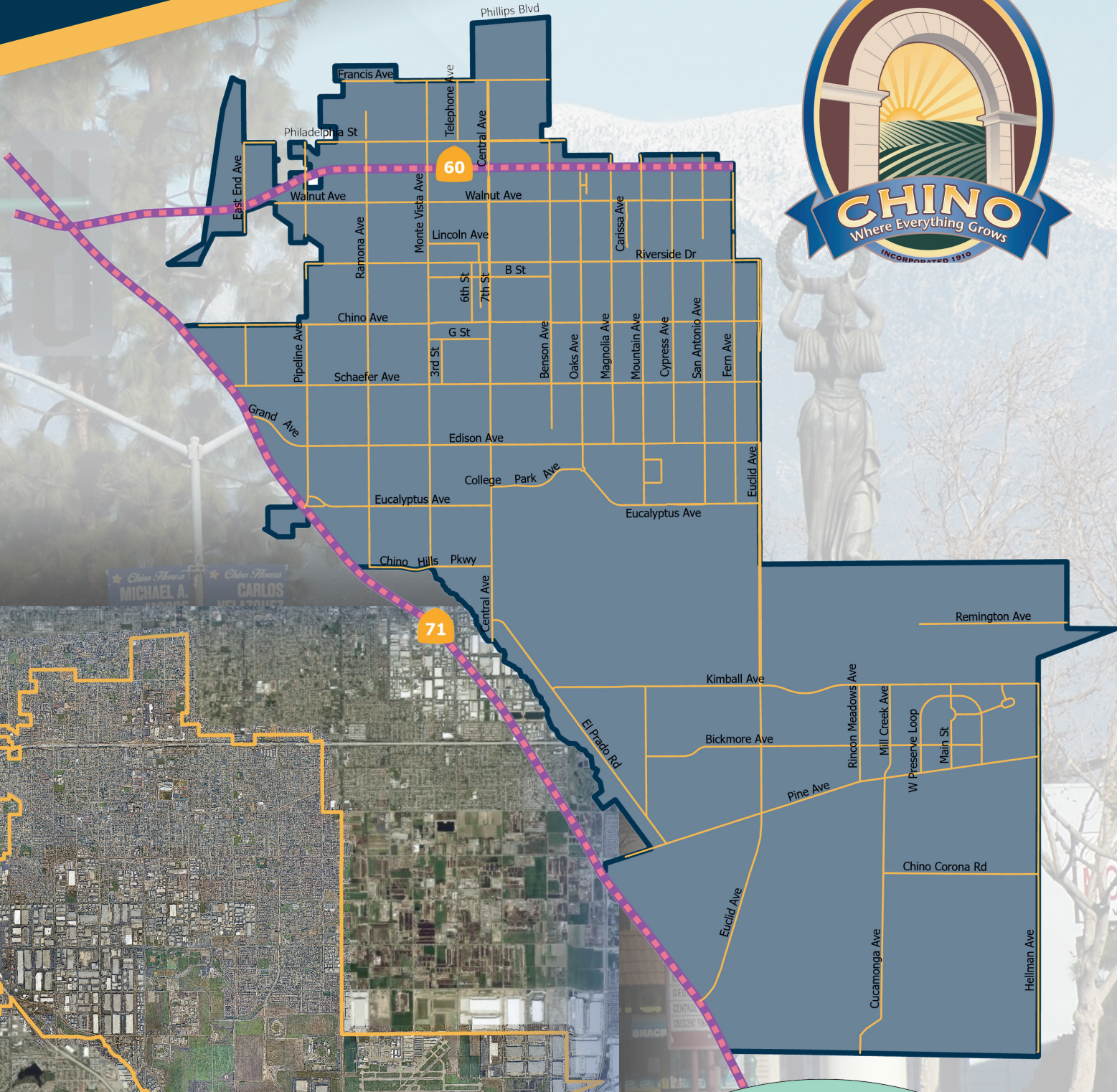
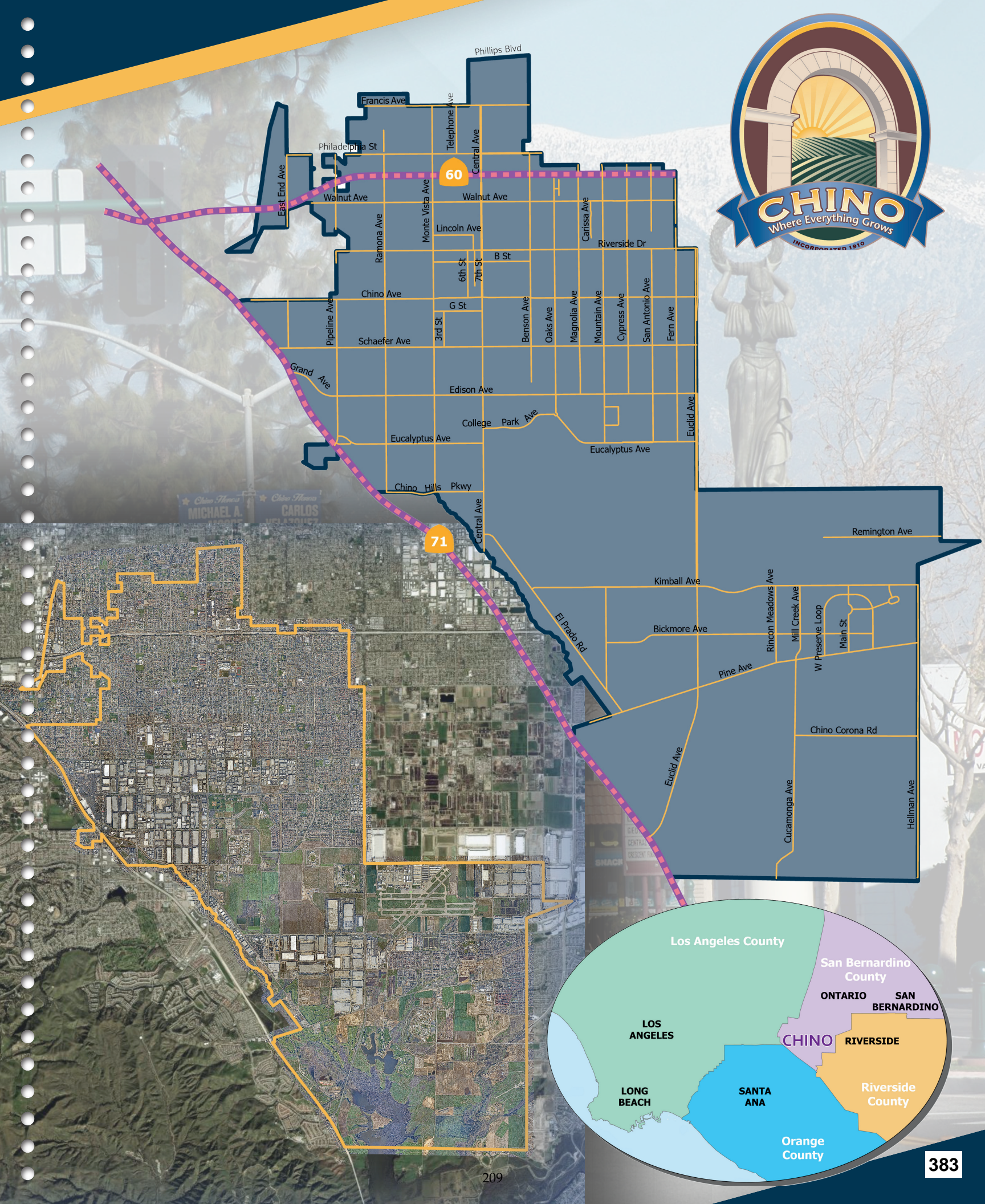
(1) Starting with 2015, the total does not include HOA-owned lights any longer. An audit of streetlights was performed in 2016.

Prior to the audit, the number of City-owned lights was overstated.

(2) Fire protection facilities include fire stations and a fire training center

Source: City Departments

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**MEMORANDUM
CITY OF CHINO
FINANCE DEPARTMENT**

CITY COUNCIL MEETING DATE: APRIL 7, 2026

TO: LINDA REICH, CITY MANAGER

FROM: KIM SAO, DIRECTOR OF FINANCE

SUBJECT

Fiscal Year 2025-26 Midyear Budget Review.

RECOMMENDATION

Adopt Resolution No. 2026-023, authorizing the FY 2025-26 Midyear Budget adjustments as detailed in Exhibits A and B, including approval of contract amendments outlined in Exhibit C.

FISCAL IMPACT

Based on the Midyear Citywide analysis, staff recommends additional adjustments to address updates in Revenues, Expenditures, and Transfers In/Out.

- Revenue Estimates (Exhibit A):
Increase the revenues estimates totaling \$2,323,073 in the following funds:
 - \$1,445,636 – General Fund
 - \$877,437 – All other funds
- Expenditure Appropriation (Exhibit B):
Increase the expenditures budget in the following funds:
 - \$768,537 - General Fund 100
 - \$60,000 - City Affordable Housing Fund 310
 - \$350,000 - Transportation Fund 320
 - \$70,000 - Community Services Fund 330
 - (\$185,978) - Landscape & Lighting Fund 360
 - \$293,919 - Assessment District Fund 361
 - \$316,368 - Water Fund 520
 - \$129,493 - Risk Management Fund 630
 - \$3,670,000 - Employee Services Fund 640

CITY OF CHINO MISSION / VISION / VALUES / STRATEGIC ISSUES

The recommendation detailed above further the City's values and strategic issues that serve as key pillars on which identified priorities, goals, and action plans are built, by fostering:

- Financial Stability
- Responsible Long-Range Planning

Revenue: Various	Expenditure: Various
Transfer In: Various	Transfer Out: Various

BACKGROUND

The City Council adopted the FY2025-26 Operating and Capital Improvement Budget on June 17, 2025. In accordance with the City's budget policy, the adopted budget can be amended during the fiscal year to address unforeseen circumstances or changes in service costs.

Each year, staff present to the citizens of Chino and the City Council a financial review of the current fiscal year. The midyear review evaluates progress relative to the original budget projections and recommends adjustments to ensure financial alignment through June 30, 2026. This year's midyear financial review covers the activities through March 24, 2026.

ISSUES/ANALYSIS

Summary of the General Fund Operation for FY 2025-26

In June 2025, the City Council adopted a budget that included total revenues and transfers-in of \$132,878,417. Expenditures, transfers-out, and capital project appropriations totaled \$128,354,932, resulting in a projected year-end surplus of \$4,523,485.

Since July 1, 2025, the City Council has approved additional appropriations totaling \$2,952,197, along with a modest revenue increase of \$47,323. These additional adjustments throughout the fiscal year reduced the originally projected budget surplus by \$2,904,965. The major drivers of these changes include \$2 million for Cost-of-Living (COLA) increases, \$500,000 for park projects, and \$400,000 for facility improvements.

At the midyear point, revised revenues and transfers-in total \$134,371,285, while revised expenditures, transfers-out, and capital project appropriations total \$132,533,607, resulting in an updated projected budget surplus of \$1,837,678 as of June 30, 2026.

Midyear Adjustments

The midyear review involved a thorough analysis by each department and Finance staff. Staff identified additional operational changes since the adoption of the FY 2025-26 Adopted Budget, with recommended adjustments for each fund, attached as Exhibits A through C and Resolution No. 2026-023.

The sections that follow describe the midyear adjustments and the key factors contributing to the revised budget.

Midyear Adjustments to Estimated Revenue (Exhibit A)

Adopting a conservative approach to revenue forecasting remains a critical component of sound financial management. This methodology helps prevent the overestimation of revenues that could otherwise result in overcommitting resources. By utilizing prudent assumptions and planning for potential economic variability, the City is better positioned to maintain fiscal stability, prioritize essential services, and respond to unforeseen financial challenges. This approach supports responsible resource allocation and reduces the likelihood of budgetary shortfalls during periods of economic uncertainty.

As part of this conservative approach, the midyear review process helps ensure the recommended revenue adjustments reflect the most current and supportable financial information available.

Revenue adjustments across all funds result in a net increase of \$2,323,073. The General Fund accounts for approximately \$1.5 million of this increase, driven primarily by modest growth in property tax revenues (\$750,000), plan check fees (\$400,000), and Measure V sales tax (\$350,000). These increases reflect ongoing development activity, the implementation of the updated user fees, and continued growth in Measure V revenue. While user fee revenues experienced some fluctuation, they resulted in an overall net increase. Offsetting a portion of these gains is a decrease in revenues associated with Community Services, specifically, participation fees and facility rentals.

Below is a summary of changes to the revenue estimates by fund. For a detailed description of the revenue adjustments within each fund, refer to Exhibit A.

Fund	Description	Revenue Inc/(Dec)
100	General Fund	\$1,445,636
330	Community Services Fund	(73,520)
340	Park Fund	950,957
	Total Revenue Adjustments	\$2,323,073

Midyear Adjustments to Expenditures (Exhibit B)

Total midyear expenditure adjustments across all funds amount to \$5,472,339, as detailed in Exhibit B of this report. Of this total, \$768,537 pertains to the General Fund as explained below.

- \$200,000 – Increase in Building Plan Check Services, due to development activities
- \$150,000 – Increase in Engineering Plan Check Services, due to development activities
- \$100,000 – Increase in attorney fees needed for labor negotiations and code enforcement
- \$69,024 – Contract increase for Animal Resource Center services
- \$60,000 – Increase for services to complete the General Plan Update
- \$54,513 – Increase in salary for the council approved Captain position
- \$50,000 – Increase to the Economic Development for supplies and contract services
- \$33,000 – Increase for contracted code enforcement services
- \$24,000 – Increase in part-time salaries to cover full-time staff temporarily out of office
- \$8,000 – Increase contract services for the Empire Stryker’s Partnership

Contract Amendments (Exhibit C)

In addition to the midyear appropriation requests, several contract amendments are needed to cover increased costs for ongoing services. Contract amendments total \$1,390,392, and to the extent that any of these amendments require additional appropriations, those amounts are included in the appropriation requests outlined in Exhibit B.

Staff requests that the City Council authorize the contract amendments listed in Exhibit B as part of the midyear budget action.

Update on Measure V Investments for FY 2025-26

In Fiscal Year 2025–26, the City of Chino is estimated to receive approximately \$24.5 million in Measure V revenue. Of this amount, the City Council programmed \$20 million in expenditures, including \$11 million dedicated to preserving essential services—such as maintaining core programs, staffing, and public safety retention—and \$9,048,921 allocated to capital projects including streets, parks, and facility improvements.

The table below summarizes the projects supported by the availability of Measure V revenues. The amounts shown represent allocations for the FY 2025–26 budget year only. They do not reflect the full cost of each project, and many projects are funded through multiple sources in addition to Measure V.

MEASURE V PROJECTS			
PROJECT TITLE	Category	Revised Budget	Status
Traffic Signal Sync	Misc Projects	20,000	Design
Traffic Signal Cabinet Project		329,868	Completed
FY2025 Slurry Seal-Citywide		1,268,700	Completed
St Route 60-Landscaping		620,440	Near Complete
Transfer Switch Project		550,000	Construction
Preserve Teen Center Van		90,000	Bid- April
COCC Playground Project		75,000	Design
Heritage Park Imp		273,680	Design
Shady Grove Imp		233,464	Design
Cultural Arts Building Prurchase	Public Facility	0	Completed
Youth Museum Interior Imp		161,368	Prelim Design
Central Plant Replacement		150,000	Design
Epic Facility Assessment/Design		150,000	Assessment
Civic Center Paint		50,000	Prelim Design
Yorba Ave Street Imp CVUSD	Street Projects	0	Completed
St Rehab Walnut Widening		888,833	Completed
Euclid Ave Bridge		1,975,777	Design
Pedestrian Imp - Yorba & Walnut	Traffic Project	193,600	Prelim Design
Alley & Water Main Replacement	Water	565,000	Prelim Design
Alley & Water Main Rehabilitation	Sanitation	1,412,706	Design
Total Measure V Funded Projects		9,048,921	

General Fund Balance

The table below provides a final overview of the FY 2025–26 General Fund Budget. The budget begins with an audited fund balance of \$40,205,196 as of July 1, 2025. After accounting for the

revised midyear budget surplus of \$1,837,678, the estimated fund balance at June 30, 2026 is \$42,042,874.

General Fund	FY 2025-26 Budget			
	Adopted (7/1/25)	Council Approved (7/1/25-3/24/26)	Midyear Adjustments (4/7/26)	Revised Budget (4/7/26)
Beg Fund Balance @ 7/1/25 (audited*)	\$ 37,770,486			\$ 40,205,196 *
Revenues/Other Sources:				
Operating revenues	106,490,755	84,801	1,080,636	107,656,192
Measure V	24,546,000	-	365,000	24,911,000
Transfers In - Ongoing	1,429,900	(37,569)	-	1,392,331
Net revenues	<u>\$ 132,466,655</u>	<u>\$ 47,232</u>	<u>\$ 1,445,636</u>	<u>\$ 133,959,523</u>
Expenditures/Other Uses:				
Operating expenditures	100,454,052	1,524,221	768,537	102,746,810
Transfers Out - Ongoing operations	24,116,975	678,335	457,941	25,253,251
Net expenditures	<u>\$ 124,571,027</u>	<u>\$ 2,202,556</u>	<u>\$ 1,226,478</u>	<u>\$ 128,000,061</u>
Net Operating Surplus/(Deficit)	\$ 7,895,628	\$ (2,155,324)	\$ 219,158	\$ 5,959,462
Add: Transfers In - one-time	411,762	-	-	411,762
Less: Transfers Out - CIPs	(3,783,905)	(749,641)	-	(4,533,546)
Total CIP and one-time costs	<u>\$ (3,372,143)</u>	<u>\$ (749,641)</u>	<u>0</u>	<u>\$ (4,121,784)</u>
Revised Net Surplus/(Deficit)	\$ 4,523,485	\$ (2,904,965)	\$ 219,158	\$ 1,837,678
Ending Fund Balance @ 6/30/26 (Est.)	\$ 42,293,971			\$ 42,042,874

CONCLUSION

The Midyear Budget Review process is an essential part of managing the City's evolving financial landscape. It represents a proactive effort to adapt to changing circumstances, using the best information available at the time of preparation. Recognizing that factors such as economic conditions, legislation, and local trends can rapidly alter planning assumptions, this review highlights the importance of flexibility and vigilance in fiscal management.

Overall, the City remains fiscally sound with citywide revenue performance generally on target and expenditures within expected ranges. At this time, there are no indications of a structural imbalance or any trends that require immediate corrective action.

Approving the proposed midyear adjustments will provide staff with the budget authority to make needed adjustments and achieve a more accurate budget that aligns with current realities and provide a basis for developing the upcoming FY 2026-27 Budget.

- Attachments: 1. Resolution No. 2026-023
 2. Exhibits A, B, C

RESOLUTION NO. 2026-023

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA, ADOPTING THE MIDYEAR BUDGET REVIEW ADJUSTMENTS FOR THE FISCAL YEAR 2025-26

WHEREAS, on June 17, 2025, the City Council adopted the FY 2025-26 Budget;
and

WHEREAS, the adopted budget may be amended throughout the fiscal year with City Council approval subject to available resources; and

WHEREAS, the budget is reviewed during a Midyear Budget Review process that results in recommended budget adjustments to reflect unforeseen changes in revenue or expenditure requirements that require City Council approval.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CHINO HEREBY RESOLVES AS FOLLOWS:

Section 1. The City Council does hereby approve the FY 2025-26 Midyear Adjustments to revenues, expenditures, and transfers in/out as detailed in Exhibit "A", "B", and "C".

Section 2. City Clerk shall certify as to the adoption of this resolution.

APPROVED AND ADOPTED by the City Council of the Chino on this 7th day of April 2026.

By: _____
EUNICE M. ULLOA, MAYOR

ATTEST:

NATALIE GONZAGA, CITY CLERK

(EXHIBIT A)
FY 2025-26 Midyear Budget Review
Adjustments to Estimated Revenues

Fund and Description	Account Number	Adopted Revenue	Revenue INC/(DEC)	Revised Revenue
General Fund 100				
Finance				
Property Tax Secured	1001000-51005	16,454,017	460,000	16,914,017
Property Tax Unsecured	1001000-51015	842,332	36,000	878,332
Property Tax Aircraft	1001000-51025	596,052	(140,000)	456,052
Property Tax VLF	1001000-51050	16,351,289	375,000	16,726,289
Sales Tax	1001000-51300	36,870,289	(117,000)	36,753,289
Sales Tax-Measure V	1001000-51301	24,546,000	365,000	24,911,000
Vehicle License Fee	1001000-51520	130,000	15,000	145,000
State Mandated Costs	1001000-51550	175,000	30,000	205,000
Public Works				
R.O.W. Encroachment Permits	1007010-56410	90,000	20,000	110,000
Detour & Lane Closure Fee	1007010-56490	50,000	20,000	70,000
Engineering Plans Revisions	1007010-56500	35,000	35,000	70,000
Development Services				
Residential DRC	1006100-56180	3,300	19,044	22,344
Commercial DRC	1006100-56170	26,220	(11,166)	15,054
Commercial w/out DRC	1006100-56190	12,360	(5,048)	7,312
Design Review Board	1006100-56130	17,526	(9,507)	8,019
Developer Modification	1006100-56100	4,244	9,078	13,322
Environmental Assessment	1006100-56030	9,564	(2,134)	7,430
General Plan Update	1006100-56000	166,218	54,688	220,906
Home Occupation Permit	1006100-56060	4,060	2,175	6,235
Landscape Plan Review	1006100-56140	45,000	50,778	95,778
Landscape Plan Revision	1006100-56141	0	1,629	1,629
Prelim Review	1006100-56160	14,272	1,756	16,028
Sign Plan Review	1006100-56240	16,500	3,608	20,108
Sign Program Review	1006100-56250	2,734	1,369	4,103
Site Approval	1006100-56070	98,110	(46,584)	51,526
Site Approval/MSA	1006100-56050	13,348	3,539	16,887
Time Extensions	1006100-56270	8,435	(719)	7,716
Time Extensions-Disc	1006100-56280	4,274	(4,274)	-
Public Notice Mail	1006100-56216	3,870	(1,191)	2,679
Zoning Verification	1006100-56221	5,064	1,514	6,578
Art in Public Places	1006100-56071	0	113,157	113,157
Job Valuation	1006300-56300	111,931	(41,963)	69,968
Bldg Permit	1006300-56310	963,270	(72,457)	890,813
Plumbing Permit	1006300-56320	97,000	(11,663)	85,337
Electrical Permit	1006300-56330	97,000	26,132	123,132

(EXHIBIT A)
FY 2025-26 Midyear Budget Review
Adjustments to Estimated Revenues

Fund and Description	Account Number	Adopted Revenue	Revenue INC/(DEC)	Revised Revenue
Mechanical Permit	1006300-56340	97,000	18,469	115,469
Plan Check Fee	1006300-56350	517,957	413,508	931,465
Home Security Fee	1006300-56370	35,100	(16,002)	19,098
New Construction Fee	1006300-56360	260,040	(102,622)	157,418
Tech Fee	10063001-56365	108,790	(35,554)	73,236
Legal Address	1006300-56390	98,500	(12,924)	85,576
Total Fund 100		98,981,666	1,445,636	100,427,302
Community Services Fund 330				
Social Services Donations	3308110-59380-N8011	11,025	31,975	43,000
Youth Museum	33081101-59355	76,910	(26,410)	50,500
Chino Hills Agreement	33081101-59395-N8079	10,000	(9,840)	160
Choices	33081202-58000-N8044	68,670	(20,350)	48,320
TUPE Grant	33081204-59500-G8580	0	23,420	23,420
High 5	33082201-58000	180,500	21,500	202,000
High 5 Grant	33082201-59500	0	46,200	46,200
SOAR Grant	33082201-59500-G8521	0	70,000	70,000
Camps	33082202-58000	195,000	(29,015)	165,985
Sunrise Kids Fees	33082202-58000-N8050	66,000	(66,000)	-
Sports Facility Rentals	3308250-58015	475,000	(70,000)	405,000
Batting Cages	33082502-58000	145,000	(45,000)	100,000
		\$ 1,228,105	\$ (73,520)	1,154,585
Park Fund 340				
Chino Rancho Park	3408300-59500-G8241	0	1,000,000	1,000,000
Walnut Park	3408300-59500-G8223	49,043	(49,043)	-
		\$ 49,043	\$ 950,957	\$ 1,000,000
Total Revenue Adj.- Inc/(Dec)		\$ 100,258,814	\$ 2,323,073	\$ 102,581,887

(EXHIBIT B)
FY 2025-26 Midyear Budget Review
Appropriation Request

Fund	Expenditure Account	Amount
General Fund 100		
Public Works		
Plan Check Services- Engineering	1007010-43570	150,000
Development Services		
Part-Time Salaries-Back-fill Full-time Staff	1006000-41010	24,000
Plan Check Services-Building	1006300-43570	200,000
General Plan Update Services	1006100-43650-N6001	60,000
Accela Training Services	10063001-43650	20,000
Contracted Code Services	1006400-43650	33,000
Administration		
Empire Strykers Partnership	1002020-43650	8,000
Animal Resource Center	1002020-40010-MS262	69,024
Attorney Services	1002010-43500	100,000
Economic Development -Other Contractual	1009020-43650	25,000
Economic Development-Operating Supplies	1009020-43050	25,000
Captain (Salary through 6-30-26)	1004000-41000	54,513
Total General Fund		\$ 768,537
City Affordable Housing Fund 310		
Development Services		
Housing Consultant Services	3106210-43650	60,000
Total City Affordable Housing Fund		\$ 60,000
Transportation Fund 320		
Traffic Signal Maintenance	3207120-43580	350,000
Total Transportation Fund 320		\$ 350,000
Community Services Fund 330		
CVUSD - Increased Staffing	33082201-41010-G8521	70,000
Total Community Services Fund		\$ 70,000
Landscape & Lighting Fund 360		
Maint. Dist. City Share - Utilities Water	3607260-43400	(162,575)
Maint. Dist. City Share - Utilities Electric	3607260-43430	(23,403)
Total Landscape & Lighting Fund		\$ (185,978)

(EXHIBIT B)
FY 2025-26 Midyear Budget Review
Appropriation Request

Fund	Expenditure Account	Amount
Assessment District Fund 361		
Maint. Dist.83-2 - Utilities Water	36172606-43400	185,000
Maint. Dist.83-2 - Utilities Electric	36172606-43430	25,000
Maint. Dist.2002-1 - Utilities Water	36172607-43400	26,000
Maint. Dist.2002-1 - Utilities Electric	36172607-43430	29,588
Maint. Dist. 76.2 - Utilities Electric	36172604-43430	28,331
Total Assessment District Fund		\$ 293,919
Water Fund 520		
General Pump Company-Well 18 Repair	5207300-43585	316,368
Total Water Fund		\$ 316,368
Risk Management Fund 630		
Attorney Services Claims & Code Enforcement	6305010-43500	129,493
Total Risk Management Fund 630		\$ 129,493
Employee Services Fund 640		
PERS-Unfunded Liability	6405020-42050	\$ 3,600,000
Outside Recruiters	6405020-43320	70,000
Total Employee Services Fund 640		\$ 3,670,000
Total All Funds		\$ 5,472,339

(EXHIBIT C)
FY 2025-26 Midyear Budget Review
Contract Amendments

Vendor	Purpose	Amount	Revised Contract Amount
Yunex, LLC	Traffic Signal Maintenance	\$350,000	\$6,042,340
General Pump Company Inc.	Well 18 Repair and Parts	\$316,368	\$593,168
Building Code Services	Bldg - Plan Check	\$200,000	\$1,890,077
Cannon Corporation	Eng-Plan Check Services	\$150,000	\$945,000
Aleshire & Wynder LLP	Attorney Services	\$100,000	\$1,344,000
CVUSD	Additonal Staff Services	\$70,000	\$659,186
City of Ontario- Animal Resource Center (ARC)	Animal Services	\$69,024	\$1,989,024
Dyett & Bhatia	Zoning Code & Preserve Specific Plan	\$60,000	\$1,890,777
Calgon Carbon	Granular Activated Carbon	\$50,000	\$550,000
Morton Salt	Bulk Solar Salt	\$25,000	\$1,245,000
	Total	\$1,390,392	\$17,148,572