



YOLO-SOLANO

AIR QUALITY MANAGEMENT DISTRICT

FINAL BUDGET

Fiscal Year 2023/2024



GRETCHEN BENNITT, EXECUTIVE DIRECTOR/APCO



The Yolo-Solano Air Quality Management District is one of the 35 local air districts in the state that are charged by statute to control air pollution from non-vehicular sources. Local districts provide expertise and knowledge to address local air quality issues. The goal of these efforts is to achieve and maintain the state ambient air quality standards which are adopted by the California Air Resources Board (ARB) and to attain and maintain the national ambient air quality standards adopted by the federal Environmental Protection Agency (EPA).

California is divided into 15 air basins that generally have similar meteorological and geographic conditions throughout to manage the air resources of the State on a regional basis. Our District is unique in that the Eastern half of Solano County is in our District, whereas the other portion of Solano County is the Bay Area AQMD's jurisdiction. This boundary was created because the county falls between two separate air basins, the Sacramento Valley Air Basin and the San Francisco Bay Area Air Basin.

Yolo-Solano Air Quality Management District was established in 1971 by a joint powers agreement between the Yolo and Solano County Boards of Supervisors. The District is governed by a 14-member Board of Directors composed of local elected representatives from the seven cities within the District's jurisdiction and supervisors from both Solano and Yolo Counties.

At the direction of the Board, the District has implemented a five-pronged approach to protecting local air quality: rules and compliance, permits, incentives, land use and public awareness. These efforts are all made in an effort to achieve the District's mission of **protecting human health and property from the harmful effects of air pollution.**

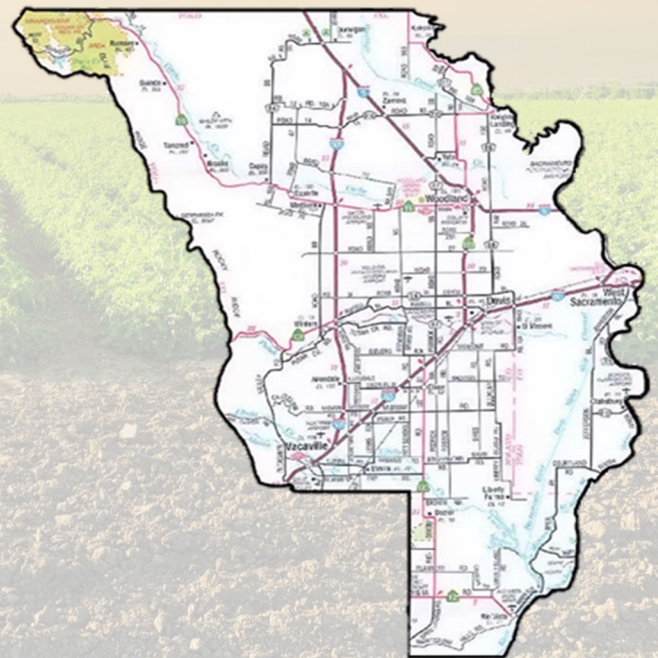


TABLE OF CONTENTS

Board of Directors.....	4
Executive Director Letter	5
Budget Overview.....	6
Section 1: Goals and Accomplishments.....	7
Section 2: Division Responsibilities and Personnel	11
Section 3: Budget Details	17
Budget-at-a-Glance	18
Budget Summary	19
Budget Schedules	22
District Incentive Programs	27
Cost Recovery by Program	28
Section 4: Fund Balance and Long Term Obligations	30
Section 5: Variance Report.....	37
Appendices	
Appendix A—Fund and Account Descriptions	41
Appendix B—List of Acronyms.....	46





Norma Alcala
City of West Sacramento



YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

Board of Directors



Angel Barajas
Yolo County Supervisor



Monica Brown
Solano County Supervisor

Chair



Gloria Partida
City of Davis

Vice Chair



Mitch Mashburn
Solano County Supervisor



Jim Ernest
City of Dixon



Victoria Fernandez
City of Woodland



Lukas Frerichs
Yolo County Supervisor



Ronald Kott
City of Rio Vista



Jim Provenza
Yolo County Supervisor



Gary Sandy
Yolo County Supervisor



Carol Scianna
City of Winters



John Vasquez
Solano County Supervisor



Jeanette Wylie
City of Vacaville



Dear Board of Directors:

The Yolo-Solano Air Quality Management District's Final Budget for Fiscal Year 2023/24 reflects the District's commitment to protecting human health and property from the harmful effects of air pollution. The budget will support the District's core programs, planning efforts, and increased investments through grant programs.

The Fiscal Year 2023/24 Final Budget includes:

- FY 2023/24 Operating Budget increase of 13% from FY 2022/23 Approved Final Budget.
- Vehicle replacement for District fleet.
- Grant awards of more than \$5 million through the various incentive programs.
- District prepayment of unfunded CalPERS pension liability of \$254,976.
- District Other Post-Retirement Employee Benefits (OPEB) annual payment of \$128,121.

The Fiscal Year 2023/24 Budget is balanced and continues District efforts to improve and provide services with the least burden on residents and businesses. I look forward to working with our staff, Board and stakeholders to improve local air quality and provide excellent service.

Respectfully submitted,



Gretchen Bennitt

Executive Director/Air Pollution Control Officer



Budget Overview

The Final Budget represents an operating budget of \$6,296,339. Grant and incentive programs have significantly increased over the last three budget cycles. The incentive programs are expected to award a total of \$5,122,485 to local projects with administrative fees for providing these programs of \$555,081. Included within is the purchase of a new fleet vehicle and continued efforts to mitigate long term obligations through OPEB and Pension 115 Trust contributions. Overall, the District has a history of being fiscally conservative and this budget continues in that spirit. Added to the final budget is \$166,680 for a new CARB grant program for heat pump incentives, \$321,000 for Ag Chipping and Low-Dust Harvester replacement grants and a \$5,000 increase in the Prescribe Burn grant award.

Consolidated Budget Summary			
	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
General Fund	\$3,656,589	\$4,083,954	\$4,347,750
AB 2766 Mobile Source	\$1,174,610	\$1,190,927	\$1,208,663
AB 923 Mobile Source	\$617,300	\$640,134	\$627,339
Solano Property Tax	\$441,500	\$594,946	\$512,265
FARMER	\$2,262,000	\$2,270,590	\$1,600,456
MOYER	\$1,771,350	\$1,686,520	\$1,109,964
CAPP	\$1,067,613	\$66,584	\$985,681
Fund Balance (-) Operating	\$667,108	\$0	\$739,927
Fund Balance (-) Restricted	\$362,338	\$0	\$903,042
Total Revenues¹	\$12,020,408	\$10,533,654	\$12,035,086
Salaries and Benefits	\$3,606,917	\$3,059,454	\$3,966,713
Service and Supplies/Equipment	\$1,306,529	\$979,841	\$1,883,942
Incentives/Clean Air Fund Grants	\$510,968	\$501,968	\$767,725
AB 923 Grants	\$942,825	\$0	\$928,825
FARMER Grants	\$2,116,224	\$743,863	\$1,916,758
MOYER Grants	\$1,156,096	\$499,414	\$998,520
CAPP Grants	\$510,657	\$2,896	\$510,657
Administrative Transfers All Programs	\$541,572	\$656,401	\$553,578
Fund Balance (+) Operating	\$240,596	\$906,409	\$81,624
Fund Balance (+) Restricted	\$1,088,024	\$3,183,408	\$426,745
Total Expenditures	\$12,020,409	\$10,533,654	\$12,035,086
¹ Revenues shown does not include the cash that is moving forward to the new fiscal year.			





Section 1

Goals & Accomplishments

Administrative Division

Accomplishments for Fiscal Year 2022/2023

Automation of the Permit to Operate application process and a variety of forms on the website to allow for automated processing of paperwork for companies, farmers and individuals utilizing our services.

During fiscal year 2022/2023, the Administrative Division automated the forms for Throughputs, Mailing/Billing and Contact Information and the internal processing of the Permit to Operate applications. The Agriculture Burn Application and Burn Request form were also automated. Applications for employment have been automated and can now be accepted via email instantly.

Currently, like most government organizations, there are files in boxes in storage. This goal will be a multi-year project, but for this fiscal year the focus will be to reduce the number of boxes. Scanning the documents to our electronic storage database will allow for easier retrieval, especially for Public Records Act (PRA) requests. **This is an ongoing goal, Administrative staff completed scanning of all Permit and NOV files, and were able to scan and destroy about 5% of the back log of archived boxes while the District had an extra help employee working on the project. This project will need to be revitalized during this next fiscal year.**

During FY2021/2022, the Administrative Division started to administer the incentive programs for the district. Part of that process included bringing Moyer funding in-house. This will be our first year of implementing this program. Further adjustments to this program will take place over the next year. We are anticipating to fully fund this program during this fiscal year. **District staff successfully managed the 18 projects awarded funding through the Carl Moyer and Moyer State Reserve programs. Of the 18 projects, one third have been completed and \$500,000 expended. The remaining active projects are expected to be completed within the first quarter of this next fiscal year. Updates to the program were incorporated to the Policies and Procedures Manual, approved by the Board in February 2023.**

Currently the District has been approved for EPA Targeted Airshed Grants (TAG). One of these grants will provide funding for individuals to replace non-certified fireplaces with EPA certified replacement options. The other TAG grant will fund new pilot programs for wood-chipping, and low-dust harvesting and fund two electric school buses. The Administrative Division will expand outreach for these programs to maximize funding and ensure successful pilot programs. **All projects funded through the TAG grants are currently being implemented, projects continue to be solicited and awarded. Outreach efforts include in-person events, print advertising, social media and surveys.**

Goals for Fiscal Year 2023/2024

The Administrative Policy and the Personnel Policy Manual both need to be updated. The goal is to consolidate all district-wide policies into the Personnel Policy Manual. This will allow for ease of finding policies. Several of the policies will need to be updated during this same time frame. The Administrative Policy governs the District's operations and will need to be updated in various areas. This will be a multi-year goal, but a portion is expected to be completed within this fiscal year.



District grant programs continue to expand. In the coming fiscal year, the District will begin its first year of administration of projects through the CAP Incentives, Agricultural Chipping (TAG) and Moyer Commercial Lawn and Garden Programs. Staff are hoping to encumber at least 50% of CAP Incentives and Moyer Lawn and Garden and fully expend funding in the Agricultural Chipping Program.

Compliance Division

Accomplishments for Fiscal Year 2022/2023

Conduct on average:

- 100 ongoing stationary source inspections per month **(average 89 completed per month)**
- 15 agricultural inspections per month **(average 12 completed per month)**
- 15 registered PERP unit inspections per month **(average 15 completed per month)**

In a timely manner, settle Notices of Violations (NOV), with a goal to complete in 270 days or less from the date of issuance. Improve District processes for collecting on court judgments. The District will investigate the possibility of filing liens through the California Secretary of State to improve collection of judgments.

The Compliance Division issued 171 Notices of Violations (NOVs) and settled 105 NOVs, 90% of those settled were within 270 days.

Conduct in-person outreach to the nine (9) building departments in the District and UC Davis, to ensure that building and demolition projects comply with the District Rule 9.9 – Asbestos.

The District was able to conduct in-person outreach to 2 building departments and is scheduling outreach with additional departments.

Participate with the local Firesafe Council to facilitate increased prescribed burning in the District.

District staff has participated with the Yolo and Solano Firesafe Councils, and the Yolo Prescribed Burn Association (PBA), including attending meetings, providing training and attending the PBS's first prescribed burn in June 2023.

Goals for Fiscal Year 2023/2024

Complete in-person outreach to the building departments in the District initiated in 2022-2023.

Ensure all permitted boilers with a rated heat input greater than or equal to five (5.0) million BTU per hour that use a volumetric flow rate meter, that the meter compensates for temperature and pressure using integral gauges.

Conduct and complete inspection of each Title V Source.

Ensure all permitted Gasoline Dispensing Facilities conduct and pass pressure/vacuum vent valve testing.

Continue to participate and provide support to the Solano and Yolo Firesafe Councils and fire agencies to promote prescribed fire use.



Engineering Division

Accomplishments for Fiscal Year 2022/2023

Process all applications in a timely fashion in accordance with the guidelines established for processing Authority to Construct, Permit to Operate, Emission Reduction Credits, Title V and Confined Animal Facility applications. **The District issued 290 ATCs and PTOs which is consistent with previous years. Additionally, staff issued two Title V permits, two CAF permits, and seven new ERC certificates.**

Review updated Toxic Emissions Inventory Plans and Reports for AB 2588 Core facilities and re-evaluate all non-exempt gasoline dispensing facilities. **District Engineering Staff completed review of four Toxic Emission Inventory Plans and Reports received, and completed a re-evaluation of 64 facilities that employ diesel engines. Additionally, District Engineer Staff is currently working with two high risk facilities to conduct public notices.**

Complete and submit to the California Air Resources Board the emissions inventory for facilities subject to the Criteria and Toxics Reporting Regulation. **District Engineering Staff completed Criteria and Toxic Reporting for 19 facilities in addition to reporting annual emissions for approximately 400 additional facilities.**

Work in collaboration with the other air districts of the Sacramento Federal Nonattainment Area to prepare an ozone attainment plan for the federal 2015 1-hour ozone standard, and submit this plan to EPA for approval. **District Staff has worked with other air districts in the Sacramento Federal Nonattainment Area to complete the 2015 ozone attainment plan. It is anticipated that the final plan will be adopted early in FY 2023/2024.**

Additional Accomplishments:

Amended District Rule 2.43 for Biomass Boilers to address EPA comments.

Upgraded ozone and particulate matter monitoring equipment at two of the regional monitoring sites. Installed a low-cost sensor and meteorological station at a local elementary school.

Goals for Fiscal Year 2023/2024

Process all applications in a timely fashion in accordance with the guidelines established for processing Authority to Construct, Permit to Operate, Emission Reduction Credits, Title V and Confined Animal Facility applications.

Notify all potential sources in the 16 Phase 1 categories of California Air Resources Board's revised Criteria and Toxics Reporting Regulation and Air Toxics "Hot Spots" Emission Inventory Criteria and Guidelines Regulation

Complete and submit to the California Air Resources Board the emissions inventory for facilities subject to the Criteria and Toxics Reporting Regulation.

Work in collaboration with the other air districts of the Sacramento Federal Nonattainment Area to prepare an ozone attainment plan for the federal 2015 1-hour ozone standard, and submit this plan to EPA for approval.





Section 2

Division Responsibilities and Staffing

YSAQMD Organization Chart



The District is proposing the addition of one full-time position in the Planning and Air Monitoring Division to fill the need for additional planning work. This position would report to the Deputy Air Pollution Control Officer. The District is proposing a total of 23 full-time positions that are shown below.

Job Classifications	FY 20/21 FTE*	FY 21/22 FTE*	FY 22/23 FTE*	FY 23/24 FTE*
Executive Director/Air Pollution Control Officer	1.0	1.0	1.0	1.0
Deputy Air Pollution Control Officer	1.0	1.0	1.0	1.0
Administrative Division				
Administrative Services Manager	1.0	1.0	1.0	1.0
Administrative Operations Coordinator/Board Clerk	1.0	1.0	1.0	1.0
Administrative Technician (Accounting)	0.0	0.0	1.0	1.0
Administrative Assistant or Administrative Clerk	2.0	2.0	1.0	1.0
Air Quality Technician	2.0	2.0	2.0	2.0
Public Information Officer/Administrative Analyst/Sr	1.0	1.0	1.0	1.0
Public Outreach Coordinator	0.0	1.0	1.0	1.0
Compliance Division				
Compliance Manager	1.0	1.0	1.0	1.0
Assistant/Associate Air Quality Specialist	4.0	4.0	4.0	4.0
Sr/Associate Air Quality Specialist	1.0	1.0	1.0	1.0
Engineering Division				
Engineering Manager	1.0	1.0	1.0	1.0
Assistant/Associate Air Quality Engineer	4.0	4.0	4.0	4.0
Planning and Air Monitoring Division				
Planning and Air Monitoring Manager	1.0	0.0	0.0	0.0
Air Monitoring Technician I/II	1.0	1.0	1.0	1.0
Assistant/Associate Air Quality Planner	1.0	0.0	0.0	1.00
TOTAL	23.0	22.0	22.0	23.0



The current staff salary resolution with the Yolo-Solano Air Quality Management District Employee Association, was approved by the Board of Directors on July 10, 2019 and amended on February 8, 2023. This budget has allocated a cost of living increase of 5% and reflects the addition of 1 full-time Assistant/Associate Planner to assist in District Planning and Air Monitoring.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
SALARY RESOLUTION NO. 23-10
Effective 7/1/23 Revised 9/13/2023

Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
Administration									
Administrative Clerk	23	MO	\$3,512.28	\$3,687.89	\$3,872.28	\$4,065.90	\$4,269.19	Non-exempt	yes
		YR	\$42,147.31	\$44,254.67	\$46,467.41	\$48,790.78	\$51,230.32		
		HR	\$20.2631	\$21.2763	\$22.3401	\$23.4571	\$24.6300		
Administrative Assistant	41	MO	\$4,201.20	\$4,411.26	\$4,631.82	\$4,863.41	\$5,106.58	Non-exempt	yes
		YR	\$50,414.40	\$52,935.12	\$55,581.87	\$58,360.97	\$61,279.01		
		HR	\$24.2377	\$25.4496	\$26.7221	\$28.0582	\$29.4611		
Administrative Technician	67	MO	\$5,441.63	\$5,713.71	\$5,999.40	\$6,299.37	\$6,614.34	Non-exempt	yes
		YR	\$65,299.57	\$68,564.54	\$71,992.77	\$75,592.41	\$79,372.03		
		HR	\$31.3940	\$32.9637	\$34.6119	\$36.3425	\$38.1596		
Air Quality Technician	67	MO	\$5,441.63	\$5,713.71	\$5,999.40	\$6,299.37	\$6,614.34	Non-exempt	yes
		YR	\$65,299.57	\$68,564.54	\$71,992.77	\$75,592.41	\$79,372.03		
		HR	\$31.3940	\$32.9637	\$34.6119	\$36.3425	\$38.1596		
Public Outreach Coordinator	67	MO	\$5,441.63	\$5,713.71	\$5,999.40	\$6,299.37	\$6,614.34	Non-exempt	yes
		YR	\$65,299.57	\$68,564.54	\$71,992.77	\$75,592.41	\$79,372.03		
		HR	\$31.3940	\$32.9637	\$34.6119	\$36.3425	\$38.1596		
Administrative Anaylst	93	MO	\$7,048.31	\$7,400.72	\$7,770.76	\$8,159.30	\$8,567.26	Non-exempt	yes
		YR	\$84,579.68	\$88,808.66	\$93,249.09	\$97,911.55	\$102,807.12		
		HR	\$40.6633	\$42.6965	\$44.8313	\$47.0729	\$49.4265		
Administrative Anaylst - Senior	103	MO	\$7,785.72	\$8,175.00	\$8,583.75	\$9,012.94	\$9,463.59	Non-exempt	yes
		YR	\$93,428.58	\$98,100.01	\$103,005.01	\$108,155.26	\$113,563.02		
		HR	\$44.9176	\$47.1635	\$49.5216	\$51.9977	\$54.5976		
Administrative Operations Coordinator & Board Clerk	94	MO	\$7,118.79	\$7,474.73	\$7,848.47	\$8,240.89	\$8,652.93	Non-exempt	no
		YR	\$85,425.47	\$89,696.75	\$94,181.58	\$98,890.66	\$103,835.20		
		HR	\$41.0699	\$43.1234	\$45.2796	\$47.5436	\$49.9208		
Compliance									
Assistant Air Quality Specialist	80	MO	\$6,193.08	\$6,502.74	\$6,827.87	\$7,169.27	\$7,527.73	Non-exempt	yes
		YR	\$74,317.00	\$78,032.85	\$81,934.49	\$86,031.21	\$90,332.77		
		HR	\$35.7293	\$37.5158	\$39.3916	\$41.3612	\$43.4292		
Associate Air Quality Specialist	95	MO	\$7,189.98	\$7,549.48	\$7,926.95	\$8,323.30	\$8,739.46	Non-exempt	yes
		YR	\$86,279.73	\$90,593.71	\$95,123.40	\$99,879.57	\$104,873.55		
		HR	\$41.4806	\$43.5547	\$45.7324	\$48.0190	\$50.4200		
Senior Air Quality Specialist	105	MO	\$7,942.21	\$8,339.32	\$8,756.28	\$9,194.10	\$9,653.80	Non-exempt	yes
		YR	\$95,304.00	\$100,068.00	\$105,072.00	\$110,328.00	\$115,848.00		
		HR	\$45.8192	\$48.1096	\$50.5154	\$53.0423	\$55.6962		



YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
SALARY RESOLUTION NO. 23-10
Effective 7/1/23 Revised 9/13/2023

Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
Engineering									
Assistant Air Quality Engineer	92	MO	\$6,978.52	\$7,327.45	\$7,693.82	\$8,078.51	\$8,482.44	Non-exempt	yes
		YR	\$83,742.25	\$87,929.37	\$92,325.83	\$96,942.13	\$101,789.23		
		HR	\$40.2607	\$42.2737	\$44.3874	\$46.6068	\$48.9371		
Associate Air Quality Engineer	107	MO	\$8,101.85	\$8,506.94	\$8,932.29	\$9,378.90	\$9,847.84	Non-exempt	yes
		YR	\$97,222.16	\$102,083.26	\$107,187.43	\$112,546.80	\$118,174.14		
		HR	\$46.7414	\$49.0785	\$51.5324	\$54.1090	\$56.8145		
Associate Air Quality Engineer with P.E.	112	MO	\$8,515.12	\$8,940.88	\$9,387.92	\$9,857.32	\$10,350.18	Non-exempt	yes
		YR	\$102,181.46	\$107,290.54	\$112,655.06	\$118,287.82	\$124,202.21		
		HR	\$49.1257	\$51.5820	\$54.1611	\$56.8691	\$59.7126		
Air Monitoring and Planning									
Air Monitoring Technician I	67	MO	\$5,441.63	\$5,713.71	\$5,999.40	\$6,299.37	\$6,614.34	Non-exempt	yes
		YR	\$65,299.57	\$68,564.54	\$71,992.77	\$75,592.41	\$79,372.03		
		HR	\$31.3940	\$32.9637	\$34.6119	\$36.3425	\$38.1596		
Air Monitoring Technician II	82	MO	\$6,071.05	\$6,374.61	\$6,693.34	\$7,028.00	\$7,379.41	Non-exempt	yes
		YR	\$72,852.66	\$76,495.29	\$80,320.06	\$84,336.06	\$88,552.86		
		HR	\$35.0253	\$36.7766	\$38.6154	\$40.5462	\$42.5735		
Assistant Air Quality Planner	83	MO	\$6,380.74	\$6,699.78	\$7,034.77	\$7,386.50	\$7,755.83	Non-exempt	yes
		YR	\$76,572.00	\$80,400.00	\$84,420.00	\$88,644.00	\$93,072.00		
		HR	\$36.8135	\$6.0000	\$40.5865	\$42.6173	\$44.7462		
Associate Air Quality Planner	98	MO	\$7,407.84	\$7,778.23	\$8,167.14	\$8,575.50	\$9,004.28	Non-exempt	yes
		YR	\$88,896.00	\$93,336.00	\$98,004.00	\$102,912.00	\$108,048.00		
		HR	\$42.7385	\$44.8731	\$47.1173	\$49.4769	\$51.9462		
Clerical Extra-Help/Interns									
Clerical Extra-Help	1	HR	\$16.2793	\$17.0933	\$17.9480	\$18.8453	\$19.7876	Non-exempt	no
Intern (College)	21	HR	\$19.8639	\$20.8571	\$21.8999	\$22.9949	\$24.1447	Non-exempt	no



YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT					
Management - Exempt Positions					
SALARY RESOLUTION NO. 23-07M					
Effective 7/1/23					
Salary Range	Minimum Hourly	Minimum Monthly	Maximum Hourly	Maximum Monthly	Range/Position
115	\$50.6143	\$8,773	\$61.5220	\$10,664	
116	\$51.1204	\$8,861	\$62.1372	\$10,770	
117	\$51.6316	\$8,949	\$62.7585	\$10,878	
118	\$52.1479	\$9,039	\$63.3861	\$10,987	
119	\$52.6694	\$9,129	\$64.0200	\$11,097	
120	\$53.1961	\$9,221	\$64.6602	\$11,208	Compliance Manager
121	\$53.7281	\$9,313	\$65.3068	\$11,320	
122	\$54.2653	\$9,406	\$65.9599	\$11,433	
123	\$54.8080	\$9,500	\$66.6195	\$11,547	
124	\$55.3561	\$9,595	\$67.2857	\$11,663	
125	\$55.9096	\$9,691	\$67.9585	\$11,779	
126	\$56.4687	\$9,788	\$68.6381	\$11,897	
127	\$57.0334	\$9,886	\$69.3245	\$12,016	
128	\$57.6038	\$9,985	\$70.0177	\$12,136	
129	\$58.1798	\$10,084	\$70.7179	\$12,258	
130	\$58.7616	\$10,185	\$71.4251	\$12,380	
131	\$59.3492	\$10,287	\$72.1393	\$12,504	
132	\$59.9427	\$10,390	\$72.8607	\$12,629	Administrative Services Manager Engineer Manager
133	\$60.5421	\$10,494	\$73.5893	\$12,755	
134	\$61.1475	\$10,599	\$74.3252	\$12,883	
135	\$61.7590	\$10,705	\$75.0685	\$13,012	
136	\$62.3766	\$10,812	\$75.8192	\$13,142	
137	\$63.0004	\$10,920	\$76.5773	\$13,273	
138	\$63.6304	\$11,029	\$77.3431	\$13,406	
139	\$64.2667	\$11,140	\$78.1166	\$13,540	
140	\$64.9093	\$11,251	\$78.8977	\$13,676	
141	\$65.5584	\$11,363	\$79.6867	\$13,812	
142	\$66.2140	\$11,477	\$80.4836	\$13,950	
143	\$66.8762	\$11,592	\$81.2884	\$14,090	
144	\$67.5449	\$11,708	\$82.1013	\$14,231	
145	\$68.2204	\$11,825	\$82.9223	\$14,373	
146	\$68.9026	\$11,943	\$83.7515	\$14,517	
147		\$12,063	\$84.5890	\$14,662	Deputy APCO
148	\$70.2875	\$12,183	\$85.4349	\$14,809	
149	\$70.9904	\$12,305	\$86.2893	\$14,957	
150	\$70.9904	\$12,305	\$86.2893	\$14,957	
Annual Salary		\$215,000	Executive Director/APCO		



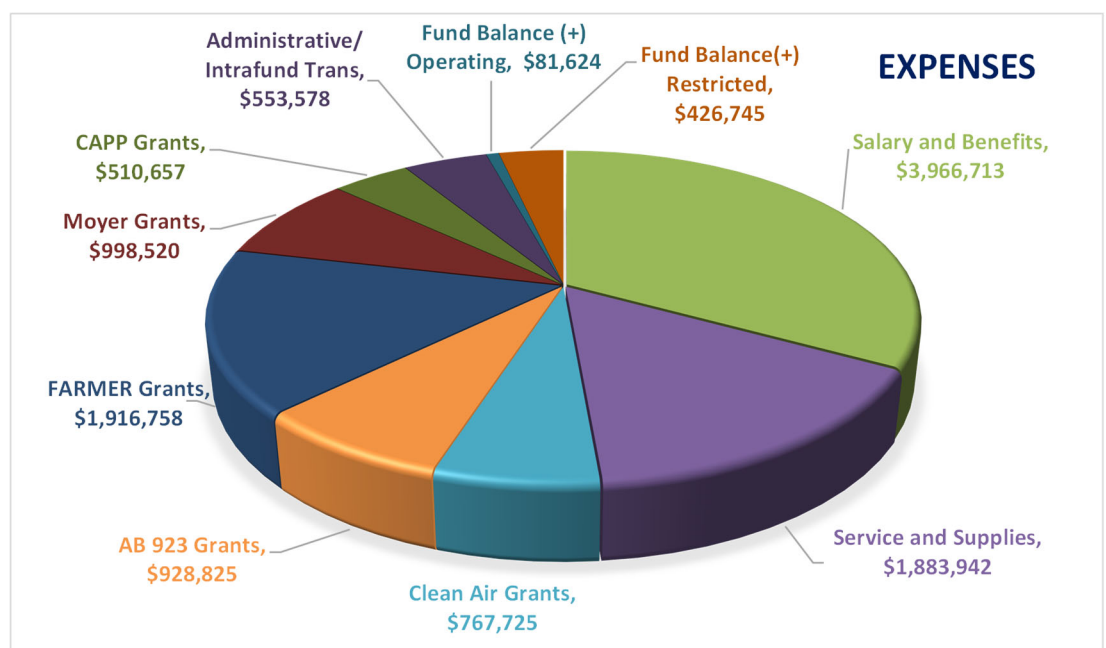
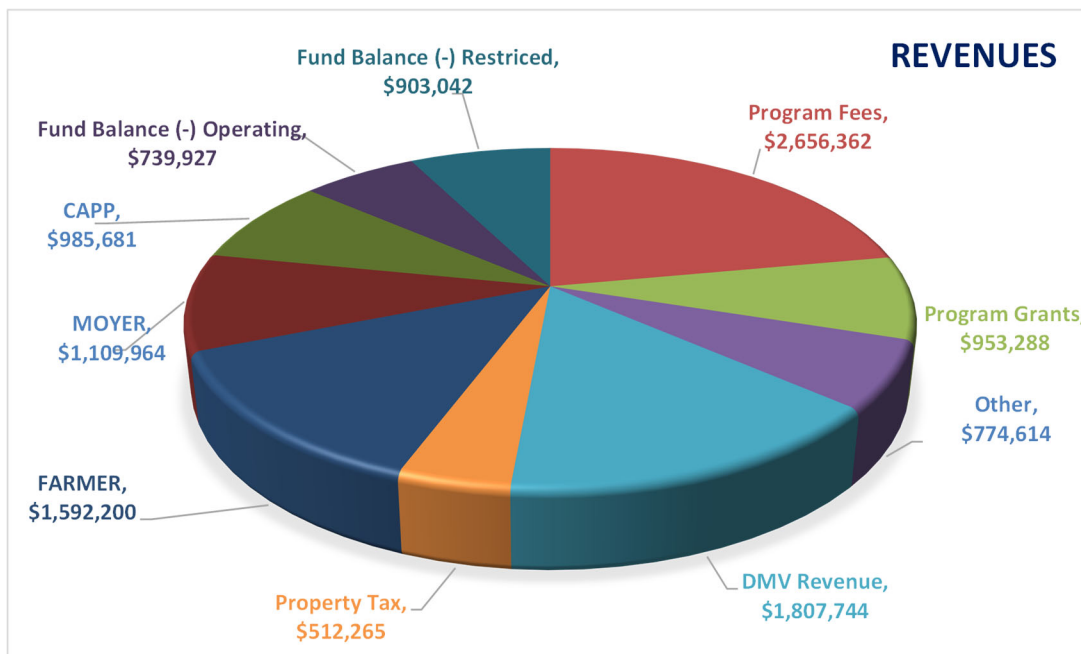


Section 3

Budget Details

The following charts summarize the revenue and expenses of the fiscal year 2023/24 budget, totaling \$12,035,086. Our major sources of revenue are generated from the stationary source program, DMV vehicle registrations, federal and state grants and property tax revenues. Major sources of expenditures continue to be salaries and benefits, services, supplies and equipment and grant programs. The District's operating budget for this fiscal year totals \$6,296,339 with the balance being restricted due to legislation and/or District Board policy.

The General Fund Reserve balance of \$299,146 (approximately 5% of the operating budget) is available for use during a fiscal emergency.



The District's financial structure is organized based on funds and account groups, each of which is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balances, revenues and expenditures.

General Fund

This operating fund provides accounting and tracking of the stationary source, asbestos, agricultural engines, agricultural burning, and air toxics fee program, and direct grants from CARB and pass through grants from U.S. EPA. Targeted Airshed Grants are reflective in this portion of the budget. Revenues support staff that work within these programs.

The District approved a cost recovery fee adjustment of 7.7% at the May 10, 2023 public hearing. The fee increase affects the Stationary Source Program, Agricultural Engine Registration Program, Hearing Board fees and Asbestos Program fees. The adjustment is based on the California Consumer Price Index (CPI) April-to-April prior years 2021-2022.

Revenue Highlights: Fiscal year 2023/24 will see continuing revenue in two programs, AB 617 Implementation (AB 617) and CARB Oil and Gas grants. Stationary Source grants are expected to remain constant, with a slight increase of \$8,241. Implementation of the U.S. EPA Targeted Airshed 2021 Grant for Ag Chipping and Low-Dust Harvester replacements in addition to a new CARB grant for electric heat pump projects will occur. The Fund Balance available including General Reserves and Contingencies Reserves for Fiscal Year 2023/24 is estimated to be \$4,791,340.

Expenditure Highlights: Salaries and Benefits: The current agreement, No. 19-07 with the YSAQMD Employee Associated approved by the Board on June 8, 2019 as amended on February 8, 2023, allocated a cost-of-living raise of 5%. This amount has been reflected in the expenditures, other costs within this category include normal merit, payroll tax and applicable benefits.

CalPERS pension: As of July 1, 2020, classic members pay the full 7% employee paid member contribution (EPMC). The District no longer contributes to the Classic Member's EPMC. New members will continue to pay the full employee cost, as the District does not contribute to those employee contributions, PERS has determined the FY 2023/24 employer rates for Classic Members to be 12.47% and for New Members 7.68%.

Actuarial Determined Contribution: The District will transfer the annual required contribution of \$128,121 to the OPEB CalPERS trust. The OPEB expenditure line item also includes the pay-as-you-go costs for the retiree portion of the health care premium. The District has an option to request a disbursement at year's end to cover the monthly District paid premium for retirees if needed for cash flow purposes the District has no intentions on requesting a disbursement.

Services and Supplies: An increase of \$564,149 is included. A significant amount can be attributed to grants, \$471,590 and the remainder is due to increases in training, travel, liability insurance, rent, fuel and utilities. Training and travel will increase due to more in-person events after the COVID era. In-house training for managers will be provided. Unconscious bias training will be provided to the employees.

Equipment: The District proposes to replace a fleet vehicle during FY 2023/24. No information on make or model is available at this time.



Mobile Source DMV AB 2766

This fund is considered a restricted account that tracks revenue received from the Department of Motor Vehicles (DMV). The DMV collects and provides to the District \$4 for each vehicle registered within the District's jurisdiction. This money is used in part as an operating fund to support staff that work within the mobile source program, activities to meet the California Clean Air Act, and grant funding for the District's Clean Air Funds Program.

Revenue Highlights: Revenue is expected to remain steady from DMV fees with the projected FY 2023/24 Fund Balance available is \$1,311,111.

Expenditure Highlights: We are projecting an increase in salaries and benefits of \$159,966 over the course of the 2023/24 budget. There is an increase in the budget for Services and Supplies, of \$13,264. The increase represents the proposed addition of an Associate Planner position. Funding for the Clean Air Fund grants will be \$217,725. An additional \$50,000 to supplement the Agricultural Chipping Program has been approved by the Board.

Mobile Source DMV AB 923

This fund is considered a restricted account that tracks revenues received from the DMV for \$2 collected for each vehicle registered within the District's jurisdiction. This money provides additional funding for programs reducing emissions from motor vehicles under the California Clean Air Act.

Revenue Highlights: Revenue is expected to remain constant. The Fund Balance estimated available for 2023/24 is \$3,400,601.

Expenditure Highlights: The District will continue to focus on replacing school buses, including as match funding for the Carl Moyer Program, during FY 2023/24. COVID created delays of delivery of electric buses and we were expecting this to improve in FY 22/23, however the supply is low and we have experienced a significant delay in deliveries. We have committed funding to Vacaville Unified, Esparto Unified and Winters Joint Unified. We are budgeting \$928,825 for grant funding for this purpose.

Solano County Property Tax

This fund is considered restricted and includes apportionment of property taxes and redevelopment agencies (RDA) statutory pass-through money. Revenue received from Solano County is used for the Clean Air Funds program.

Revenue Highlights: Property tax revenue is budgeted conservatively as housing markets can be unpredictable. The 2023/24 budget is \$601,227 which includes \$88,962 of fund balance usage. The fund balance estimated to be available for FY 2023/24 is \$1,471,695.

Expenditure Highlights: The Board approved the expenditure of \$350,000 in Clean Air Funds for 2023/24 and an additional \$200,000 for the Agricultural Chipping Program.



FARMER Grant Program

The Funding Agricultural Replacement Measures for Emission Reductions (FARMER) fund manages the necessary tracking to support an incentive program relating to the replacement of qualified agricultural equipment. The District anticipates receiving additional funds to support this incentive program. Last fiscal year saw a larger allocation of funding, the current fiscal year is more a more typical funding amount and is reflected in this budget.

Revenue Highlights: It is anticipated to receive \$1,592,200 for the continuation of this incentive program.

Expenditure Highlights: Approximately \$1,916,758 will be used as incentives to replace agricultural equipment. Up to 12.5% of the revenue received is allowed to support the program and the allocable hours spent in the program are interfund transferred to the General Fund.

Carl Moyer Grant Program

This is a restricted fund to support the necessary tracking of the Carl Moyer Program and Moyer State Reserve funds. This program aims to clean heavy-duty engines beyond what is required by law and regulation through repowering, replacing and retrofitting engines, vehicles, or equipment and funds infrastructure projects to support California's transformation to zero-emission technology.

Revenue Highlights: Combined revenue will be \$1,109,964 (Moyer \$751,064, \$350,000 of State Reserve) which includes a small portion of interest earned.

Expenditure Highlights: The implementation of this program consumes a large number of hours, the administrative fees interfund transfer expenditure is estimated to be \$93,883. Program grants will be approximately \$998,520.

Community Air Protection Program (CAPP)

The Community Air Protection Program (CAPP) fund manages the necessary tracking to support the CAP Incentive program funds. This program was created by AB 617 (2017) and supports community identified, Carl Moyer-eligible and other projects aimed at reducing emissions and air pollution impacts on disadvantaged and low-income communities throughout California.

Revenue Highlights: The District will receive \$983,181.28 in funding and anticipates \$2,500 in interest.

Expenditure Highlights: This will be the first year of implementation of projects under this program and the administrative interfund transfer is estimated at \$65,840. The goal is to expend \$510,657 in program grants.



General Fund			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
Stationary Source Programs			
Renewal Permits	\$1,689,849	\$1,816,273	\$1,943,412
New Permits	\$168,120	\$189,495	\$177,036
Source Testing	\$127,174	\$141,931	\$125,536
Subtotal	\$1,985,143	\$2,147,699	\$2,245,984
Stationary Source Grants			
EPA Section 105 Pilot Grant	\$80,048	\$80,655	\$80,665
ARB Subvention Grant	\$88,440	\$114,432	\$89,680
ARB AB 197 Grant	\$12,583	\$12,583	\$12,583
Prescribed Fire Grant	\$13,616	\$13,682	\$20,000
Subtotal	\$194,687	\$221,352	\$202,928
Miscellaneous Programs			
Ag Engine Registration	\$90,900	\$94,587	\$95,445
Ag Burning	\$22,000	\$26,107	\$31,718
Asbestos	\$127,000	\$128,989	\$132,715
ARB Portable Equipment	\$101,000	\$112,903	\$101,000
Air Toxic Hot Spots	\$45,000	\$55,609	\$49,500
Subtotal	\$385,900	\$418,195	\$410,378
Miscellaneous Grants			
ARB AB 617 Grant	\$73,480	\$69,230	\$73,480
EPA Section 103 Grant	\$42,223	\$82,839	\$9,200
Woodsmoke Reduction (Tag 1)	\$150,000	\$32,965	\$80,000
Ag Chipping/Low-Dust Harvesting (Tag2)	\$0	\$0	\$321,000
Woodsmoke Heat Pump	\$0	\$0	\$166,680
ARB Oil and Gas Grant	\$111,380	\$84,107	\$100,000
Subtotal	\$377,083	\$269,141	\$750,360
Other			
Mutual Settlements	\$125,000	\$269,638	\$125,000
Interest	\$35,630	\$60,847	\$39,872
Administrative/Intrafund Transfer	\$541,572	643322	\$553,578
Penalties and Miscellaneous	\$11,000	\$53,275	\$19,000
Sale of Fixed Assets	\$575	\$485	\$650
Subtotal	\$713,777	\$1,027,567	\$738,100
Total Revenues	\$3,656,589	\$4,083,954	\$4,347,750
Due from (-) Fund Balance	\$667,108	\$0	\$739,927
Total Revenues and Fund Balance	\$4,323,697	\$4,083,954	\$5,087,677
Salaries and Benefits	\$3,116,018	\$2,616,030	\$3,315,848
Services and Supplies	\$1,126,623	\$821,196	\$1,690,828
Equipment	\$81,056	\$84,614	\$81,000
Total Expenses	\$4,323,697	\$3,521,840	\$5,087,677
Due to (+) Fund Balance	\$0	\$562,114	
Total Expenses and Fund Balance	\$4,323,697	\$4,083,954	\$5,087,677

General Fund			
Expenditure Detail	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
Regular Employees	\$1,936,308	\$1,583,372	\$2,068,344
Extra-Help	\$25,000	\$13,024	\$25,000
Overtime	\$18,377	\$9,980	\$47,888
Vacation Buyback	\$21,430	\$42,238	\$43,648
Retirement	\$445,055	\$362,470	\$405,426
Medicare and Social Security	\$28,772	\$23,699	\$29,991
Employee Group Insurance	\$225,562	\$157,804	\$234,219
OPEB	\$277,930	\$280,244	\$267,898
Unemployment Insurance	\$3,118	\$2,826	\$4,137
Workers Compensation Insurance	\$25,702	\$25,942	\$38,248
Other Benefits/Expenses	\$108,764	\$114,431	\$151,049
Salary & Benefit Total	\$3,116,018	\$2,616,030	\$3,315,848
Clothing and Personal Supplies	\$1,500	\$1,757	\$2,500
Communications	\$15,400	\$15,063	\$16,350
Food	\$2,400	\$838	\$2,800
Household Expense	\$2,100	\$2,376	\$3,100
Household Expense-Contracts	\$17,500	\$18,033	\$16,680
Depreciation Expense	\$0	\$0	\$16,380
Insurance-Public Liability	\$52,222	\$61,204	\$67,333
Maint-Equipment	\$10,000	\$5,235	\$8,000
Maint-Bldgs & Improv	\$2,000	\$0	\$2,000
Medical, Dental & Lab Supplies	\$750	\$964	\$750
Memberships	\$13,000	\$6,185	\$13,000
Miscellaneous Expense	\$2,400	\$11,547	\$8,000
Office Expense	\$12,500	\$12,126	\$12,500
Office Expense-Postage	\$9,000	\$6,158	\$9,000
Office Expense-Printing	\$5,000	\$7,833	\$5,000
Indirect/Overhead A-87 Costs	\$45,000	\$6,224	\$8,600
Auditing and Fiscal Services	\$37,000	\$24,458	\$38,500
Information Services	\$70,378	\$120,252	\$102,350
Legal Services	\$43,200	\$43,200	\$43,200
Medical Services	\$1,000	\$138	\$1,000
Professional & Specialized	\$405,000	\$134,481	\$405,000
Board Member Stipends	\$11,200	\$12,800	\$14,000
Publications & Legal Notices	\$5,500	\$6,284	\$4,500
Rents & Leases-Equipment	\$9,756	\$2,969	\$9,756
Rents & Lease-Bldgs & Improv	\$245,449	\$237,459	\$282,274
Minor Equipment	\$9,000	\$324	\$8,000
Training Expense	\$14,500	\$7,032	\$34,500
Mitigation Fund/Incentive Funds	\$0	\$23,631	\$471,590
Special Dept. Expense-Other	\$12,750	\$0	\$5,500
Transportation & Travel	\$25,300	\$16,428	\$32,500
Vehicle Fuel	\$20,868	\$10,272	\$16,508
Utilities	\$16,450	\$17,887	\$21,157
Capital Lease and Interest	\$8,500	\$8,038	\$8,500
Equipment (Capital Assets)	\$81,056	\$84,614	\$81,000
Services, Supplies & Equipment	\$1,207,679	\$905,810	\$1,771,828
Due to (+) Fund Balance			
Operating Expenditures	\$4,323,697	\$3,521,840	\$5,087,677

AB2766 Mobile Source			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
DMV Revenue	\$1,172,110	\$1,181,532	\$1,205,163
Interest	\$2,500	\$9,395	\$3,500
Total Revenues	\$1,174,610	\$1,190,927	\$1,208,663
Due from (-) Fund Balance	\$0	\$0	\$0
Total Revenues and Fund Balance	\$1,174,610	\$1,190,927	\$1,208,663
Expenditures			
Regular Employees	\$261,772	\$299,103	\$435,791
Overtime	\$1,500	\$85	\$1,800
Vacation/Payroll Buyback	\$8,000	\$7,032	\$12,587
Retirement	\$76,136	\$70,129	\$88,175
Medicare Tax	\$4,535	\$4,212	\$6,319
Employee Group Insurance	\$75,104	\$23,089	\$57,731
OPEB	\$40,595	\$18,814	\$19,218
Unemployment Insurance	\$1,257	\$393	\$1,743
Workers Compensation	\$4,536	\$4,536	\$6,750
Other Miscellaneous Benefits	\$17,464	\$16,031	\$20,751
Salaries and Benefits Total	\$490,899	\$443,424	\$650,865
Clothing and Personal Supplies	\$150	\$146	\$150
Communications	\$2,750	\$3,199	\$3,050
Food	\$500	\$0	\$500
Maint-Equipment	\$6,500	\$0	\$2,000
Maint-Bldgs. & Improvements	\$2,500	\$0	\$2,500
Memberships	\$3,500	\$6,924	\$4,950
Miscellaneous Expense	\$300	\$554	\$300
Office Expense	\$6,500	\$395	\$4,500
Office Expense-Postage	\$0	\$271	\$500
Office Expense-Printing	\$3,500	\$203	\$3,500
Information Services	\$0	\$5,879	\$3,500
Medical Services	\$150	\$0	\$150
Professional & Specialized	\$23,000	\$20,481	\$18,500
Minor Equipment	\$7,500	\$8,808	\$9,000
Training Expense	\$4,500	\$3,108	\$8,500
Special Dept. Expense-Other	\$18,000	\$2,070	\$14,000
Utilities	\$1,000	\$550	\$1,000
Transportation & Travel	\$12,000	\$8,067	\$20,800
Vehicle Fuel - Electric Charging	\$6,500	\$13,376	\$14,714
Services and Supplies Total	\$98,850	\$74,031	\$112,114
Administrative/Intrafund Transfer	\$183,297	\$177,208	\$146,336
Incentives/Clean Air Grants	\$160,968	\$151,968	\$217,725
Total Expenses	\$934,014	\$846,631	\$1,127,039
Due to (+) Fund Balance	\$240,596	\$344,296	\$81,624
Total Expenses and Fund Balance	\$1,174,610	\$1,190,927	\$1,208,663

AB923 Mobile Source			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
DMV Revenue	\$589,000	\$590,766	\$602,581
Interest	\$28,300	\$49,368	\$24,758
Total Revenues	\$617,300	\$640,134	\$627,339
Due from (-) Fund Balance	\$362,338		\$340,653
Total Revenues and Fund Balance	\$979,638	\$640,134	\$967,993
Expenditures			
Administrative/Intrafund Transfer	\$36,813	\$37,361	\$39,168
AB 923 Grants	\$942,825	\$0	\$928,825
Total Expenses	\$979,638	\$37,361	\$967,993
Due to (+) Fund Balance		\$602,773	
Total Expenses and Fund Balance	\$979,638	\$640,134	\$967,993

Solano Property Tax			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
Solano Property Tax	\$391,500	\$503,901	\$466,926
Redevelopment Pass Through	\$50,000	\$91,045	\$45,339
Total Revenues	\$441,500	\$594,946	\$512,265
Due from (-) Fund Balance			\$88,962
Total Revenues and Fund Balance	\$441,500	\$594,946	\$601,227
Expenditures			
Administrative/Intrafund Transfer	\$44,150	\$59,495	\$51,227
Incentives/Clean Air Grants	\$350,000	\$350,000	\$550,000
Total Expenses	\$394,150	\$409,495	\$601,227
Due to (+) Fund Balance	\$47,350	\$185,451	\$0
Total Expenses and Fund Balance	\$441,500	\$594,946	\$601,227

FARMER			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
ARB FARMER Grant	\$2,257,000	\$2,257,300	\$1,592,200
Interest	\$5,000	\$13,290	\$8,256
Total Revenues	\$2,262,000	\$2,270,590	\$1,600,456
Due from (-) Fund Balance			\$473,427
Total Revenues and Fund Balance	\$2,262,000	\$2,270,590	\$2,073,883
Expenditures			
Administrative/Intrafund Transfer	\$102,265	\$183,161	\$157,125
FARMER Grants	\$2,116,224	\$743,863	\$1,916,758
Total Expenses	\$2,218,489	\$927,024	\$2,073,883
Due to (+) Fund Balance	\$43,511	\$1,343,566	\$0
Total Expenses and Fund Balance	\$2,262,000	\$2,270,590	\$2,073,883

MOYER			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
Moyer	\$1,294,210	\$1,198,143	\$751,064
Moyer Reserve	\$474,640	\$474,640	\$350,000
Interest	\$2,500	\$13,737	\$8,900
Total	\$1,771,350	\$1,686,520	\$1,109,964
Due from (-) Fund Balance	\$0	\$0	\$0
Total Revenue Available	\$1,771,350	\$1,686,520	\$1,109,964
Expenditures			
Administrative/Intrafund Transfer	\$125,120	\$183,201	\$93,883
Grants	\$1,156,096	\$499,414	\$998,520
Total Expenses	\$1,281,216	\$682,615	\$1,092,403
Due to (+) Fund Balance	\$490,134	\$1,003,905	\$17,561
Total Expenses and Fund Balance	\$1,771,350	\$1,686,520	\$1,109,964

COMMUNITY AIR PROTECTION PROGRAM			
Revenue	Adopted 2022/2023	Unaudited 2022/2023	Final 2023/2024
CAPP	\$1,065,113	\$66,569	\$983,181
Interest	\$2,500	\$15	\$2,500
Total Revenues	\$1,067,613	\$66,584	\$985,681
Due from (-) Fund Balance			
Total Revenues and Fund Balance	\$1,067,613	\$66,584	\$985,681
Expenditures			
Administrative/Intrafund Transfer	\$49,927	\$15,975	\$65,840
Grants	\$510,657	\$2,896	\$510,657
Total Expenses	\$560,584	\$18,871	\$576,497
Due to (+) Fund Balance	\$507,029	\$47,713	\$409,184
Total Expenses and Fund Balance	\$1,067,613	\$66,584	\$985,681



District Incentive Programs

District staff will implement more than \$5 million dollars in grant awards, funding agricultural equipment replacement, school bus electrification, EV infrastructure installations, agricultural chipping and commercial lawn and garden purchases. Investing in local projects to install bike racks, fund bike skills training for elementary school children and expand access to alternative transportation. All of these projects enrich the collaborative relationships, encourage behavior change and reduce emissions within the District.

Below are projects from West Sacramento (Clean Air Funds); Woodland (FARMER); Winters (AB 923); and Davis (Clean Air Funds) that show these funds at work in our community. Opposite page are projects from Winters (FARMER) and Woodland (FARMER).



Cost Recovery by Program

The District has calculated the cost recovery by program. The methodology has been updated in the budget cycle. The revenue for each program is added to the grant funding received for each special program. The District estimates the time spent by employees in each program and calculates a percentage of salaries and benefits for each program. In addition to salaries and benefits, a percentage of services and supplies from the general fund are allocated to each of these programs. Salary and benefits are adjusted by interfund transfers from the AB 923, Solano Property Tax, FARMER, Moyer and CAPP programs to account for employees working in those programs. Services and supplies are adjusted for any pass-through grants funded out of the professional services account.

The District Board has adopted a cost recovery goal of 90% for the Stationary Source program. Any shortfall in program recovery is made up through AB 2766 DMV fees, only for activities that meet the California Clean Air Act, mutual settlement revenue and miscellaneous sources of income.

Cost Recovery Fiscal Year 2022/23

The cost recovery in the Stationary Source Program is 95%. Cost recovery for the other programs ranges between 41% and 83%.

Cost Recovery By Program FY 2022/2023					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	85.0%	2.0%	3.0%	6.0%	4%
Revenue	\$2,260,602	\$55,609	\$26,107	\$128,989	\$94,587
Grants ¹	\$309,227	\$2,289	\$17,115	\$6,866	\$4,577
Total	\$2,569,829	\$57,898	\$43,222	\$135,855	\$99,164
Salaries and Benefits ²	\$1,950,214	\$52,321	\$78,481	\$156,962	\$104,641
Services and Supplies ³	\$749,852	\$17,644	\$26,465	\$52,931	\$35,287
Total	\$2,700,066	\$69,964	\$104,946	\$209,893	\$139,928
Cost Recovery Percentage	95%	83%	41%	65%	71%
¹ The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 50% of AB617. ² Reduced by the intrafund transfers from AB923, Solano Property Tax and FARMER, Moyer, CAPP ³ Reduced by any pass through grant amounts in Specialized Services.					



Proposed Cost Recovery Fiscal Year 2023/24

The proposed cost recovery in the stationary source program is 86%. This is below the Board goal of 90%. On May 10, 2023, the Board of Directors held a public hearing and approved a 7.7% increase to the fee schedules based on the CPI. Cost recovery for the other programs range between 27% and 57%.

Projected Cost Recovery By Program FY 2023/2024					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	82%	2%	5%	6%	4%
Revenue	\$2,346,984	\$49,500	\$31,718	\$132,715	\$95,445
Grants ¹	\$303,903	\$1,396	\$24,612	\$5,735	\$4,022
Total	\$2,650,887	\$50,896	\$56,329	\$138,450	\$99,467
Salaries and Benefits ²	\$2,504,830	\$51,626	\$170,514	\$212,042	\$148,704
Services and Supplies ³	\$569,315	\$38,255	\$35,520	\$44,171	\$30,977
Total	\$3,074,145	\$89,881	\$206,034	\$256,213	\$179,681
Cost Recovery Percentage	86%	57%	27%	54%	55%

¹ The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 50% of AB617. Prescribed fire included in ag burning.

² Reduced by the intrafund transfers from AB923, Solano Property Tax and FARMER, Moyer, CAPP

³ Reduced by any pass through grant amounts in Specialized Services.





Section 4

Fund Balance and Long Term Obligations

Level of Fund Balances and Reserves

Appropriate Level of Fund Balances and Reserves

It is essential that governments maintain adequate levels of fund balance and reserves to mitigate current or future risks (e.g., revenue shortfalls and unanticipated expenditures). Fund balance levels are a crucial consideration in long-term financial planning. However, managing reserves can be a challenge, especially in terms of determining an appropriate balance level. Political pressure to spend and balance reserves on current operational needs is all too common. The primary reason for a reserve fund balance policy is to be prepared for contingencies (such as future emergencies, natural disasters, and for economic uncertainty). The importance of having a policy and the purposes of a policy related to the District include:

- 1) Plan for contingencies. Governments will always face challenges when it comes to balancing their budgets. For our District local events such as the closure of businesses, natural disasters, and state or federal funding shortfalls, can negatively affect revenues. Reserves can be used to make up a revenue delays or shortfalls.
- 2) Generate investment income. Reserves can be a good source for investment yield, depending on market conditions.
- 3) Ensure cash availability when revenue is unavailable. Reserves can be used to bridge gaps during the year that normally see temporary low levels of cash. Maintaining adequate reserves can balance differences in cash availability.
- 4) Formal reserve policies create a shared understanding of the appropriate level and use of fund balance reserves.

The adequacy of fund balances in general funds should be assessed based upon the agency's own specific circumstances. Nevertheless, Government Finance Officers Association (GFOA) recommends at a minimum, that general-purpose governments, regardless of size, maintain a fund balance in their general fund of no less than two-months of regular operating revenues or regular operating expenditures. The District Board adopted the policy in 2004 of at least 10% of regular General Fund and Mobile Source DMV AB 2766 Fund (AB 2766 Fund) operating revenues in the reserve fund balance (General Reserves), and at least 5% in contingency reserves in both the General Fund and the AB 2766 Fund. Since the contingency account fluctuates each fiscal year, the importance of maintaining the reserve fund balance at an appropriate level should continue to be a priority for the District in long-range planning. The GFOA's recommendation of a minimum reserve is only a baseline, and as such each agency's reserve fund balance will need to be adjusted based on local risks. A risk is defined as the probability and magnitude of a loss, disaster, or other undesirable event. A reserve is one tool that the District can use to mitigate any potential risk. Besides risk, there are other "drivers" that can determine the size of the reserves, including the size of the agency, commitment or assignments, and budget practices.

After analysis and review, District staff recommended and the Board approved on May 8, 2013, that the balance of the reserves be maintained in the range of 5% to 15% of the average total operating



expenditures reported in the year-end totals for the preceding three fiscal years. If the General Reserves falls below the target level of 5%, the District will review replenishing the reserves within a 5-year time frame or as soon as economic conditions allow. Use of the General Reserve requires Board approval, and could provide resources in the event of an economic downturn while expenditure reductions are implemented; provide resources to meet emergency expenditures in case of a local disaster or any other emergency; or if the District experiences unexpected declines in revenues and/or unpredicted large one-time expenditures.

Operating Fund Balance and Expenditures			
Fiscal Year	Combined Fund Balance	Operating Expenditures (OE)	Ratio
2020/2021	\$2,964,705	\$4,468,515	66%
2021/2022	\$2,916,163	\$5,068,056	58%
2022/2023	\$4,223,940	\$5,057,155	84%
3 Year Average	\$3,368,269	\$4,864,575	69%
Projection 2023/2024	\$3,565,637	\$6,296,339	57%

¹ This is the projected fund balance less the committed reserves.

In addition, it was recommended and approved to target a 3-5% contingency reserve fund balance in both the General and AB 2766 Funds. Contingency reserves may be used at the discretion of the Board to provide resources for unanticipated needs of a non-recurring nature or provide for small increases in service delivery costs that were not anticipated during the budget development cycle, or provide for one-time expenditures not originally approved in the annual budget.

The amounts shown in the table below reflect the history of the District's operating funds (General Fund and Mobile Source DMV Fund AB 2766) from 2020/2021-2022/2023 and the budgeted 2023/2024 figures. Based on the target goals described above, the average General Reserve percentages for the three-year period are at 23.7%, which exceeds recommended fund balance reserve policy. The Contingency Reserves are 5% of operating expenditures.

Contingency and General Fund Reserves						
Fiscal Year	Contingency	% Contingency of OE	Special Reserve	Assigned Reserve	% Committed of OE	% Combined of OE
2020/2021	\$223,426	5.0%	\$28,281	\$1,049,146	36.3%	41.3%
2021/2022	\$253,403	5.0%	\$28,281	\$1,049,146	27.0%	32.0%
2022/2023	\$505,716	10.0%	\$28,282	\$299,146	7.8%	17.8%
3 Year Avg.	\$327,515	6.7%	\$28,281	\$799,146	23.7%	30.4%
2023/2024	\$314,817	5.0%	\$28,281	\$299,146	7.1%	12.1%



Fund Balance Classifications

The District, to meet the requirements of the Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, has classified the District's fund balances as Unassigned (fund balance, general reserves and contingency), and Assigned (equipment and special program reserve accounts, and encumbrances) and Committed (future OPEB trust fund or reserve). In addition, revenue received under AB 2766, AB 923 and Solano County Tax, FARMER, Moyer and CAPP are classified as "Restricted."

We have outlined the recommended fund balance classification below. The District will review classifications each fiscal year according to GASB, and will make recommendations to the Board by budget adoption.

Assigned: Equipment and special program reserves, and encumbrances which are considered resources with self-imposed limitations, but do not require approval by the highest level of decision-making authority or the same level of formal action to remove or modify limitations. Use of reserves requires a formal action of the Board (minute order) through the budget adoption process or amendments. The encumbering of funds is usually done at staff level with approval by the Administrative Services Manager. All of the District's encumbrances are related to grants.

Unassigned: General reserves and contingency accounts are considered resources that cannot be reported in any other classification. Use of general reserves and/or contingency requires formal action by the Board.

Restricted: AB 2766, AB 923, Solano County Property Tax, FARMER, Moyer and CAPP are considered restricted resources and constrained to specific purposes by an external provider, government laws and regulations, or by constitutional provisions or enabling legislation.

Committed: Future Other Post-Retirement Employee Benefits (OPEB) or Pension reserves in which prior to placing in a trust fund are considered resources with self-imposed limitations, evidenced by the Board's approved formal action.

Non-spendable: Prepaid expenses and resources that cannot be spent because they are not in an expendable form or must be maintained intact. Examples for the District would be invoices due by July of the new fiscal year, and must "prepay" at the close of the current fiscal year.

2022/2023 Reserve Summary		
Reserve Description	Classification	Amount
Equipment Replacement/Special Projects	Assigned Reserves	\$28,281
General Reserves	Unassigned Reserves	\$299,146



Long Term Financial Obligations

The Board's goal is to review the District's long-term financial obligations on an annual basis and to continue to pay down the obligations as the budget allows. The two obligations that affect the District are the Other Post-Employment Benefits (OPEB) and pension. The following information is provided to outline these obligations.

OPEB: The District provides healthcare benefits to not only active employees, but to eligible retirees and their dependents through the California Public Employees' Retirement System (CalPERS) health program. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the District and its employees. The District provides a retiree medical contribution for employees who retire directly from the District under CalPERS. The retiree is covered as well as dependents. The monthly premium caps the District contribution on behalf of the retiree as follows: employee only at \$550; employee plus one at \$1,100; and employee plus family at \$1,430.

The District's annual OPEB (expense) is calculated based on the Actuarial Determined Contribution (ADC), as outlined in the District's biennial actuarial valuation report. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize my unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The District is currently working with GovInvest for guidance on paying this debt with maximum savings to the District.

The ADC payments that the District contributed toward the California Employer' Retiree Benefit Trust (CERBT) since joining CERBT are outlined below along with future payments.

Contributions to the CERBT by Fiscal Year					
2012-2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
\$880,400	\$228,000	\$239,618	\$199,045	\$206,052	\$124,728

Future ADC Based on August 2022 report	
2023/2024	
\$128,121	

*Budgeted amount for FY 2023/2024

The District contributes the ADC each fiscal year. CERBT allows for agencies to request disbursement of the monthly pay-as-you-go costs paid on behalf of the retiree's health care premiums. The District is not planning on requesting a disbursement of the monthly premium costs.



Long Term Financial Obligations

CERBT requires biennial actuarial valuations on OPEB obligations. The District's actuarial showed decreased in ADC from 2022/2023 to 2023/2024. The decrease, is due to a number of factors including new mortality projects; excise tax under the Affordable Health Care Act; CalPERS Experience Study retirements greater than expected in the last few years (age 55 or younger); and Implied Subsidy for community related plans such as PEMHCA. As stated, the District is seeking advice of how to lower the liability. A decrease in future payments is expected if the District continues to contribute to the CERBT.

CERBT Account Summary as of March 31, 2023	
Beginning Balance	\$1,815,701
Contributions	\$124,728
Earnings	\$72,605
Expense	(\$1,172)
Ending Balance	\$2,011,862

Pensions

Pensions: District employees are eligible to participate in the District's pension plan, an agent multiple-employer public employee defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the plan are established by state statute and may be amended by District resolution. CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees, and their beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment with the retirement formula of 2% at 55 for existing "classic" members and 2% at 62 for new members known as Public Employees' Pension Reform Act (PEPRA) members. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law (PERL).

Section 20814(c) of the PERL requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1st of each year following notice of a change in the rate. The total plan contributions are determined through the CalPERS annual actuarial valuation process. For public agency cost-sharing plans covered by the miscellaneous risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's cost of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employees under the Classic and PEPRA Tiers are required to contribute 7% and 6.8% of their annual pay, respectively. Under an agreement with the District employees, the District decreased their portion of the employer paid portion of the Classic Members contributions and Members are now paying the entire portion of their 7% employee contribution.



Pensions continued

The District's 5-year comparison employer paid contribution is outlined below.

Classic Members:

Fiscal Year	Employer Rate	Employer Payment of Unfunded Liability
2019/2020	10.22%	\$168,968 (lump sum prepayment paid)
2020/2021	11.03%	\$197,045 (lump sum prepayment paid)
2021/2022	10.88%	\$237,411 (lump sum prepayment paid)
2022/2023	10.87%	\$268,447 (lump sum prepayment paid)
2023/2024	12.47%	\$254,976

PEPRA Members:

Fiscal Year	Employer Rate	Employment Payment of Unfunded Liability
2019/2020	6.99%	\$447 (lump sum prepayment paid)
2020/2021	7.73%	\$2,573 (lump sum prepayment paid)
2021/2022	7.59%	\$2,782 (lump sum prepayment paid)
2022/2023	7.47%	\$3,113 (lump sum prepayment paid)
2023/2023	7.68%	\$0

During FY 2022/23, the Board of Directors authorized district staff to establish a pension trust fund. The trust was established with Public Agency Retirement Services (PARS) and was funded in February 2023. The chart below summarizes the contributions, investment returns (earnings) and expenses.

PARS Pension Trust Account Summary as of March 31, 2023	
Beginning Balance	\$0.00
Contributions	\$750,000.00
Earnings	\$5,542.59
Expense	(\$156.32)
Ending Balance	\$755,386.27





Section 5

Variance Report

Variance Greater Than \$5,000 and 20%		
Fund	Variance	Explanation
General Fund Revenue		
Ag Burning	\$9,248	Increase in fees
EPA Section 103 Grant	-\$33,023	Decreased funding IT upgrades completed in FY22/23
Prescribed Fire Grant	\$6,384	Additional Funding from CAPCOA
Woodsmoke Reduction	-\$70,000	Newer TAG program less voucher expected to be issued
Woodsmoke Heat Pump	\$166,680	New Program, not in original budget
Ag Chipping/Low-Dust Harvesting	\$321,000	New Program, not in original budget
Oil and Gas Grant	-\$11,380	Reduced hours in the program
Penalties and Miscellaneous	\$8,000	Collection from past due accounts
Due from (-) Fund Balance	\$739,927	Increase in fund balance usage to balance the budget
General Fund Expense		
Overtime	\$29,511	Increase in OT due to vacancy or workloads
Vacation Buyback	\$22,218	Anticipated retirement payouts
Worker's Comp Insurance	\$12,546	Increase in rate by YCPARMIA
Other Benefits	\$40,847	Increase in fees for other benefit services (COBRA, FSA)
Depreciation Expense	\$16,380	GASB Rule requirement
Indirect/Overhead A-87 Costs	-\$36,400	Reflects reduction of County Services 2 years in arrears
Insurance - Public Liability	\$15,111	Increase in rate by YCPARMIA
Miscellaneous Expense	\$5,600	Increase in unclassified expenses
Information Services	\$31,972	Due to application upgrades needed
Training Expense	\$20,000	Increase in-house training and conferences after COVID
Mitigation Fund/Incentive Funds	\$471,590	Offset new Woodsmoke Heat Pump Program
Special Dept Expense	-\$7,250	Reclassified expenses to other sub-objects
Transportation & Travel	\$7,200	Increase in travel after COVID
AB 2766 Revenue		
	No variances	
AB 2766 Expense		
Regular Employees	\$174,019	Additional Planner Position proposed
Employee Group Insurance	-\$17,373	Changes from family to individual plans
OPEB	-\$21,377	Reduced OPEB contribution
Transportation & Travel	\$8,800	Increase in travel after COVID
Administrative Intrafund Transfer	-\$35,959	Moved salaries to General Fund for program support
Incentive/Clean Air Fund	\$56,757	Increase in incentives, Ag Chipping mostly
Due to (+) Fund Balance	-\$141,118	Addition to fund balance
AB 923 Revenue		
	No variances	
AB 923 Expense		
	No variances	
Solano Property Revenue		
Solano Property Tax	\$75,426	Increase in property tax
Solano Property Expense		
Administrative/Intrafund Transfer	\$ 7,077	Increase in admin fees due to increase in revenue
Incentive/Clean Air Fund	\$200,000	Ag Chipping Incentive added
FARMER Revenue		
ARB FARMER Grant	-\$664,800	Reduced allocations by the state
FARMER Expense		
Administrative Intrafund Transfer	\$54,860	Increase in program hours



Variance Greater Than \$5,000 and 20%		
Fund	Variance	Explanation
Moyer Revenue		
Moyer Grant	-\$543,146	Reduced allocations by the state
Moyer Reserve	-\$124,640	Reduced grant allocations
Interest	\$6,400	Increase in fund balance with interest
Moyer Expense		
Administrative Intrafund Transfer	-\$31,237	Reduced hours in program
Due to (+) Fund Balance	-\$472,573	Using fund balance for incentives
CAPP Revenue		
CAPP	-\$81,931	Reduction in allocation
CAPP Expense		
Administrative Intrafund Transfer	\$15,913	Increased hours in program
Due to (+) Fund Balance	-\$97,845	Using fund balance for incentives





Appendices

FUND	DESCRIPTION
General Fund	This fund account is the operating fund and is used for the permit programs (stationary source, confined animal facilities, agricultural engines, and portable equipment, agricultural burning, asbestos, and mutual settlement programs, and small grants from the California Air Resources Board and the U.S. Environmental Protection Agency (EPA). The revenue supports staff that work within these programs.
Mobile Source DMV AB2766	This fund account is considered a restricted account that tracks revenue received from the Department of Motor Vehicles (DMV). The DMV collects and provides to the District \$4.00 for each vehicle registered within the District's jurisdiction. The money is used in part as an operating fund to support staff that work within the mobile source program, and provides grant funding toward the District's Clean Air Funds Program.
Mobile Source DMV AB923	This fund account is considered a restricted account that tracks revenue received from the DMV. The DMV collects and provides to the District \$2.00 for each vehicle registered within the District's jurisdiction. This money provides additional funding for programs as allowed under the legislative guidelines.
Solano County Property Tax	This fund account is considered restricted and supports the District's Clean Air Funds program and additional Board approved projects, equipment and programs.
FARMER	Funding Agricultural Replacement Measures for Emission Reductions (FARMER). This restricted fund account tracks and manages the new incentive program to assist in the replacement of qualified agricultural equipment.
Carl Moyer Program	This is a restricted fund to support the necessary tracking of the Moyer Program. This program aims to clean heavy-duty engines beyond what is required by law and regulation through repowering, replacing or retrofitting engines, vehicles, or equipment and funds infrastructure projects to support California's transformation to zero and near-zero emission technology.
Community Air Protection Program AB 617	The Community Air Protection Program (CAPP) fund manages the necessary tracking to support incentive programs relating to clean air projects authorized by AB 617 and implemented through the CAP Incentive program.



REVENUE ACCOUNTS (Alphabetical Order)	DESCRIPTION
AB 617	Focuses on improving air quality and reducing exposure in communities most impacted by air pollution.
Administrative Overhead	Administrative fees for indirect and overhead charges against Restricted Funds.
Agricultural Burning – Permit Fees	Fees related to the agricultural burning program.
Agricultural Engine Program	Fees related to the agricultural engine registrations.
Air Toxic Hot Spots Fees	Fees collected from permitted sources under the stationary source program as mandated by the State of California under the Air Toxic Hot Spots Program (AB2588).
Asbestos Notification and Demolition Fees	Fees related to the asbestos notification and demolition program.
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)	New incentive program to assist with the replacement of qualified agricultural equipment.
Federal Revenue	Pass-thru revenue for the EPA 103 PM2.5 grant program and the EPA 105 grant program.
Interest	Interest earned on cash invested in the Yolo County Investment Pool.
New Permit Fees	Stationary source new permit revenue.
Oil and Gas	State program, enforced by the District, regulating oil and gas methane.
Other Revenue	Miscellaneous revenue such as time and material rate for information requests.
Penalty Assessments	Penalty charges against delinquent fees.
Redevelopment Pass Through from Solano County	Redevelopment Agency (RDA) revenue received under Solano County property tax allotments.
Renewal Permit Fees	Stationary source annual renewal permit fees.
Sale of Capital Assets	To recognize sale of District capital assets.
Settlement – Fines	Mutual settlement program.
Solano County Property Tax	Tax proceeds collected from the northeastern portion of Solano County.
Source Testing Fees	Fees related to stationary source emission testing.
Stale Date Warrants	Warrants over six months old that have not been cashed.



REVENUE ACCOUNTS (Alphabetical Order)	DESCRIPTION
State of California Department of Motor Vehicle and/or Other State Agencies	Assembly Bill 2766: Revenue based on vehicles registered in the District (\$4 per vehicle); PERP pass-through from the ARB; and any miscellaneous state revenue.
State of California Department of Motor Vehicle and Air Resources Board (ARB)	Assembly Bill 923: \$2 vehicle surcharge on motor vehicles registered in the District. Released under Board approved programs as allowed under legislation. Includes ARB subvention grant.
Woodsmoke Reduction Program	Grant funds used to replace qualified wood burning devices.

PAYROLL EXPENDITURE ACCOUNTS	DESCRIPTION
Employee Group Insurance	Health, dental and vision coverage, group life insurance and long-term disability coverage.
Extra-help	Wages paid to extra-help employees/interns.
FICA	Social security federal tax.
Medicare Tax	Federal payroll tax.
OPEB	Contributions to CalPERS Trust and monthly pay-as-you-go costs for retiree's health insurance coverage.
Other Miscellaneous Benefits	Payroll expenses including deferred compensation match, sick leave incentive, flex spending account administrative fee, and payroll service charges to third-party vendor.
Overtime	Overtime wages paid to employees.
Payroll payout/Vacation buy back	Terminating employees receive certain leave accrual payouts, and used for vacation buy-back.
Regular Employees	Wages paid to employees.
Retirement	Pension payments to CalPERS.
Unemployment Insurance	State payroll tax.
Workers Compensation Insurance	Self-insured payments to YCPARMIA.



EXPENSE ACCOUNTS (Alphabetical Order)	DESCRIPTION
AB923 Grant Program	DMV AB923 grant programs.
Administrative Indirect Cost	A-87 Cost Allocation with Yolo County and Intrafund charges from restricted funds to the general fund.
Appropriation for Contingency	Contingency account.
Auditing & Fiscal Services	Yolo County Auditor charges and independent audit.
Board Member Stipends	Payment for District Board of Directors and Hearing Board Members attendance at District related meetings.
Capital Lease/Interest Account	Capital lease equipment.
Clean Air Funds Program	DMV AB 2766 and Solano County property tax program.
Clothing and Personal Supplies	Safety boots, clothing and accessories
Communications	Telephone and cell phone expenses.
Equipment	Purchases of capital assets.
Food	Hosted meetings.
Household Expense	Common expenses to maintain the office.
Household Expenses – Contracts	Janitorial service.
Information Services	Network, computer support and internet costs.
Insurance – Liability	Self-insured payments to YCPARMIA (liability, property, fidelity).
Legal Services	Attorney fees.
Maintenance- Buildings & Improvements	Items such as locksmith services, building improvements/repairs and fire extinguisher refills.
Maintenance- Equipment	Maintenance agreements, maintenance on vehicles, computers, other equipment.
Medical Services	Pre-employment physicals and medical examinations.
Medical Supplies	First aid supplies.
Memberships	Education and partner memberships.
Miscellaneous Expense	This category is for misc. expenses that do not fall under any established account number.



EXPENSE ACCOUNTS (Alphabetical Order)	DESCRIPTION
Office Expense – Printing	Items such as stationary supplies, forms and brochures.
Office Expense – Postage	Postage and shipping expenses.
Professional & Specialized Services	Contracts and services provided including advertising.
Publications	Public and legal notices, and job announcements and advertisements.
Rents & Leases – Buildings	Office lease and public event booth rental.
Rents & Leases – Equipment	Rental or leased equipment.
Small Tools & Minor Equipment	All equipment purchased under \$3,000 and not considered a capital asset.
Special Dept. Expense – Other	Items such as specialty gases, plaques, public events, employee and Board awards.
Training Expense	All training.
Transportation & Travel	Transportation and travel.
Utilities	Gas and electricity.
Vehicle Fuel	Fuel account.



ACRONYM	DEFINITION
AB	Assembly Bill
ADC	Actuarial Determined Contribution
APCO	Air Pollution Control Officer
AQMD	Air Quality Management District
ARB	California Air Resources Board
ATC	Authority to Construct
CalPERS	California Public Employees' Retirement System
CARB	California Air Resources Board
CAF	Clean Air Funds
CEQA	California Environmental Quality Act
CAPP	Community Air Protection Program (AB 617)
CERBT	California Employers' Retiree Benefit Trust
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
District	Yolo-Solano Air Quality Management District
DMV	California Department of Motor Vehicles
EPA	Environmental Protection Agency
EPMC	Employer Paid Member Contribution
ERP	Enterprise Resource Planning Program
EV	Electric Vehicle
FARMER	Funding Agricultural Replacement Measures for Emission Reductions
FY	Fiscal Year
GASB	Government Accounting Standards Board



ACRONYM	DEFINITION
IT	Information Technology
MOU	Memorandum of Understanding
NOV	Notice of Violation
OPEB	Other Post-Employment Benefits
PARS	Public Agency Retirement Services
PEMHCA	Public Employees/ Medical and Hospital Care Act
PEPRA	Public Employees' Pension Reform Act
PERL	Public Employees' Retirement Law
PERP	Portable Equipment Registration
PM2.5	Particulate Matter of 2.5 Microns in Aerometric Diameter or less
PTO	Permit to Operate
RDA	Redevelopment Agencies
SB	Senate Bill
SIP	State Implementation Plan
TAG	Targeted Airshed Grant





YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

1947 GALILEO COURT, SUITE 103, DAVIS, CA 95618

MAIN: (530) 757-3650 | **FAX:** (530) 757-3670

AG BURN LINE: (530) 757-3660 | **DON'T LIGHT TONIGHT LINE:** (530) 757-3787

ysaqmd.org |

nextdoor



YoloSolanoAir
