



# YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

## Final Budget Fiscal Year 2022/2023

PAUL HENSLEIGH  
INTERIM EXECUTIVE DIRECTOR/APCO

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Dear Board of Directors:

The Final Budget for Fiscal Year 2022/2023 honors the district's commitment to conservative fiscal management and its mission of protecting human health and property from the harmful effects of air pollution. The budget will ensure core programs and services are provided to residents and businesses with the least burden while increasing investment in clean infrastructure and technology that will protect our air for future generations.

Budget Highlights include:

- Operating Budget increase of 5% from FY 2021/2022
- Consistent revenue streams with the addition of new grant funding: the EPA's Target Airshed Grant (TAG) program (2021), FARMER, Carl Moyer, Moyer State Reserve (Year 24), and Community Air Protection Program (CAPP)
- The District will prepay the unfunded CalPERS pension liability of \$268,447
- The District will make Other Post-Employment Benefits (OPEB) annual payment of \$124,728

This Final Budget reflects the work and leadership of our late Air Pollution Control Officer, Mat Ehrhardt, P.E., who dedicated more than 20 years to the district and championing air quality. This coming year will see the transition of several processes to paperless, improvements to District technology making field work more efficient, and the diligent work of staff to collaborate and plan for future goals and priorities. Additionally, District staff will be implementing more than \$5 million dollars in grant awards to fund agricultural equipment replacement, school bus electrification, infrastructure projects, and clean air projects for low-income and disadvantaged communities.

I look forward to continuing to collaborate with our community, industry, and regional partners and honoring the legacy created by Mat Ehrhardt to address the challenge of protecting air quality for Yolo and Solano County residents.

Respectfully submitted,



Paul Hensleigh  
Interim Executive Director/Air Pollution Control Officer



## 2022 Board of Directors



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Mayor, City of Rio Vista



Gloria Partida (Vice-Chair)  
Mayor, City of Davis



Norma Alcala  
City of West Sacramento



Harold Anderson  
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Angel Barajas  
Yolo Co. Supervisor



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Yolo Co. Supervisor



Gary Sandy  
Yolo Co. Supervisor



Don Saylor  
Yolo Co. Supervisor



John Vasquez  
Solano Co. Supervisor



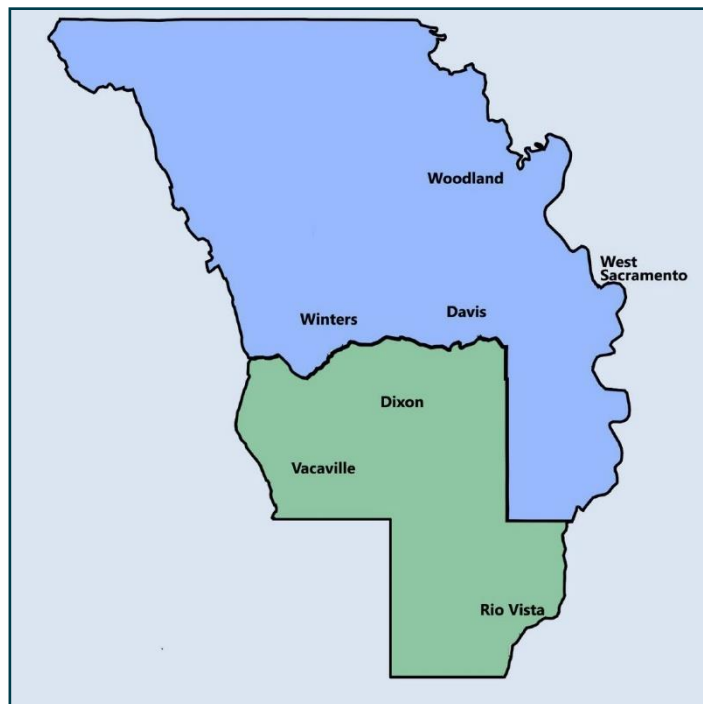
Jeanette Wylie  
City of Vacaville



## About the District

There are 35 local Air Districts in California that are charged by statute to control air pollution from non-vehicular sources through regulation at the federal, state and local levels. The goal of these control efforts is to achieve and maintain the state ambient air quality standards which are adopted by the California Air Resources Board (CARB) and the national ambient air quality standards adopted by the federal Environmental Protection Agency (EPA).

Local Districts range in size from single to multi-county agencies and provide local expertise and knowledge to address their specific district issues.



The YSAQMD District was established in 1971 by an agreement between the Yolo and Solano County Boards of Supervisors. In 1994, city representation was added to the District's Board of Directors by agreement between the two county boards and the seven cities within the District's jurisdiction. The 14-member board consists of County Supervisors and Mayors or City Council Members from the various cities in the District.

Since its inception, the District has implemented a five-pronged approach to air quality protection: rules and compliance, permits, incentives, land use and public awareness. Through these efforts we have continued to see improvements in air quality, implementation of new technologies, behavior changes and great partnerships that work together to continue the District's mission.



# Administrative Division

## Accomplishments for Fiscal Year 2021/2022

The Administrative Division will be working on automating processes to increase efficiencies. During this fiscal year, Permit to Operate processing will become automated. **Automation was an important tool during remote work and thus the District was pushed to look at alternative ways to do business. The Administrative Division, with the assistance of the Engineering Division, automated the Authority to Construct process prior to working on the Permit to Operate process. This includes an online fillable application. In addition, the district complaint form was automated to provide faster response time.**

Along with the above process the division will scan all personnel files and securely store them within our Enterprise Resource Planning system. This will allow for easy access and reduce the need to make copies of documents. **Currently this project is approximately 70% complete and it will be completed within this fiscal year. Separated employees' files are still in physical form.**

The automated accounting system, QuickBooks, is now operational, however we need to utilize the budget module to automate budget reports. This will increase efficiency in processing monthly reports for management review. **There was an initial delay in starting this process, however the budget has been input into QuickBooks and monthly reports are utilized.**

Grant administration is delegated to the Administrative Division, it is the goal of this division to seek alternate funding for projects. We will also enhance outreach to our sources for funding that only they can apply for. **Of all of the goals of the Administrative Division, this has been the most exciting accomplishment. We have completed and will continue to provide outreach for sources and non-profits for specialized funding. This division has secured funding from the U.S. EPA through Targeted Airshed Grants (TAG), brought Moyer and Community Air Protection (CAP) incentive programs in-house, and continued to provide FARMER funding for tractor replacement. The District continues to monitor and apply for grants that will allow for additional funding for these and other impactful projects.**

## Goals for Fiscal Year 2022/2023

Automation has provided a more efficient work environment for the employees of the District while aiding our sources in completing paperwork. In the next fiscal year, this progress will continue with the automation of the Permit to Operate application process. There will be a variety of forms updated on the website to allow for an automated processing of paperwork for the companies, farmers and individuals utilizing our services.

The Administrative Division is responsible for storage of files and paperwork. 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.





During FY 2021/2022, the Administrative Division started to administer the incentive programs for the district. Part of that process included bringing Moyer funding in-house. Our funding was previously administered by the Sacramento Metro Air District. Policy and Procedure manuals have been established; however, this will be our first year of administering 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.

Currently, the District has been approved for EPA TAG funds. 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 provide funds for two electric school buses. The Administrative Division will expand outreach for these programs to maximize funding and ensure successful pilot programs.

The District will also be developing a program for Moyer-like projects for the CAP Incentive Program funded by Cap-and-Trade proceeds, that aligns with goals and requirements of California Climate Investments. The funds will be targeted towards projects that will reduce local pollutant exposure in disadvantaged and low-income communities that are disproportionately impacted by air pollution while also showing a net reduction in greenhouse gas emissions.

## Compliance Division

### *Accomplishments for Fiscal Year 2021/2022*

Covid-19 and an inspector vacancy continued to make inspections challenging for the Compliance Division in FY 2021/2022, but inspectors were able to conduct more in-person inspections than in the previous year. The inspection report process is now mostly paperless, and some additional improvements will be made in the coming year. The District is up to date with routine Agricultural Engine inspections. The goal for the Compliance Division is to conduct on average each month:

- 100 ongoing Stationary Source Inspections
- 15 Agricultural Engine inspections
- 15 registered PERP (portable equipment registration program) unit inspections

**The District conducted on average each month:**

- **80 ongoing Stationary Source inspections**
- **18 Agricultural Engine inspections**
- **17 registered PERP unit inspections**

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. **Approximately,**

**seventy percent (70%) of the Notices of Violations (NOV) settled in FY 2021/2022 were completed within 270 days.**



# Compliance Division continued

## Accomplishments for Fiscal Year 2021/2022

Complete the process for getting District Rule 5.1 – Procedure before the Hearing Board, Rule 5.2 – Upset/Breakdown Conditions: Emergency Variance, and Rule 4.4 – Hearing Board Fees, adopted by the Board. **Revised Rules 5.1, 5.2, and 4.4 were adopted by the Board on September 8, 2021.**

Participate with the local Firesafe Council to facilitate increased prescribed burning in the District. **District staff attends monthly meetings of the Yolo Firesafe Council, and we expect to attend similar meetings when a Solano Firesafe Council is created. Outside of the Firesafe Council, the District facilitates prescribed burning with public agencies, primarily local fire districts and CalFire.**

Initiate a process to ensure that owners of PERP in the District request inspections within 45 days of being issued a new or renewed registration. **District staff have coordinated with several of the larger fleet owners to ensure that inspection requests are timely, and the District has a dedicated email address to send inspection requests to. Additional work is needed to develop a complete process.**

## Goals for Fiscal Year 2022/2023

Conduct on average:

- 100 ongoing Stationary Source inspections per month
- 15 agricultural inspections per month
- 15 registered PERP unit inspections per month

In a timely manner, settle Notices of Violations (NOV), with a goal to complete in 270 days or less from 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.

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 District Rule 9.9 - Asbestos.

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





# Engineering Division

## *Accomplishments for Fiscal Year 2021/2022*

Process all applications in a timely fashion in accordance with the guidelines established for processing Authority to Construct (ATC), Permit to Operate, (PTO) Emission Reduction Credits, Title V and Confined Animal Facility applications. **During fiscal year 2021/2022, Engineers issued 206 ATCs and 152 PTOs. Approximately 80% of all PTOs and 60% of all ATCs received in Fiscal Year 2021/2022 were processed within the specified timeframes.**

Issue an amendment to the Solvent Cleaning and Degreasing Rule (Rule 2.31) consistent with EPA comments. **The District adopted revisions to Rule 2.31 on July 14, 2021.**

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 8 Toxic Emission Inventory Plans and Reports received in Fiscal Year 2021/2022, and completed a re-evaluation of 6 gasoline dispensing facilities. Additionally, District Engineering Staff reviewed 4 Health Risk Assessments submitted by high priority facilities.**

Complete and submit to CARB the emissions inventory for facilities subject to the Criteria and Toxics Reporting Regulation. **District Engineering Staff completed Criteria and Toxic Reporting for 23 facilities in addition to the annual emissions inventory submittal.**

Finalize or implement specified policies to regulate the way the section addresses potentially exempt sources, portable analyzer monitoring, and the transfer of ownership at facilities with an active Authority to Construct. **Due to staffing attrition, completion of these goals will be carried into Fiscal Year 2022/2023.**

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 an initial stationary source inventory and completed the Reasonably Available Control Measures for the 2015 ozone attainment plan. It is anticipated that the final plan will be adopted during Fiscal Year 2022/2023.**



# Engineering Division continued

## Goals 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.

Review updated Toxic Emissions Inventory Plans, Reports, and Health Risk Assessments for AB 2588 Core facilities and re-evaluate all non-exempt gasoline dispensing facilities and facilities utilizing diesel internal combustion engines.

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

Finalize or implement specified policies to regulate the way the section addresses potentially exempt sources, portable analyzer monitoring, and the transfer of ownership at facilities with an active Authority to Construct.

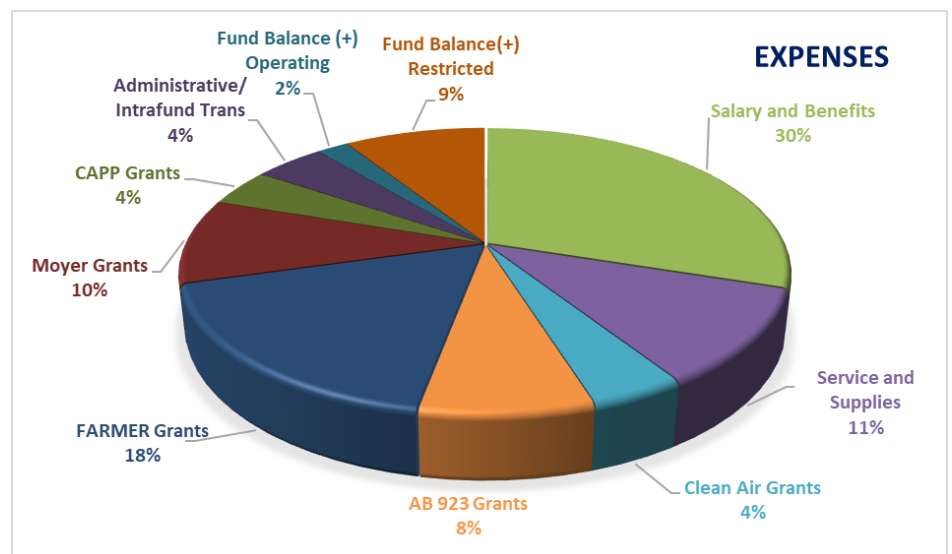
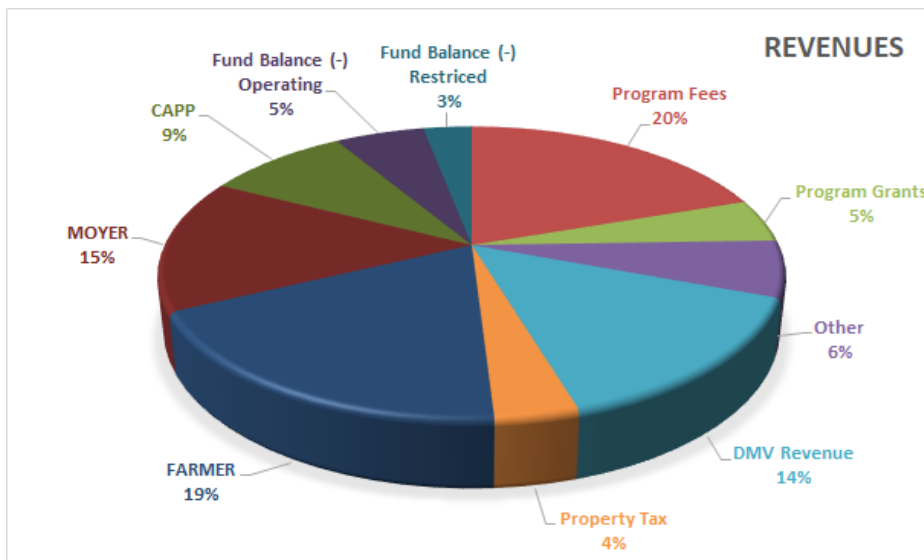
Work in collaboration with the other air districts of the Sacramento Federal Nonattainment Area to complete an ozone attainment plan for the federal 2015 1-hour ozone standard, and submit this plan to EPA for approval.



# Budget-at-a-Glance

The following charts summarize the revenues and expenses of the fiscal year 2022/2023 budget, totaling \$12,020,408. Major sources of revenue for the District are generated from stationary source fees, DMV vehicle registrations, federal and state grants and property tax revenues. Expenditures continue to be salaries and benefits, services, supplies, equipment, and grant and incentive programs. The District's operating budget for this fiscal year totals \$5,498,307, 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. A restricted settlement account with a balance of \$750,000 is held to fund long term pension obligations and Other Post-Employment Benefits (OPEB), however this \$750,000 will be transferred to a Pension 115 Trust during this fiscal year.





# Budget Funds and Accounts

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. For FY 2022/2023, two additional funds were added to provide tracking for the Carl Moyer Program (Moyer) and Community Air Protection Program (CAPP). The seven funds are briefly outlined below. Revenue and expenditure account descriptions begin on page 38.

**General Fund:** This operating fund provides accounting and tracking of the fee programs stationary source, asbestos, agricultural engines, agricultural burning, air toxics, and grants from CARB and the U.S. EPA. Revenues support staff that work within these programs.

**Mobile Source Program - AB 2766 DMV:** 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.

**Mobile Source Program - AB 923 DMV:** This fund is considered a restricted account that tracks revenue received from the DMV. The DMV collects and provides to the District \$2 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 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.

**FARMER:** The Funding Agricultural Replacement Measures for Emission Reductions fund manages the necessary tracking to support an incentive program relating to 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 through Assembly Bill 617, which was enacted in 2017.



# Fund Overview

**General Fund:** The District approved a cost recovery fee adjustment of 4.0% at the June 8, 2022 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 2020-2021 and was effective July 1, 2022. The tables outlining the General Fund programs can be found on pages 20-21.

**Revenue Highlights:** Fiscal Year 2022/2023 will see continuing revenue in two programs, AB 617 Implementation (AB 617) and CARB Oil and Gas grants. AB 617 is intended to improve air quality and reduce exposure in communities most impacted by air pollution. The CARB Oil and Gas revenue is intended for methane regulations. Due to the uncertainty of COVID-19, the District was conservative when budgeting Stationary Source revenues, this budget projects a slight increase to these revenues. We are estimating a reduction in new permits with an offsetting increase from permit renewals. Stationary Source grants are expected to remain constant, however we are predicting an overall 4% decrease in miscellaneous programs. The net difference is \$1,358. The Fund Balance available for Fiscal Year 2022/2023 is estimated to be \$2,916,163.

**Expenditure Highlights:** Salaries and Benefits: The current agreement, No. 19-07 with the Yolo-Solano Air Quality Management District Employees' Association approved by the Board of Directors on June 8, 2019, allocated a cost-of-living raise based on the Consumer Price Index (CPI) between April 2019 and April 2020. The CPI increase is 3.6%, and this 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 2022/2023 employer rates for Classic Members to be 10.87% and for New Members 7.47%.

**Actuarial Determined Contribution:** The District will transfer the annual required contribution of \$124,728 to the OPEB CalPERS trust. This expense 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, but as stated above, the District has no intentions on requesting a disbursement.

**Services and Supplies:** An increase of \$179,208 is included. This is mostly due a \$70,056 increase in fixed assets. An increased cost is the County's Indirect A87 costs, which reflects an increase of \$90,000. A87 costs are estimated and charged based on past activity, however when the District started performing their own accounting duties the District was owed a refund for these services. FY 2021/2022's budget reflected the refund of \$45,000, however this budget reflects the new A87 charges from Yolo County.



## Fund Overview continued

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**Equipment:** The District did not propose to replace a fleet vehicle during FY 2022/2023. We have ordered a new server for our storage and we anticipate grant money to buy new monitoring equipment.

**Mobile Source DMV AB 2766:** The District receives \$4 for each vehicle registered in the District. This funding can be used to reduce emissions from motor vehicles and for activities to implement the California Clean Air Act. A reorganization of duties reallocated staff time in these programs.

**Revenue Highlights:** Revenue is expected to remain steady from DMV fees as compared to last year. The projected 2022/2023 Fund Balance available as cash is \$659,009.

**Expenditure Highlights:** We are projecting a decrease in salaries and benefits of \$121,057 over the course of the 2022/2023 budget. There is a decrease in the budget for Services and Supplies, of \$2,000. Last fiscal year we increased funding for Clean Air Fund grants and \$160,968 has been approved by the Board.

**Mobile Source DMV AB 923:** The District receives \$2 for each vehicle registered in the District. This funding is used to reduce emissions from motor vehicles under the California Clean Air Act.

**Revenue Highlights:** Revenue is expected to remain constant. The Fund Balance estimated to be available for 2022/2023 is \$2,553,986.

**Expenditure Highlights:** The District will continue to focus on replacing school buses during FY 2022/2023. We are budgeting \$942,825 in grant funding for this purpose.

**Solano County Property Tax:** The District receives an apportionment of property taxes and redevelopment agencies (RDA) statutory pass-thru money to provide Clean Air Funds grants for Solano County.

**Revenue Highlights:** Property tax revenue is budgeted conservatively as housing markets can be unpredictable. The 2022/2023 budget is \$441,500. The Fund Balance estimated to be available for Fiscal Year 2022/2023 is \$1,097,076.

**Expenditure Highlights:** The Board approved the expenditure of \$350,000 in projects for 2022/2023.





## Fund Overview *continued*

**FARMER Grant Program:** The District anticipates receiving additional funds to support this incentive program relating to the replacement of qualified agricultural equipment. Last fiscal year saw a delay in state budgeting. So the allocation from last fiscal year and the current fiscal year is reflected in this budget.

**Revenue Highlights:** It is anticipated to receive to receive a minimum of \$2,257,000 for the continuation of this agricultural incentive program.

**Expenditure Highlights:** Approximately \$2,116,224 will be used as incentives to replace specific 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:** In the past, the District had redirected their allocation to Sacramento Metropolitan AQMD, however, this year our program funds will be administered by our Administrative Division. This will allow for control of the money spent and the projects supported. Within this program, there is a subset of money allocated known as a Moyer State Reserve. Currently the District has applied and will receive funding for two programs within this subset of money.

**Revenue Highlights:** Combined revenue will be \$1,771,350 which includes a small portion of interest earned on the fund balance.

**Expenditure Highlights:** A large amount of hours will be dedicated to this program, and the Administrative Interfund Transfer expenditure is estimated to be \$125,120. Program grants will be approximately \$1,156,096 which is expected to create a fund balance of \$490,134. The fund balance will rollover to the next fiscal year.

**Community Air Protection Program (CAPP):** The District anticipates receiving additional funds to support this newer incentive program relating to the support of clean air projects.

**Revenue Highlights:** CAPP funding is \$1,065,113 and we anticipate \$2,500 of interest.

**Expenditure Highlights:** Since the program will need to be created the Administrative Interfund Transfer expense is estimated at \$49,927. The goal is to expend \$510,657 in program grants.



# District's Reserve Fund Balances

On May 8, 2013, the Board approved a revision to the Reserve Fund Balance Policy, which outlines the appropriate levels of the District's fund balance accounts. The general reserves will be maintained in the range of 5-15% of the average total operating expenditures reported in the preceding three fiscal years. The contingency accounts (stabilization reserves) in the General Fund and Mobile Source AB 2766 DMV Fund will be maintained in a range of 3-5%. Contingency reserves may be used at the discretion of the Board to provide resources for unanticipated needs of a non-recurring nature or to provide for small increases in service delivery costs unanticipated during the budget development cycle, or to provide for one-time expenditures not originally approved in the budget.

The District has also provided a summary outlining the importance of maintaining an appropriate level of reserves, a three-year history of the reserve fund balances in the General Fund and Mobile Source AB 2766 DMV, as well as classifications of the fund balances for fiscal year 2022/2023, as required under Government Accounting Standards Board (GASB) Statement No. 54. See page 31 for the Summary of Fund Balances and Classifications.



# 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 the 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 any 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 Employers' Retiree Benefit Trust (CERBT) since joining CERBT are outlined below along with future payments.

Contributions to the CERBT by Fiscal Year					
2012-2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
\$673,400	\$207,000	\$228,000	\$239,618	\$199,045	\$206,052
Future ADC Based on August 2022 report					
2022/2023			2023/2024		
\$124,728*			\$128,121		
*Budgeted amount for FY 2022/2023					





# Long Term Financial Obligations

The District contributes the ADC each fiscal year. CERBT allows for agencies to request disbursements 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.

CERBT requires biennial actuarial valuations on OPEB obligations. The District's actuarial showed a decrease in ADC from 2021/2022 to 2022/2023. The decrease, is due to a number of factors including: new mortality projections; 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 rated plans such as PEMHCA. As stated, the District is seeking advice on how to lower this liability. A decrease in future payments is expected if the District continues to contribute to the CERBT.

CERBT Account Summary as of June 30, 2022	
Beginning Balance	\$1,883,389
Contributions	\$206,052
Earnings	(\$272,122)
Expense	(\$1,617)
Ending Balance	\$1,815,701



# 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% @55 for existing "classic" members and 2% @62 for new members known as Public Employees' Pension Reform Act members (PEPRA). 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.

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

## Classic Members:

<b>Fiscal Year</b>	<b>Employer Rate</b>	<b>Employer Payment of Unfunded Liability</b>
2018/2019	9.40%	\$134,000 (lump sum prepayment paid)
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 prepayment option

## PEPRA Members:

<b>Fiscal Year</b>	<b>Employer Rate</b>	<b>Employer Payment of Unfunded Liability</b>
2018/2019	6.84%	\$ 185 (lump sum prepayment paid)
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 prepayment option



General Fund			
Revenue	Adopted 2021/2022	Projected 2021/2022	Final 2022/2023
<b>Stationary Source Programs</b>			
Renewal Permits	\$1,624,666	\$1,640,630	\$1,689,849
New Permits	\$224,000	\$234,115	\$168,120
Source Testing	\$120,000	\$142,425	\$127,174
Subtotal	\$1,968,666	\$2,017,170	<b>\$1,985,143</b>
<b>Stationary Source Grants</b>			
EPA Section 105 Pilot Grant	\$78,866	\$80,048	\$80,048
ARB Subvention Grant	\$88,440	\$89,120	\$88,440
ARB AB 197 Grant	\$12,500	\$12,583	\$12,583
Prescribed Fire Grant	\$16,000	\$4,325	\$13,616
Subtotal	\$195,806	\$186,076	<b>\$194,687</b>
<b>Miscellaneous Programs</b>			
Ag Engine Registration	\$90,900	\$95,529	\$90,900
Ag Burning	\$23,000	\$21,668	\$22,000
Asbestos	\$130,000	\$123,475	\$127,000
ARB Portable Equipment	\$101,000	\$101,000	\$101,000
Air Toxic Hot Spots	\$55,000	\$49,215	\$45,000
Subtotal	\$399,900	\$390,887	<b>\$385,900</b>
<b>Miscellaneous Grants</b>			
ARB AB 617 Grant	\$67,186	\$71,425	\$73,480
EPA Section 103 Grant	\$21,500	\$5,100	\$42,223
State Reserve Moyer Year 23	\$124,640	\$0	\$0
Woodsmoke Reduction TAG 1	\$0	\$3,440	\$150,000
ARB Oil and Gas Grant	\$100,000	\$88,620	\$111,380
Subtotal	\$313,326	\$168,585	<b>\$377,083</b>
<b>Other</b>			
Mutual Settlements	\$125,000	\$885,282	\$125,000
Interest	\$39,630	\$28,655	\$35,630
Administrative/Intrafund Transfer	\$501,850	\$331,735	\$541,572
Penalties and Miscellaneous	\$11,000	\$18,329	\$11,000
Sale of Fixed Assets	\$200	\$575	\$575
Subtotal	\$677,680	\$1,264,576	\$713,777
<b>Total Revenues</b>	<b>\$3,555,378</b>	<b>\$4,027,294</b>	<b>\$3,656,589</b>
Due from (-) Fund Balance Operating	\$537,359	\$0	\$667,108
<b>Total Revenues and Fund Balance</b>	<b>\$4,092,737</b>	<b>\$4,027,294</b>	<b>\$4,323,697</b>
<b>Salaries and Benefits</b>	<b>\$2,900,517</b>	<b>\$2,866,407</b>	<b>\$3,116,018</b>
<b>Services and Supplies</b>	<b>\$1,072,160</b>	<b>\$799,556</b>	<b>\$1,126,623</b>
<b>Equipment</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$81,056</b>
<b>State Reserve Moyer Year 23</b>	<b>\$109,060</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>	<b>\$4,092,737</b>	<b>\$3,665,963</b>	<b>\$4,323,697</b>
Due to (+) Fund Balance Operating	\$0	\$361,331	\$0
<b>Total Expenses and Fund Balance</b>	<b>\$4,092,737</b>	<b>\$4,027,294</b>	<b>\$4,323,697</b>



<b>General Fund</b>			
<b>Expenditure Detail</b>	<b>Adopted 2021/2022</b>	<b>Projected 2021/2022</b>	<b>Final 2022/2023</b>
Regular Employees	\$1,800,508	\$1,735,074	\$1,936,308
Extra-Help	\$25,000	\$15,597	\$25,000
Overtime	\$18,377	\$15,426	\$18,377
Vacation Buyback	\$23,430	\$93,588	\$21,430
Retirement	\$338,274	\$343,686	\$445,055
Medicare and Social Security	\$26,620	\$29,388	\$28,772
Employee Group Insurance	\$226,667	\$201,883	\$225,562
OPEB	\$338,274	\$309,798	\$277,930
Unemployment Insurance	\$8,368	\$2,790	\$3,118
Workers Compensation Insurance	\$17,940	\$16,587	\$25,702
Other Benefits/Expenses	\$77,059	\$102,590	\$108,764
<b>Salary &amp; Benefit Total</b>	<b>\$2,900,517</b>	<b>\$2,866,407</b>	<b>\$3,116,018</b>
Clothing and Personal Supplies	\$1,500	\$582	\$1,500
Communications	\$14,000	\$13,837	\$15,400
Food	\$2,400	\$0	\$2,400
Household Expense	\$2,100	\$2,331	\$2,100
Household Expense-Contracts	\$17,500	\$15,015	\$17,500
Insurance-Public Liability	\$42,232	\$44,362	\$52,222
Maint-Equipment	\$10,000	\$5,065	\$10,000
Maint-Bldgs & Improv	\$2,000	\$1,608	\$2,000
Medical, Dental & Lab Supplies	\$500	\$686	\$750
Memberships	\$10,500	\$18,259	\$13,000
Miscellaneous Expense	\$1,200	\$9,069	\$2,400
Office Expense	\$12,500	\$9,433	\$12,500
Office Expense-Postage	\$9,000	\$7,558	\$9,000
Office Expense-Printing	\$5,000	\$7,802	\$5,000
Indirect/Overhead A-87 Costs	-\$45,000	\$51,223	\$45,000
Auditing and Fiscal Services	\$40,000	\$35,047	\$37,000
Information Services	\$66,378	\$85,715	\$70,378
Legal Services	\$45,000	\$43,200	\$43,200
Medical Services	\$1,000	\$511	\$1,000
Professional & Specialized	\$505,000	\$185,505	\$405,000
Board Member Stipends	\$12,600	\$5,800	\$11,200
Publications & Legal Notices	\$5,500	\$4,082	\$5,500
Rents & Leases-Equipment	\$2,200	\$3,020	\$9,756
Rents & Lease-Bldgs & Improv	\$205,000	\$192,175	\$245,449
Minor Equipment	\$9,000	\$61	\$9,000
Training Expense	\$10,500	\$5,390	\$14,500
Special Dept. Expense-Other	\$16,750	\$37	\$12,750
Transportation & Travel	\$25,300	\$12,661	\$25,300
Vehicle Fuel	\$16,000	\$19,680	\$20,868
Utilities	\$14,000	\$14,483	\$16,450
Capital Lease and Interest	\$12,500	\$5,359	\$8,500
Equipment (Capital Assets)	\$11,000	\$0	\$81,056
<b>Services, Supplies &amp; Equipment</b>	<b>\$1,083,160</b>	<b>\$799,556</b>	<b>\$1,207,679</b>
Due to (+) Fund Balance	\$0	\$361,331	\$0
<b>Operating Expenditures</b>	<b>\$3,983,677</b>	<b>\$4,027,294</b>	<b>\$4,323,697</b>

AB2766 Mobile Source			
Revenue	Adopted 2021/2022	Projected 2021/2022	Final 2022/2023
DMV Revenue	\$1,178,000	\$1,178,000	\$1,172,110
Interest	\$2,500	\$1,797	\$2,500
<b>Total Revenues</b>	<b>\$1,180,500</b>	<b>\$1,179,797</b>	<b>\$1,174,610</b>
Due from (-) Fund Balance	\$0	\$0	\$0
<b>Total Revenues and Fund Balance</b>	<b>\$1,180,500</b>	<b>\$1,179,797</b>	<b>\$1,174,610</b>
<b>Expenditures</b>			
Regular Employees	\$348,181	\$345,350	\$261,772
Overtime	\$1,500	\$0	\$1,500
Vacation/Payroll Buyback	\$18,000	\$54,346	\$8,000
Retirement	\$103,697	\$70,023	\$76,136
Medicare Tax	\$6,487	\$5,942	\$4,535
Employee Group Insurance	\$51,987	\$26,074	\$75,104
OPEB	\$57,694	\$30,907	\$40,595
Unemployment Insurance	\$1,338	\$485	\$1,257
Workers Compensation	\$3,166	\$2,847	\$4,536
Other Miscellaneous Benefits	\$19,906	\$20,490	\$17,464
<b>Salaries and Benefits Total</b>	<b>\$611,956</b>	<b>\$556,464</b>	<b>\$490,899</b>
Clothing and Personal Supplies	\$150	\$103	\$150
Communications	\$2,750	\$2,612	\$2,750
Food	\$500	\$0	\$500
Maint-Equipment	\$6,500	\$0	\$6,500
Maint-Bldgs. & Improvements	\$2,500	\$0	\$2,500
Memberships	\$4,500	\$4,440	\$3,500
Miscellaneous Expense	\$300		\$300
Office Expense	\$6,500	\$1,726	\$6,500
Office Expense-Postage	\$0	\$0	\$0
Office Expense-Printing	\$2,500	\$2,004	\$3,500
Auditing and Fiscal Services	\$0	\$0	\$0
Information Services	\$0	\$0	\$0
Medical Services	\$150	\$0	\$150
Professional & Specialized	\$23,000	\$20,475	\$23,000
Board Member Stipends	\$0	\$0	\$0
Publications & Legal Notices	\$0	\$0	\$0
Rents & Lease-Bldgs & Improv	\$0	\$0	\$0
Minor Equipment	\$7,500	\$5,797	\$7,500
Training Expense	\$4,500	\$1,475	\$4,500
Special Dept. Expense-Other	\$18,000	\$1,750	\$18,000
Utilities	\$1,000	\$550	\$1,000
Transportation & Travel	\$12,000	\$3,203	\$12,000
Vehicle Fuel - Electric Charging	\$6,500		\$6,500
<b>Services and Supplies Total</b>	<b>\$98,850</b>	<b>\$44,135</b>	<b>\$98,850</b>
Administrative/Intrafund Transfer	\$295,580	\$169,725	\$183,297
Clean Air Grants	\$150,000	\$128,138	\$160,968
<b>Total Expenses</b>	<b>\$1,156,386</b>	<b>\$898,462</b>	<b>\$934,014</b>
Due to (+) Fund Balance Operating	\$24,114	\$281,335	\$240,596
<b>Total Expenses and Fund Balance</b>	<b>\$1,180,500</b>	<b>\$1,179,797</b>	<b>\$1,174,610</b>



AB923 Mobile Source			
Revenue	Adopted 2021/2022	Projected 2021/2022	Final 2022/2023
DMV Revenue	\$589,000	\$590,007	\$589,000
Interest	\$32,500	\$15,754	\$28,300
<b>Total Revenues</b>	<b>\$621,500</b>	<b>\$605,761</b>	<b>\$617,300</b>
Due from (-) Fund Balance Operating	\$715,313	\$315,995	\$362,338
<b>Total Revenues and Fund Balance</b>	<b>\$1,336,813</b>	<b>\$921,756</b>	<b>\$979,638</b>
<b>Expenditures</b>			
Administrative/Intrafund Transfer	\$36,813	\$37,063	\$36,813
AB 923 Grants	\$1,300,000	\$884,693	\$942,825
<b>Total Expenses</b>	<b>\$1,336,813</b>	<b>\$921,756</b>	<b>\$979,638</b>
Due to (+) Fund Balance	\$0	\$0	\$0
<b>Total Expenses and Fund Balance</b>	<b>\$1,336,813</b>	<b>\$921,756</b>	<b>\$979,638</b>

Solano Property Tax			
Revenue	Adopted 2021/2022	Projected 2021/2022	Final 2022/2023
Solano Property Tax	\$375,000	\$458,353	\$391,500
Redevelopment Pass Through	\$50,000	\$101,950	\$50,000
<b>Total Revenues</b>	<b>\$425,000</b>	<b>\$560,303</b>	<b>\$441,500</b>
Due from (-) Fund Balance	\$0	\$0	\$0
<b>Total Revenues and Fund Balance</b>	<b>\$425,000</b>	<b>\$560,303</b>	<b>\$441,500</b>
<b>Expenditures</b>			
Administrative/Intrafund Transfer	\$42,490	\$45,835	\$44,150
Clean Air Grants	\$325,299	\$325,299	\$350,000
<b>Total Expenses</b>	<b>\$367,789</b>	<b>\$371,134</b>	<b>\$394,150</b>
Due to (+) Fund Balance	\$57,211	\$189,169	\$47,350
<b>Total Expenses and Fund Balance</b>	<b>\$425,000</b>	<b>\$560,303</b>	<b>\$441,500</b>

FARMER			
Revenue	Adopted 2021/2022	Projected 2021/2022	Final 2022/2023
ARB FARMER Grant	\$1,250,000	\$0	\$2,257,000
Interest	\$13,525	\$2,071	\$5,000
<b>Total Revenues</b>	<b>\$1,263,525</b>	<b>\$2,071</b>	<b>\$2,262,000</b>
Due from (-) Fund Balance	\$398,475	\$442,860	
<b>Total Revenues and Fund Balance</b>	<b>\$1,662,000</b>	<b>\$444,931</b>	<b>\$2,262,000</b>
<b>Expenditures</b>			
Administrative/Intrafund Transfer	\$112,000	\$79,111	\$102,265
FARMER Grants	\$1,550,000	\$365,820	\$2,116,224
<b>Total Expenses</b>	<b>\$1,662,000</b>	<b>\$444,931</b>	<b>\$2,218,489</b>
Due to (+) Fund Balance	\$0	\$0	\$43,511
<b>Total Expenses and Fund Balance</b>	<b>\$1,662,000</b>	<b>\$444,931</b>	<b>\$2,262,000</b>



<b>MOYER</b>			
	Adopted	Projected	Final
Revenue	2021/2022	2021/2022	2022/2023
Moyer	\$0	\$90,486	\$1,294,210
Moyer Reserve	\$0	\$5,580	\$474,640
Interest	\$0	\$0	\$2,500
<b>Total</b>	<b>\$0</b>	<b>\$96,066</b>	<b>\$1,771,350</b>
Due from (-) Fund Balance	\$0	\$0	\$0
<b>Total Revenue Available</b>	<b>\$0</b>	<b>\$96,066</b>	<b>\$1,771,350</b>
<b>Expenditures</b>			
Administrative/Intrafund Transfer	\$0	\$96,066	\$125,120
Grants	\$0	\$0	\$1,156,096
<b>Total Expenses</b>	<b>\$0</b>	<b>\$96,066</b>	<b>\$1,281,216</b>
Due to (+) Fund Balance	\$0	\$0	\$490,134
<b>Total Expenses and Fund Balance</b>	<b>\$0</b>	<b>\$96,066</b>	<b>\$1,771,350</b>

<b>COMMUNITY AIR PROTECTION PROGRAM</b>			
	Adopted	Projected	Final
Revenue	2021/2022	2021/2022	2022/2023
CAPP	\$0	\$0	\$1,065,113
Interest	\$0	\$0	\$2,500
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,067,613</b>
Due from (-) Fund Balance			
<b>Total Revenues and Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,067,613</b>
<b>Expenditures</b>			
Administrative/Intrafund Transfer	\$0	\$0	\$49,927
Grants	\$0	\$0	\$510,657
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$560,584</b>
Due to (+) Fund Balance	\$0	\$0	\$507,029
<b>Total Expenses and Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,067,613</b>





<b>Consolidated Budget Summary</b>			
	Adopted 2021/2022	Projected 2021/2022	Final 2022/2023
General Fund	\$4,092,737	\$4,027,294	\$3,656,589
AB 2766 Mobile Source	\$1,180,500	\$1,179,797	\$1,174,610
AB 923 Mobile Source	\$1,336,813	\$605,761	\$617,300
Solano Property Tax	\$425,000	\$560,303	\$441,500
FARMER	\$1,662,000	\$2,071	\$2,262,000
MOYER	\$0	\$96,066	\$1,771,350
CAPP	\$0	\$0	\$1,067,613
Due from (-) Fund Balance Operating	\$0	\$0	\$667,108
Due from (-) Fund Balance	\$0	\$758,856	\$362,338
<b>Total Revenues<sup>1</sup></b>	<b>\$8,697,050</b>	<b>\$7,230,148</b>	<b>\$12,020,408</b>
Salaries and Benefits	\$3,512,473	\$3,422,871	\$3,606,917
Service and Supplies	\$1,668,893	\$1,271,491	\$1,848,101
Clean Air Grants	\$475,299	\$453,437	\$510,968
State Reserve Moyer Grant	\$109,060	\$0	\$0
AB 923 Grants	\$1,300,000	\$884,693	\$942,825
FARMER Grants	\$1,550,000	\$365,820	\$2,116,224
MOYER Grants	\$0	\$0	\$1,156,096
CAPP Grants	\$0	\$0	\$510,657
Fund Balance (+) Operating	\$24,114	\$642,666	\$240,596
Fund Balance (+) Restricted	\$57,211	\$189,169	\$1,088,024
<b>Total Expenditures</b>	<b>\$8,697,050</b>	<b>\$7,230,148</b>	<b>\$12,020,408</b>
<sup>1</sup> Revenues shown does not include the cash that is moving forward to the new fiscal year.			



# Divisions and Responsibilities

The District works to fulfill its public health mission in a range of ways. In its regulatory role, the District enforces applicable rules on stationary sources of air pollution and creates strategies to meet federal air quality standards. In its land use role, the District provides guidance to local agencies on their air quality impacts of projects and planning documents. In its public health role, the District monitors local air quality and works with health officials to disseminate information to the public. There are three divisions of the District and their responsibilities are outlined below.

## Administrative Division

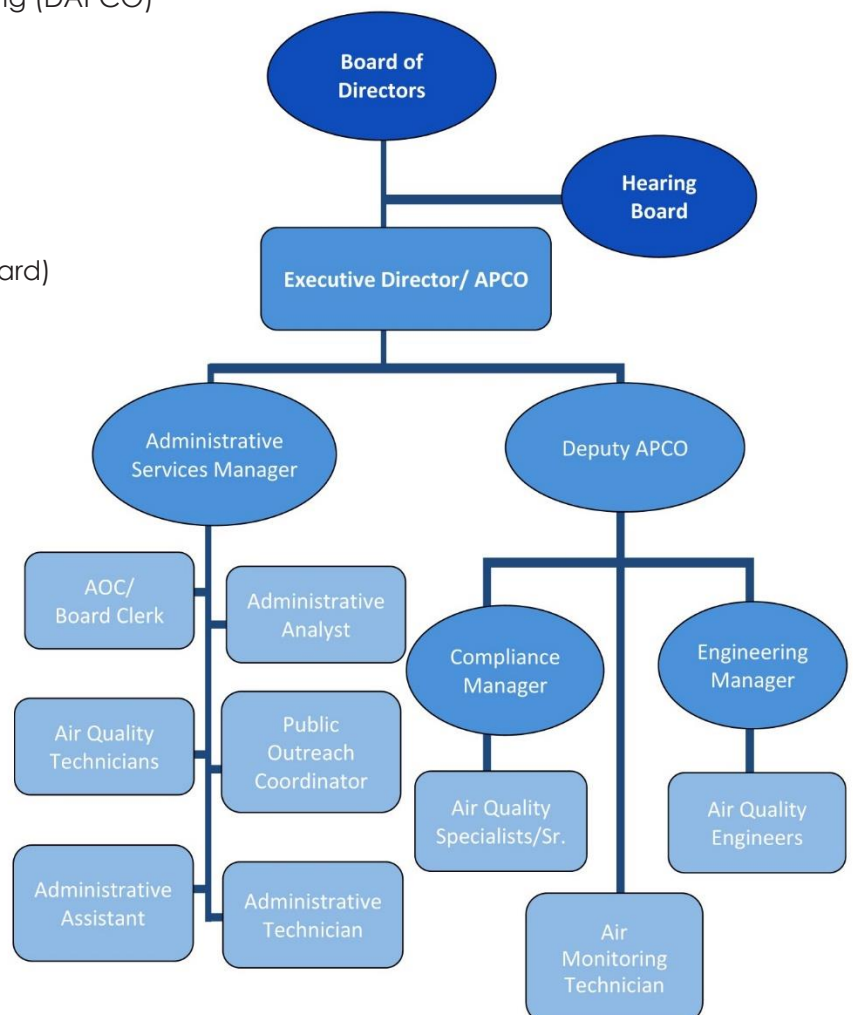
Administrative Support	Payroll Processing
Technical Support	Public Education & Outreach
Board Support	Public Records Requests
Contract & Grant Administration	Record Management
Facility & Equipment Maintenance	Safety and Wellness
Financial Management	CEQA Review (DAPCO)
Human Resources	Transportation & Land Use (DAPCO)
Office Management	Air Monitoring (DAPCO)

## Compliance Division

Agricultural Burning	Mutual Settlements
Agricultural Engines	Portable Equipment
Asbestos	Variances (Hearing Board)
Compliance Inspections	

## Engineering Division

Air Toxic Hot Spots
Emission Inventory
Emission Reduction Credits & Banking
Permit Processing
Rule Development
Source Testing
SIP Planning & Modeling



# Staffing Overview

The District is proposing no new positions for fiscal year 2022/2023, however extra help has been budgeted over unexpected vacancies and special projects. An Administrative Assistant was deleted and an Administrative Technician was approved in the Proposed Budget. The changes are reflected in the chart below. The total full-time positions is 22, as shown below.

Job Classifications	FY 2021/2022 FTE	FY 2022/2023 FTE
Executive Director/Air Pollution Control Officer (contracted position)	1.00	1.00
Deputy Air Pollution Control Officer	1.00	1.00
Air Monitoring Technician I/II	1.00	1.00
<b>Administration Division</b>		
Administrative Services Manager	1.00	1.00
Administrative Operations Coordinator/Board Clerk	1.00	1.00
Administrative Assistant/Clerk	2.00	1.00
Air Quality Technician	2.00	2.00
Administrative Analyst	1.00	1.00
Administrative Technician (Accounting)	0.00	1.00
Public Outreach Coordinator	1.00	1.00
<b>Compliance Division</b>		
Compliance Manager	1.00	1.00
Assistant/Associate Air Quality Specialist	4.00	4.00
Senior/Associate Air Quality Specialist	1.00	1.00
<b>Engineering Division</b>		
Engineering Manager	1.00	1.00
Assistant/Associate Air Quality Engineer	4.00	4.00
<b>Total</b>	22.00	22.00



The current agreement, No. 19-07 with the Yolo-Solano Air Quality Management District Employees' Association approved by the Board of Directors on July 10, 2019, expires on June 30, 2023. This budget has allocated a cost of living adjustment of 3.6% and has allocation for the reclassification of one Administrative Assistant position to assist with both administrative and accounting tasks.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT									
SALARY RESOLUTION NO. 22-03									
Effective 7/1/22									
Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
Administration									
Administrative Clerk	23	MO	\$3,345	\$3,512	\$3,688	\$3,872	\$4,066	Non-exempt	yes
		YR	\$40,140	\$42,147	\$44,255	\$46,467	\$48,791		
		HR	\$19.30	\$20.26	\$21.28	\$22.34	\$23.46		
Administrative Assistant	41	MO	\$4,001	\$4,201	\$4,411	\$4,632	\$4,863	Non-exempt	yes
		YR	\$48,014	\$50,414	\$52,935	\$55,582	\$58,361		
		HR	\$23.08	\$24.24	\$25.45	\$26.72	\$28.06		
Administrative Technician	67	MO	\$5,183	\$5,442	\$5,714	\$5,999	\$6,299	Non-exempt	yes
		YR	\$62,190	\$65,300	\$68,565	\$71,993	\$75,593		
		HR	\$29.90	\$31.39	\$32.96	\$34.61	\$36.34		
Air Quality Technician	67	MO	\$5,183	\$5,442	\$5,714	\$5,999	\$6,299	Non-exempt	yes
		YR	\$62,190	\$65,300	\$68,565	\$71,993	\$75,593		
		HR	\$29.90	\$31.39	\$32.96	\$34.61	\$36.34		
Public Outreach Coordinator	67	MO	\$5,183	\$5,442	\$5,714	\$5,999	\$6,299	Non-exempt	yes
		YR	\$62,190	\$65,300	\$68,565	\$71,993	\$75,593		
		HR	\$29.90	\$31.39	\$32.96	\$34.61	\$36.34		
Administrative Anaylst	93	MO	\$6,713	\$7,048	\$7,401	\$7,771	\$8,159	Non-exempt	yes
		YR	\$80,552	\$84,580	\$88,809	\$93,249	\$97,912		
		HR	\$38.73	\$40.66	\$42.70	\$44.83	\$47.07		
Administrative Operations Coordinator & Board Clerk	94	MO	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	Non-exempt	no
		YR	\$81,358	\$85,426	\$89,697	\$94,182	\$98,891		
		HR	\$39.11	\$41.07	\$43.12	\$45.28	\$47.54		
Compliance									
Assistant Air Quality Specialist	80	MO	\$5,898	\$6,193	\$6,503	\$6,828	\$7,169	Non-exempt	yes
		YR	\$70,778	\$74,317	\$78,033	\$81,935	\$86,031		
		HR	\$34.03	\$35.73	\$37.52	\$39.39	\$41.36		
Associate Air Quality Specialist	95	MO	\$6,848	\$7,190	\$7,549	\$7,927	\$8,323	Non-exempt	yes
		YR	\$82,171	\$86,280	\$90,594	\$95,124	\$99,880		
		HR	\$39.51	\$41.48	\$43.55	\$45.73	\$48.02		
Senior Air Quality Specialist	105	MO	\$7,564	\$7,942	\$8,339	\$8,756	\$9,194	Non-exempt	yes
		YR	\$90,768	\$95,304	\$100,068	\$105,072	\$110,328		
		HR	\$43.64	\$45.82	\$48.11	\$50.52	\$53.04		





YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT									
SALARY RESOLUTION NO. 22-03									
Effective 7/1/22									
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	\$6,646	\$6,979	\$7,327	\$7,694	\$8,079	Non-exempt	yes
		YR	\$79,755	\$83,742	\$87,929	\$92,326	\$96,942		
		HR	\$38.34	\$40.26	\$42.27	\$44.39	\$46.61		
Associate Air Quality Engineer	107	MO	\$7,716	\$8,102	\$8,507	\$8,932	\$9,379	Non-exempt	yes
		YR	\$92,593	\$97,222	\$102,083	\$107,188	\$112,547		
		HR	\$44.52	\$46.74	\$49.08	\$51.53	\$54.11		
Associate Air Quality Engineer with P.E.	112	MO	\$8,110	\$8,515	\$8,941	\$9,388	\$9,857	Non-exempt	yes
		YR	\$97,316	\$102,182	\$107,291	\$112,655	\$118,288		
		HR	\$46.79	\$49.13	\$51.58	\$54.16	\$56.87		
Senior Air Quality Engineer	117	MO	\$8,523	\$8,949	\$9,397	\$9,867	\$10,360	Non-exempt	yes
		YR	\$102,280	\$107,394	\$112,764	\$118,402	\$124,322		
		HR	\$49.17	\$51.63	\$54.21	\$56.92	\$59.77		
Senior Air Quality Engineer with P.E.	122	MO	\$8,958	\$9,406	\$9,876	\$10,370	\$10,889	Non-exempt	yes
		YR	\$107,497	\$112,872	\$118,516	\$124,441	\$130,664		
		HR	\$51.68	\$54.27	\$56.98	\$59.83	\$62.82		
Air Monitoring									
Air Monitoring Technician I	67	MO	\$5,183	\$5,442	\$5,714	\$5,999	\$6,299	Non-exempt	yes
		YR	\$62,190	\$65,300	\$68,565	\$71,993	\$75,593		
		HR	\$29.90	\$31.39	\$32.96	\$34.61	\$36.34		
Air Monitoring Technician II	82	MO	\$6,017	\$6,318	\$6,633	\$6,965	\$7,313	Non-exempt	yes
		YR	\$72,201	\$75,811	\$79,601	\$83,581	\$87,761		
		HR	\$34.71	\$36.45	\$38.27	\$40.18	\$42.19		
Clerical Extra-Help	1		\$15.50 per hour					Non-exempt	no



YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT					
Management - Exempt Positions					
SALARY RESOLUTION NO. 22-03M					
Effective 7/1/22					
Salary Range	Minimum Hourly	Minimum Monthly	Maximum Hourly	Maximum Monthly	Range/Position
115	\$48.20	\$8,355	\$58.59	\$10,156	
116	\$48.69	\$8,439	\$59.18	\$10,258	
117	\$49.17	\$8,523	\$59.77	\$10,360	
118	\$49.66	\$8,609	\$60.37	\$10,464	
119	\$50.16	\$8,695	\$60.97	\$10,568	
<b>120</b>	<b>\$50.66</b>	<b>\$8,782</b>	<b>\$61.58</b>	<b>\$10,674</b>	<b>Compliance Manager</b>
121	\$51.17	\$8,869	\$62.20	\$10,781	
122	\$51.68	\$8,958	\$62.82	\$10,889	
123	\$52.20	\$9,048	\$63.45	\$10,998	
124	\$52.72	\$9,138	\$64.08	\$11,107	
125	\$53.25	\$9,230	\$64.72	\$11,219	
126	\$53.78	\$9,322	\$65.37	\$11,331	
127	\$54.32	\$9,415	\$66.02	\$11,444	
128	\$54.86	\$9,509	\$66.68	\$11,558	
129	\$55.41	\$9,604	\$67.35	\$11,674	
130	\$55.96	\$9,700	\$68.02	\$11,791	
131	\$56.52	\$9,797	\$68.70	\$11,909	
<b>132</b>	<b>\$57.09</b>	<b>\$9,895</b>	<b>\$69.39</b>	<b>\$12,028</b>	<b>Administrative Services Manager Engineer Manager</b>
133	\$57.66	\$9,994	\$70.09	\$12,148	
134	\$58.24	\$10,094	\$70.79	\$12,270	
135	\$58.82	\$10,195	\$71.49	\$12,392	
136	\$59.41	\$10,297	\$72.21	\$12,516	
137	\$60.00	\$10,400	\$72.93	\$12,641	
138	\$60.60	\$10,504	\$73.66	\$12,768	
139	\$61.21	\$10,609	\$74.40	\$12,895	
140	\$61.82	\$10,715	\$75.14	\$13,024	
141	\$62.44	\$10,822	\$75.89	\$13,155	
142	\$63.06	\$10,931	\$76.65	\$13,286	
143	\$63.69	\$11,040	\$77.42	\$13,419	
144	\$64.33	\$11,150	\$78.19	\$13,553	
145	\$64.97	\$11,262	\$78.97	\$13,689	
146	\$65.62	\$11,374	\$79.76	\$13,826	
<b>147</b>	<b>\$66.28</b>	<b>\$11,488</b>	<b>\$80.56</b>	<b>\$13,964</b>	<b>Deputy APCO</b>
148	\$66.94	\$11,603	\$81.37	\$14,104	
149	\$67.61	\$11,719	\$82.18	\$14,245	
150	\$68.29	\$11,836	\$83.00	\$14,387	



# Fund Balances and Classifications

## ***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 fund 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 for 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, these include the size of the agency, commitment or assignments, and budget practices.



# Fund Balances and Classifications

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 of the preceding three fiscal years. This information will be provided each spring during the development of the budget to the Budget and Audit Committee, and then reported in the annual budget documents. 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.

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 tables below reflect the history of the District's operating funds (General Fund and Mobile Source DMV Fund AB 2766) from 2019/2020 - 2021/2022 and the budgeted 2022/2023 figures. Based on the target goals described above, the average General Reserve percentages for the three-year period are at 59%, which exceeds recommended fund balance reserve policy. The Contingency Reserves are at 5% of operating expenses. The District will be evaluating the current reserve levels as part of the final budget.

Operating Fund Balance and Expenditures			
Fiscal Year	Combined Fund Balance	Operating Expenditures (OE)	Ratio
2019/2020	\$2,395,338	\$4,511,715	53%
2020/2021	\$2,964,705	\$4,468,515	66%
2021/2022 *	\$3,210,197	\$5,046,123	64%
3 Year Average	\$2,856,747	\$4,675,451	61%
Projection 2022/2023	\$2,783,685	\$5,348,307	52%

<sup>1</sup> This is the projected fund balance less the committed reserves.

Contingency and General Fund Reserves						
Fiscal Year	Contingency	Contingency of OE	Special Reserve	Unassigned Reserve	% Committed of OE	% Combined of OE
2019/2020	\$225,586	5.0%	\$28,281	\$1,049,146	31.0%	36.0%
2020/2021	\$223,426	5.0%	\$28,281	\$1,049,146	26.7%	31.7%
2021/2022	\$252,306	5.0%	\$28,282	\$1,049,146	25.1%	30.1%
3 Year Avg.	\$233,773	5.0%	\$28,281	\$1,049,146	27.6%	32.6%
2022/2023	\$267,415	5.0%	\$28,281	\$1,049,146	27.9%	32.9%





## 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 classifications 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 of the Board (minute order).

**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) 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 (minute order and/or resolution).

**Non-spendable:** Prepaid expenses are 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 1 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
*Mutual Settlement	Unassigned Reserves	\$750,000
*Subject to change when payment is made to 115 Trust, pending board action		



# Cost Recovery

The District has calculated the cost recovery by program. The methodology has been updated in this budget cycle. The revenue for each program is added to the grant funding received for each specific program. The District estimates the time spent by employees in each program and calculates a percentage for that program. The services and supplies, and salaries and benefits from the general fund are allocated to each of these programs by percentage. The salary and benefits are adjusted by the intrafund transfer amounts of 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. Staff will work with the Board to adopt cost recovery goals for the other programs over the next year. Any short fall in program recovery is made up through AB 2766 DMV fees, only for activities to meet the California Clean Air Act, mutual settlement revenue and miscellaneous sources of income.

## Cost Recovery Fiscal Year 2021/2022

The cost recovery in the stationary source program is 91%. Cost recovery for the other programs range between 18% and 75%.

Projected Cost Recovery By Program FY 2021/2022					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	80%	2%	5%	8%	4%
Revenue	\$2,118,170	\$49,215	\$21,668	\$123,475	\$95,529
Grants <sup>1</sup>	\$306,116	\$1,782	\$8,781	\$7,130	\$3,565
Total	\$2,424,286	\$50,997	\$30,449	\$130,605	\$99,094
Salaries and Benefits <sup>2</sup>	\$2,163,518	\$54,088	\$135,220	\$216,352	\$108,176
Services and Supplies <sup>3</sup>	\$486,394	\$53,724	\$30,400	\$48,639	\$24,320
Total	\$2,649,912	\$107,812	\$165,620	\$264,991	\$132,496
Cost Recovery Percentage	91%	47%	18%	49%	75%
<sup>1</sup> The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 75% of AB617. <sup>2</sup> Reduced by the intrafund transfers from AB923, Solano Property Tax and FARMER, Moyer, CAPP <sup>3</sup> Reduced by any pass through grant amounts in Specialized Services.					



### Proposed Cost Recovery Fiscal Year 2022/2023

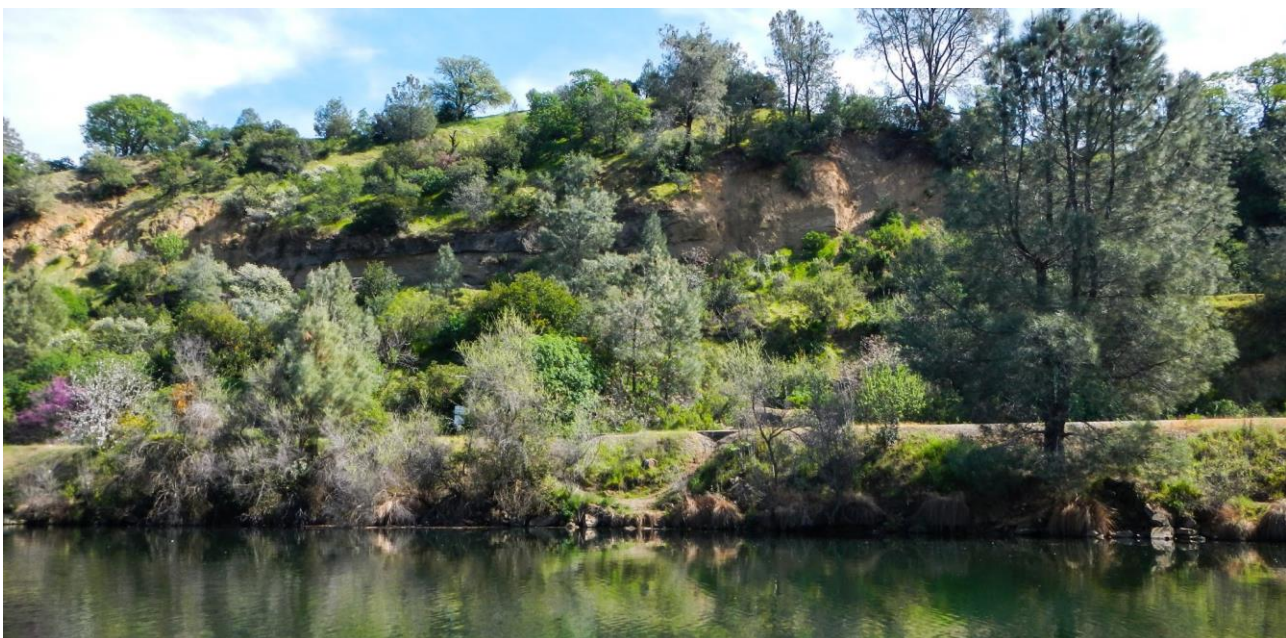
The proposed cost recovery in the stationary source program is 80%. This is below the Board goal of 90%. District staff is recommending a 4% increase based on the CPI as allowed by the fee schedules. Cost recovery for the other programs range between 20% and 55%.

Projected Cost Recovery By Program FY 2022/2023					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	81%	2%	5%	6%	5%
Revenue	\$2,086,143	\$45,000	\$22,000	\$127,000	\$90,900
Grants <sup>1</sup>	\$331,001	\$1,575	\$18,454	\$5,714	\$4,434
Total	\$2,417,144	\$46,575	\$40,454	\$132,714	\$95,334
Salaries and Benefits <sup>2</sup>	\$2,253,561	\$49,370	\$151,667	\$179,131	\$139,003
Services and Supplies <sup>3</sup>	\$771,408	\$44,400	\$51,917	\$61,318	\$47,581
Total	\$3,024,968	\$93,770	\$203,584	\$240,449	\$186,584
Cost Recovery Percentage	80%	50%	20%	55%	51%

<sup>1</sup> The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 75% of AB617. Prescribed fire included in ag burning.

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

<sup>3</sup> Reduced by any pass through grant amounts in Specialized Services.



Variance Greater Than \$5,000 and 20%		
Fund	Variance	Explanation
<b>General Fund Revenue</b>		
New Permits	-\$55,880	Decrease in applications
Air Toxic Hot Spots	-\$10,000	Cylcal program based on facilities subject to regulations
EPA Section 103 Grant	\$20,723	Increased funding for IT upgrades
Woodsmoke Reduction	\$150,000	New Targeted Airshed Grant
Equipment (Fixed Assets)	\$70,056	Air Monitoring Equipment included in Grants
<b>General Fund Expense</b>		
OBEB	-\$60,344	Moved Salaries to General Fund and reduces expenses
Retirement	\$106,781	Increase in salaries and UAL payment due
Unemployment Insurance	-\$5,250	Reduction in rates
Workers Compensation	\$7,762	Increased billing by YCPARMIA
Insurance-Public Liability	\$12,551	Increased billing by YCPARMIA
Other Benefits	\$31,705	Prior budget was short due to a change in accounting procedures
Indirect/Overhead A-87 Costs	\$90,000	Prior year budget reflected refunds, this budget reflects actuals
Professional & Specialized	-\$100,000	Offset partially by Other Benefits and reduced database upgrades
Rents and Lease Equipment	\$7,556	Increase in rental for copiers
Equipment (Fixed Assets)	\$70,056	Grant money received to purchase monitoring equipment and new servers are needed for district operations
<b>AB 2766 Revenue</b>		
		No variances
<b>AB 2766 Expense</b>		
Regular Employees	-86409	Moved salaries to General Fund for Moyer/CAPP support
Vacation Buyback	-\$10,000	Reduced payout since vacations have resumed
Retirement	-\$27,561	Reorganization and reduction in FTE in this program
OPEB	-\$17,099	Reduced OPEB contribution
Employee Group Insurance	\$23,117	Increase UAL payment due
Administrative Intrafund Transfer	-\$112,283	Moved salaries to General Fund for Moyer/CAPP support
Due to (+) Fund Balance Operating	\$216,482	Adding to Fund Balance





Variance Greater Than \$5,000 and 20%		
Fund	Variance	Explanation
<b>AB 923 Revenue</b>		
Due from (-) Fund Balance	\$352,976	Reduced grants results in less fund balance required
<b>AB 923 Expense</b>		
AB 923 Grants	-\$357,175	Reduction in grant incentives versus prior budget
<b>Solano Property Revenue</b>		
		No variances
<b>Solano Property Expense</b>		
Due to (+) Fund Balance	-\$9,861	Increasing fund balance but less than the prior budget
<b>FARMER Revenue</b>		
FARMER Grants	\$1,007,000	Delayed funding on State's part, 2 years of funding in this budget
Interest	-\$8,525	Reduced fund balance thus less interest earned
<b>FARMER Expense</b>		
FARMER Grants	\$566,223	Increased funding allowing for more grants
Due to (+) Fund Balance	\$43,511	Increased funding allowing for admin fees to be expended later
<b>Moyer Revenue</b>		
MOYER	\$1,294,210	New program not previously in the budget
Moyer Reserve	\$474,640	New program not previously in the budget
<b>Moyer Expense</b>		
Moyer Grants	\$1,156,096	New program not previously in the budget
Administrative/Intrafund Transfer	\$125,120	New program not previously in the budget
Due to (+) Fund Balance	\$490,134	New program not previously in the budget
<b>CAPP Revenue</b>		
CAPP Grant	\$1,065,113	New program not previously in the budget
<b>CAPP Expense</b>		
CAPP Grants	\$510,584	New program not previously in the budget
Administrative/Intrafund Transfer	\$49,927	New program not previously in the budget
Due to (+) Fund Balance	\$507,029	New program not previously in the budget



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 AB 2766	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 AB 923	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 through AB 617.



<b>REVENUE ACCOUNTS (Alphabetical Order) DESCRIPTION</b>	
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)	Incentive program to assist with the replacement of qualified agricultural equipment.
Federal Revenue	Pass through 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.
Moyer	Incentive program for replacement of vehicles, equipment and infrastructure improvements that support California's transformation to near-zero or zero emission technology.
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	(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.



**REVENUE ACCOUNTS (Alphabetical Order) DESCRIPTION**

Stale Date Warrants	Warrants over six months old that have not been cashed.
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.
US EPA Targeted Airshed Grant	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.





<b>EXPENSE ACCOUNTS (Alphabetical Order) DESCRIPTION</b>	
AB 923 Grant Program	DMV AB 923 grant programs.
Administrative Indirect Cost	A-87 Costa Allocation with Yolo Conty and Intrafund charges.
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.
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 YPARMIA (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.



**EXPENSE ACCOUNTS (Alphabetical Order)    DESCRIPTION**

Miscellaneous Expense	This category is for miscellaneous expenses that do not fall under any established account number.
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, 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 Department Expense - Other	Items such as 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
COVID-19	Corona Virus Disease
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 for Agricultural Replacement Measures for Emission Reductions Program
FY	Fiscal Year



ACRONYM	DEFINITION
GASB	Government Accounting Standards Board
IT	Information Technology
MOU	Memorandum of Understanding
NOV	Notice of Violation
OPEB	Other Post-Employment Benefits
PEMHCA	Public Employees' Medical and Hospital Care Act
PEPRA	Public Employees' Pension Reform Act
PERL	Public Employees' Retirement Law
PERP	Portable Equipment Registration Program
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

## 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

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YoloSolanoAir





“To protect human health and property from the harmful effects of air pollution.



YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT  
1947 Galileo Court, Suite 103, Davis, CA 95618  
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