



YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
FINAL BUDGET FISCAL YEAR 2020/2021**

Mat Ehrhardt, P.E.

Executive Director/APCO





YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT FINAL BUDGET FISCAL YEAR 2020/2021

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MISSION:

To protect human health and property from the harmful effects of air pollution. We take that charge seriously. We believe that every person has the right to clean air every day. We seek to achieve that goal in all of our work, from rulemaking to permitting, from enforcement to public education, from planning to monitoring.

Board of Directors

The District is governed by a 14-member board comprised of elected representatives from both counties including County Board of Supervisors and Mayors or City Council Members from the various cities in the District.

Board Member

John Vasquez, Chair

Jim Provenza, Vice Chair

Harold Anderson

Monica Brown

Duane Chamberlain

Jim Ernest

Dilenna Harris

Ronald Kott

Gloria Partida

Beverly Sandeen

Gary Sandy

Don Saylor

Tom Stallard,

Skip Thomson

Representing

Solano County Supervisor, Fourth District

Yolo County Supervisor, Fourth District

City of Winters, Council Member

Solano County Supervisor, Second District

Yolo County Supervisor, Fifth District

City of Dixon, Council Member

City of Vacaville, Council Member

City of Rio Vista, Mayor

City of Davis, Mayor

City of West Sacramento, Council Member

Yolo County Supervisor, Third District

Yolo County Supervisor, Second District

City of Woodland, Council Member

Solano County Supervisor, Fifth District

Executive Director Letter

Board of Directors:

The final budget for 2020/2021 promotes Yolo-Solano Air Quality Management District's steadfast commitment to protecting public health and property from the harmful effects of air pollution. The budget represents the financial roadmap for the District to achieve this mission and the objectives set forth by the Board, state, and federal laws. We continue our pledge to conservative financial management and planning policies to ensure core programs and services are provided in a cost-effective manner to local residents and businesses. Further, we strive to advance and strengthen our work with the community, industry, and partners to achieve solutions to the challenge of protecting air quality.

Based on projections for 2020/2021 the Board approved a cost recovery adjustment based on the CPI of 3.3% effective July 1, 2020. The current cost recovery adjustment adheres to past precedent of not raising fees beyond the CPI to minimize the financial impact rate increases may have on permit holders.

The final budget shows a modest 1% increase over the approved 2019/2020 budget. This is in recognition of the unique and challenging situation we are currently experiencing due to COVID-19. Within the final budget reductions are reflect in income and expenditures line items based upon information currently available. The final budget is balanced with adequate reserves and contingencies available.

Budget Highlights include:

- Operating Budget reduction of 11.3% from 2019/2020 Approved Budget.
- Operating contingency reserve of \$1,929,481 which can be used in fiscal emergency
- Budget includes \$3.7 million in incentive grant funding supporting community-based projects
- The District will prepay the unfunded CalPERS pension liability of \$199,618.
- The District will make Other Post-Retirement Employee Benefits (OPEB) annual payment of \$199,045.

Respectfully submitted,



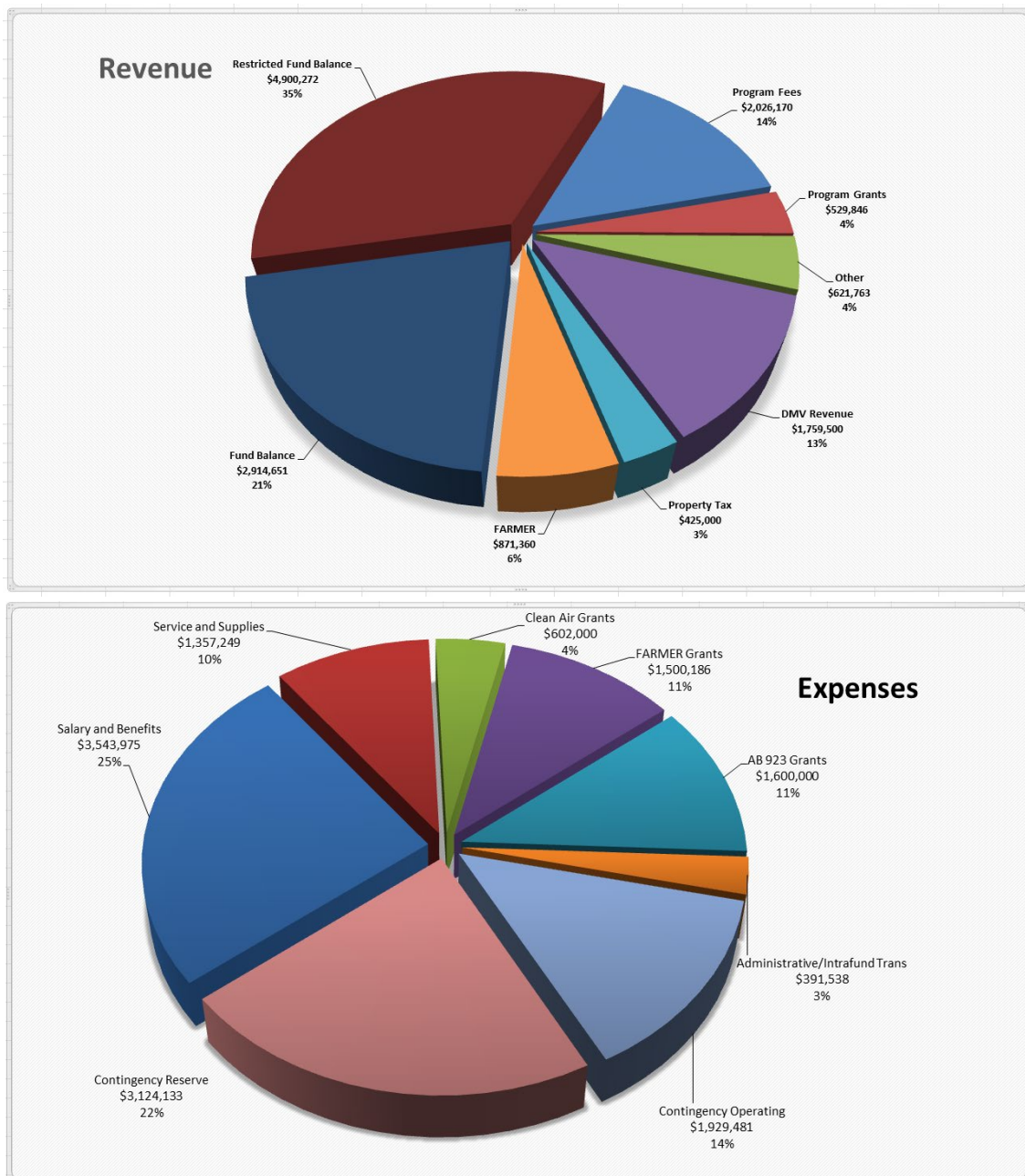
Mat Ehrhardt, P.E.

Executive Director/Air Pollution Control Officer

Budget-at-a-Glance

The following charts summarize the revenues and expenses of the fiscal year 2020/2021 budget, totaling \$14,048,562. Our major sources of revenue are generated from the stationary source program, DMV vehicle registrations, federal and state grants and property tax revenues. Expenditures continue to be salaries and benefits, services, supplies, equipment and grant programs. Of the total budget, \$4,901,224 is considered the operating budget of the District, with the balance being restricted due to legislation and/or District Board policy.

The General Fund Reserve balance of \$299,146 (approximately 6% of the operating budget), along with the estimated operating contingency reserve of \$1,929,481, can be used during a fiscal emergency. The District has also set aside \$750,000 in a restricted settlement account to deal with long term pension obligations and Other Employee Post-Retirement Benefits (OPEB).



About The Yolo-Solano Air Quality Management District

District History

The Yolo-Solano AQMD 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. The District has jurisdiction of all of Yolo County and the northeast portion of Solano County from Vacaville on the west to Rio Vista on the south. Our District is unique in that 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. Our District is one of 35 air districts in the state.

Air Quality Management Districts and Their Functions

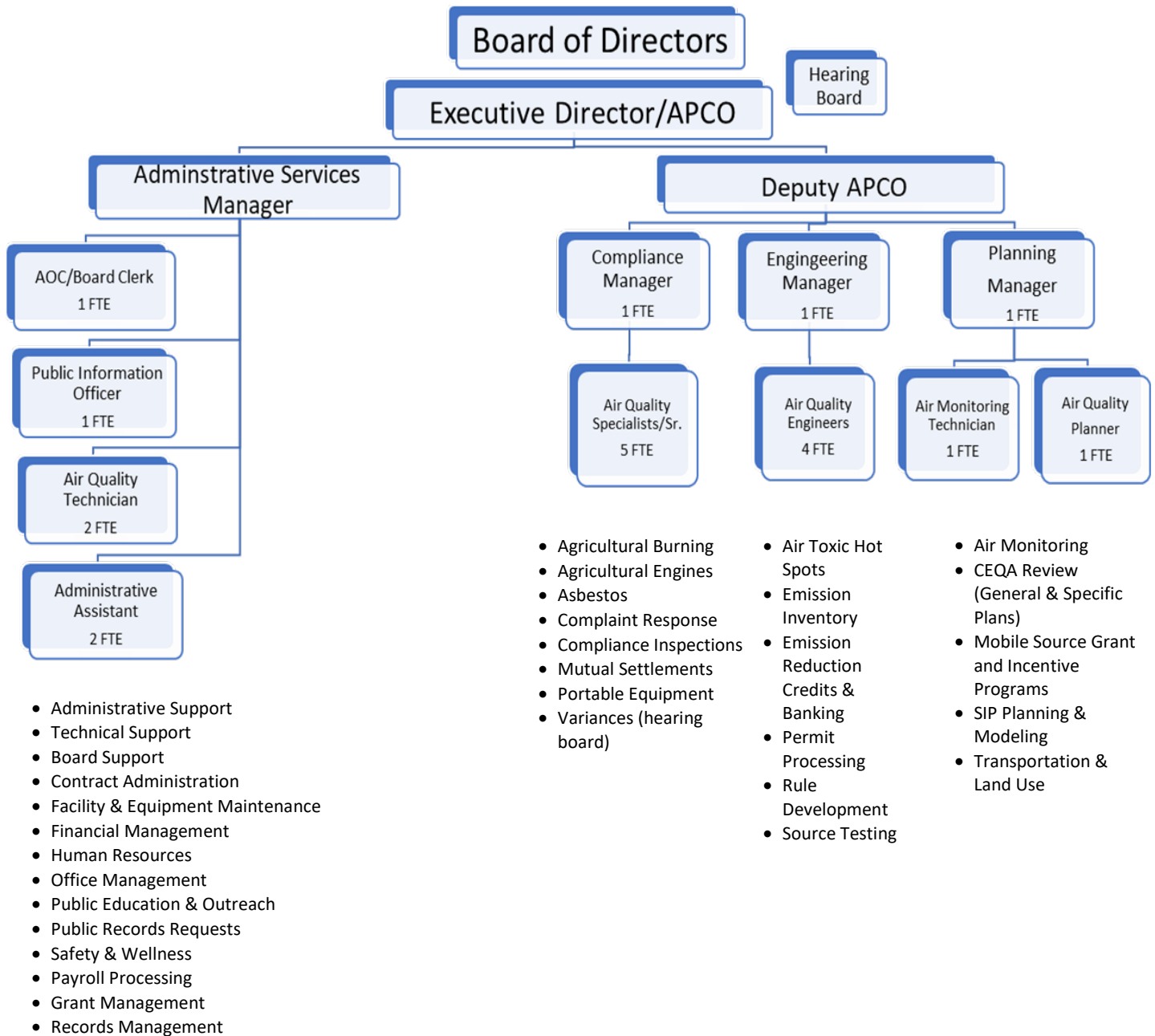
Air pollution regulation in California occurs at three levels: federal, state and local. Local and regional air districts are charged by statute with the primary responsibility to control air pollution from non-vehicular, i.e., stationary or industrial sources. The goal of this control effort is to achieve and maintain the state ambient air quality standards which are adopted by the California Air Resources Board (ARB) and to endeavor to attain and maintain the national ambient air quality standards adopted by the federal Environmental Protection Agency (EPA). All of the powers and duties of the air district (as well as ARB) are set forth in the California Health and Safety Code, while the powers and duties of the EPA can be found in the federal Clean Air Act.

The legislature has given the districts a number of tools to carry out their responsibilities. Acting through district boards of directors, the districts enact rules and regulations which apply to stationary sources and indicate which sources need permits to construct and operate, the criteria which must be met to receive such permits, and nature and amount of various pollutants which a source may emit. Stationary sources include but are not limited to dry cleaners, gasoline fueling stations, grain mills, auto body paint shops, agricultural engines, and manufacturing operations. Air districts also have control over area sources (residential fuel combustion and agricultural burning).



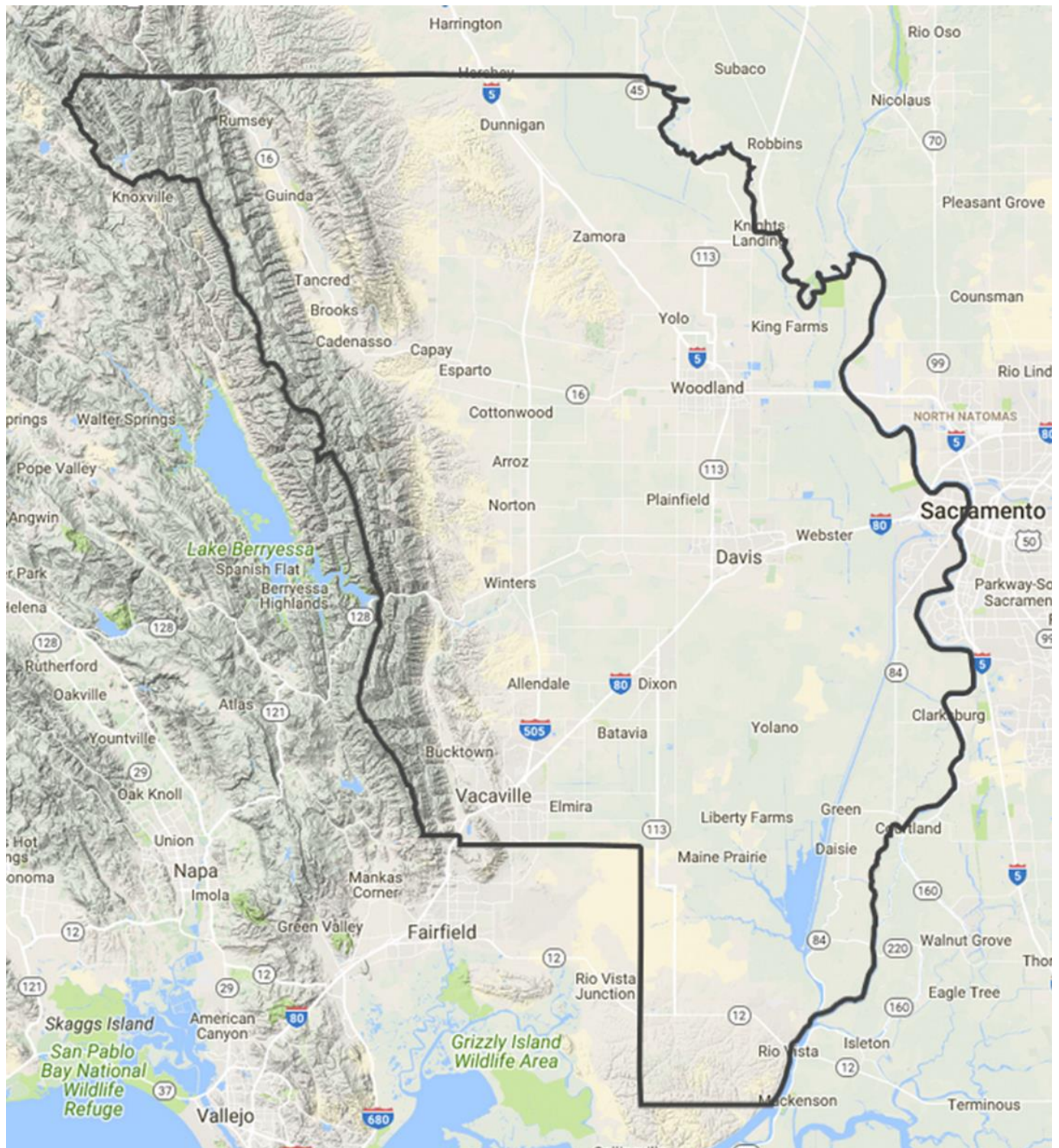
Organizational Chart and Division Responsibilities

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 the 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 four divisions of the District and their responsibilities and full time equivalence are outlined below.



District Boundaries

District Map



The District boundaries include all of Yolo County and the northeastern portion of Solano County

Goals and Accomplishments by Division

Administration

Accomplishments for Fiscal Year 2019/2020

Update the financial policy for budget and audit committee review and approval as accounting practices are evaluated and cost recovery policy is refined. The policy will include the organizations purpose, objectives, fund balance and reserves, mid-year Board review, independent auditing, internal controls, budget process, long-term obligations and cost recovery. **The project is ongoing and will be continued into this fiscal year.**

Operate the in-house accounting system (operating fund) while reconciling with the current County system to the extent that the funds can be audited side by side. The end goal will be to have the system operating as needed to be audited by June 30, 2019. **This project is completed.**

Maintain and build relationships with different communities with regards to the District's outreach and education programs. **The Public Information Officer participated in numerous community events and has created a number of educational materials which are distributed at various events and by request.**

Engage and support potential stakeholders in applying for VW Environmental Mitigation Plan funds. **This project is ongoing and will continue into fiscal year 2020/2021.**

Goals for Fiscal Year 2020/2021

Continue to update the financial policy for budget and audit committee review and approval as accounting practices are evaluated and cost recovery policy is refined. The policy will include the fund balance and reserves, auditing, internal controls, budget process, long-term obligations and cost recovery.

Continue to develop and refine the in-house accounting system and complete year-end closing processes as refined due to the new in-house system. Train to use QuickBooks for the budget process to automate information.

Upgrade the Ag Burn portion of the website to make it more user friendly for our clientele and automate agriculture burn processes to streamline the program as much as possible.

Upgrade our contact form on the website to provide a drop-down menu for various correspondence. This will automate the process and create electronic documentation of communication.

Apply for COVID-19 relief as provided for in any upcoming funding allocations from the state or federal government.

Planning & Air Monitoring

Accomplishments for Fiscal Year 2019/2020

Expend the District's 2nd allocation of funding for the Agricultural Replacement Measures for Emission Reductions (FARMER) program. **The District's Year 2 FARMER funds have been obligated and the District has requested Year 3 funding to continue the FARMER program. In addition, District staff have applied for an EPA Targeted Airshed Grant for additional funds that can be used to supplement the FARMER program.**

Work in collaboration with the other air districts of the Sacramento Federal Nonattainment Area to prepare an ozone attainment plan for the federal 2015 8-hour ozone standard, and submit this plan to EPA for approval. **District staff have worked with other regional air districts, the Air Resources Board and EPA to develop the plan for the 2015 federal ozone standard. This effort will continue in the next fiscal year as modeling results determine the amount of ozone precursor reductions needed to meet the standard by the attainment year.**

Fully expend the District's first allocation of funding for the woodsmoke reduction program. ***All of the District's first allocation of funding for this program has been expended, and vouchers have been issued for the majority of the second funding allocation. In addition, District staff have applied for an EPA Targeted Airshed Grant for additional funds that can be used to supplement this program.***

Outreach to jurisdictions and other organizations to identify qualifying projects and secure funding from the Volkswagen settlement for the District. **Outreach efforts have been extended over the past fiscal year to jurisdictions and organizations that are potential candidates for receiving Volkswagen settlement funds. District staff will continue with these outreach efforts while settlement money is available.**

Goals for Fiscal Year 2020/2021

Expend the District's 3rd allocation of funding for the Agricultural Replacement Measures for Emission Reductions (FARMER) program. If additional funding for this program becomes available from other sources, begin the process of obligating and expending these additional funds.

Submit the Reasonably Available Control Technology State Implementation Plan (RACT SIP) for the 2015 ozone standard to EPA.

Fully expend the District's second allocation of funding for the woodsmoke reduction program. If additional funding for this program becomes available from other sources, begin the process of obligating and expending these additional funds.

Work with underserved communities within the District to identify opportunities for improving bicycle and pedestrian infrastructure benefiting schools in these communities.

Compliance

Accomplishments for Fiscal Year 2019/2020

The compliance division experienced a 50% turnover in staff between November 2018 and November 2019, followed by the shelter-in-place order which ceased nearly all physical inspections. Despite that, staff was able to accomplish good results in terms of inspecting facilities, ensuring compliance, and investigating complaints.

Inspect stationary sources (except emergency back-up generators and small boilers) at least once every 12 months and emergency back-up generators and small natural gas fired boilers once every 24 months. **District compliance staff completed 834 ongoing annual inspections during the fiscal year plus an additional 763 other inspections. Currently 35% of District Permits to Operate (PTOs) are overdue for inspection.**

Agricultural engines are scheduled to be inspected every 36 months. **There were 145 Ag engines inspected this fiscal year. Currently 39% of District Ag engine registrations are overdue for inspection.**

Inspect 33% of the PERP (portable equipment registration program) units registered with the District as the Ohome district annually. **In FY 2019-2020 compliance staff conducted 113 registered PERP inspections, 53 of**

which have YSAQMD as the home district. This accounts for approximately 6% of the PERP units currently registered to YSAQMD. District staff also inspected 24 exempt or unpermitted/unregistered portable units.

In a timely manner, settle Notices of Violations (NOV), with a goal to complete in 270 days or less from date of issuance. **During the fiscal year the District issued 158 NOVs and settled 110 NOVs, with 90% being settled in less than 270 days. There are currently 105 In Process NOVs, of which 49 are over 270 days.**

Conduct weekly surveillance inspections for asbestos renovations and demolitions, primarily to identify projects that have failed to comply with District Rules and the Federal Asbestos NESHAP. **This goal was not realized in FY 2019/2020 due to a staffing change in the asbestos program mid-year followed by the current Shelter-in-Place restrictions. Despite this, District compliance staff identified seven (11) non-compliant renovations/demolitions this fiscal year.**

Revise District Rule 5.1 - Procedure before the Hearing Board, and Rule 5.2 - Upset/Breakdown Conditions: Emergency Variance, and promulgate rule amendments to improve the effectiveness of these rules. **Preliminary work began in the 2019/2020 fiscal year and will be carried forward into the 2020/2021 fiscal year.**

Conduct the first round of Oil and Gas compliance inspections at gas production facilities. Ensure that gas producers are registered with ARB and the District, and have initiated Leak Detection and Repair (LDAR) programs. **The District adopted Rule 3.26 on October 9, 2019, and provided Oil and Gas facility operators with a compliance advisory on October 16, 2019. Currently all but one (1) of the 15 Oil and Gas operators in the district have completed registration and initiated LDAR inspection programs. Twelve oil and gas facilities have been inspected this fiscal year.**

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. **This process has not been initiated. This goal will be carried forward into the 2020/2021 fiscal year.**

Goals for Fiscal Year 2020/2021

Once Shelter-Place restrictions expire and field inspections are possible, conduct on average

- 100 ongoing Stationary Source inspections per month,
- 15 agricultural inspections per month,
- 15 registered PERP (portable equipment registration program) unit inspections per month,
- In the meantime, perform as many remote inspections as feasible.

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.

Review District Rule 5.1 – Procedure before the Hearing Board, and Rule 5.2 – Upset/Breakdown Conditions: Emergency Variance, and promulgate rule amendments to improve the effectiveness of these rules.

Ensure that gas producers are conducting required quarterly Leak Detection and Repair inspections and repairing leaks within relevant timeframes.

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.

Accomplishments for Fiscal Year 2019/2020

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. **Approximately 50% of all ATCs/PTOs were processed within the specified timeframes. Currently there are no Title V, CAF, or ERC applications overdue.**

Adopt a rule to implement the State Greenhouse Gas Emission Standards for Crude Oil and Natural Gas Facilities and register all applicable facilities by the end of the fiscal year. **The Oil and Gas Equipment Registration Rule (Rule 3.26) was adopted on October 9, 2019. Registrations for the majority of the facilities have been submitted to the California Air Resources Board, and the remaining facilities are expected to be registered by the end of the Fiscal Year.**

Finalize prioritizations for automotive body shops as part of the AB 2588 restart program. Review updated Toxic Emissions Inventory Plans for AB 2588 Core facilities. **Prioritizations for automotive body shops have been put on hold as the California Air Resources Board and CAPCOA work on an industrywide guidance for this source type. Review of core facility plans has been completed and Toxic Emission Inventory Reports have been received by the District.**

Adopt amendments to the Stationary internal Combustion Engine Rule (Rule 2.32) by the end of the fiscal year. **An analysis of the engines subject to the Assembly Bill 617 Best Available Retrofit Control Technology requirements has shown that an amendment to Rule 2.32 is not required at this time.**

Goals for Fiscal Year 2020/2021

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.

Complete revision to engineering standard evaluation packages for gasoline dispensing facilities, boilers, and emergency engines.

Review updated Toxic Emissions Inventory Plans and Reports for AB 2588 Core facilities.

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



Budget Summary Fiscal Year 2020/2021 Budget

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. Our fifth fund was added to provide tracking of an incentive program, Funding Agricultural Replacement Measures for Emission Reductions (FARMER). The funds are briefly outlined below. Revenue and expenditure account descriptions begin on page 32.

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 ARB and the EPA. Revenue supports 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 provides grant funding toward 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-thru money. Revenue received from Solano County is used toward the Clean Air Funds program.

FARMER: The Funding Agricultural Replacement Measures for Emission Reductions fund manages the necessary tracking to support a new incentive program relating to the replacement of qualified agricultural equipment.

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 DMV AB 2766 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 DMV AB

2766, as well as classifications of the fund balances for fiscal year 2020/2021, as required under Government Accounting Standards Board (GASB) Statement No. 54. See page 28 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-Retirement 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 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							
2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
\$105,000	\$110,000	\$127,400	\$130,000	\$201,000	\$207,000	\$228,000	\$239,618

Future ADC Based on June 19, 2020 Report		
2020/2021	2021/2022	2022/2023
\$199,045	\$206,052	\$198,288

*Budgeted amount for FY 2020/2021

The District contributes the ADC at the beginning of 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 updated actuarial showed a slight decrease in ADC from 2019/2020 to 2020/2021. The decrease is due to a number of factors including: health care costs; new mortality projections; 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.

CERBT Account Summary as of June 30, 2020	
Beginning Balance	\$1,036,950
Contributions	\$239,618
Earnings	\$40,064
Expense	(\$893)
Ending Balance	\$1,315,739

Pension: 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.

Section 20814(c) of the California Public Employees' Retirement Law (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 the July 1 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:

Fiscal Year	Employer Rate	Employer Payment of Unfunded Liability
2016/2017	8.88%	\$75,911 (lump sum prepayment paid)
2017/2018	8.91%	\$96,840 (lump sum prepayment paid)
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)

PEPRA Members:

Fiscal Year	Employer Rate	Employer Payment of Unfunded Liability
2016/2017	6.55%	\$18 (lump sum prepayment paid)
2017/2018	6.53%	\$56 (lump sum prepayment paid)
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)

General Fund

The Board of Director's approved a cost recovery fee adjustment of 3.3% that affects the Stationary Source Program, Agricultural Engine Registration Program and Asbestos Program fees. The adjustment under the final budget is based on the California Consumer Price Index (CPI) April-to-April prior years (2018-2019) effective July 1, 2020. The cost recovery in the stationary source program is expected to be 71% this year which is less than the Board adopted goal of 90%. Cost recovery in the program is expected to be 99% in fiscal year 2019-2020. This is higher due to the receipt of our initial allocation for the Oil and Gas grant. The cost recovery in the other District programs is projected to be between 27% and 106% for fiscal year 2020/2021. The tables outlining the General Fund programs can be found on pages 18-19.

Revenue Highlights:

Fiscal Year 2020/2021 will see continued revenue in two new programs that were initially funded last year. The legislature passed AB 617 which is intended to improve air quality and reduce exposure in communities most impacted by air pollution. The amount of grant funding for this program will decrease from \$136,000 to \$132,000 in the second year of funding. The District also expects to receive an additional \$100,000 for the ARB Oil and Gas methane regulation. The Fund Balance available for Fiscal Year 2020/2021 is estimated to be \$2,306,666.

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 2018 and April 2019. The CPI increase is 3.3% and 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 2020/2021 employer rates for Classic Members to be 11.031% and for New Members 7.732%.

Actuarial Determined Contribution: The District is proposing to transfer the annual required contribution of \$199,045 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: A decrease of \$95,859 is proposed. This is a combination of expense reductions in a number of account line items, but mainly due to a reduction in costs allocated for the database upgrade.

Equipment: The District will postpone replacement of one fleet vehicle.

Contingency: There is \$1,467,580 available for unanticipated expenses. The District will be exploring options to reduce pension and OPEB.

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 activities to implement the California Clean Air Act.

Revenue Highlights:

Revenue is expected to decrease slightly by \$4,750 as compared to last year. The projected 2020/2021 Fund Balance available as cash is \$607,985.

Expenditure Highlights:

We are projecting a decrease in salaries and benefits by \$18,366 over the course of the 2020/2021 budget. There is a decrease in the budget for Services and Supplies, by \$5,150. Clean Air Grant funds are due to increase by \$13,000 as compared to last year's adopted budget. This is due to requests to postpone funding for projects delayed due to Covid-19.

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 increase slightly to \$626,000. The Fund Balance estimated to be available for 2020/2021 is \$2,352,314.

Expenditure Highlights:

The District will continue to focus on replacing school buses during 2020/2021. We are budgeting \$1,600,000 in grant funding for this purpose. The projects obligated for fiscal year 2019/2020 were delayed due to delayed delivery of buses. These funds have been reallocated to the current fiscal year.

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 2020/2021 budget is \$375,000. The Fund Balance estimated to be available for Fiscal Year 2020/2021 is \$962,946.

Expenditure Highlights:

The District is asking the Board to expend \$480,000 in projects for 2020/2021, a net increase of \$30,000 obligated funds carried over from last fiscal year.

FARMER Grant Program

The District anticipates receiving additional funds to support this incentive program relating to the replacement of qualified agricultural equipment.

Revenue Highlights:

It is anticipated to receive approximately \$871,360 for the third year of this agricultural incentive program. This is a reduced amount due to State funding.

Expenditure Highlights:

Approximately \$1,500,186 will be used as incentives to replace specific agricultural equipment. Up to 12.5% of the revenue received is allowed to support the program.

FISCAL YEAR 2020/2021 FINAL BUDGET**Consolidated Overview**

Consolidated Budget Summary				
	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
General Fund	\$5,180,123	\$5,689,340	\$5,427,920	\$247,797
AB 2766 Mobile Source	\$1,727,198	\$1,705,645	\$1,785,485	\$58,287
AB 923 Mobile Source	\$2,337,950	\$2,388,627	\$2,978,314	\$640,364
Solano Property Tax	\$1,218,837	\$1,413,127	\$1,387,946	\$169,109
FARMER	\$3,443,237	\$3,464,012	\$2,468,897	(\$974,340)
Total Revenues¹	\$13,907,345	\$14,660,750	\$14,048,562	\$141,217
Salaries and Benefits	\$3,658,200	\$3,223,956	\$3,543,975	(\$114,225)
Service and Supplies	\$1,672,883	\$1,349,171	\$1,748,787	\$75,904
Clean Air Grants	\$559,000	\$455,800	\$602,000	\$43,000
AB 923 Grants	\$1,000,000	\$0	\$1,600,000	\$600,000
FARMER Grants	\$1,543,237	\$1,816,900	\$1,500,186	(\$43,051)
Contingency Operating	\$1,718,411	\$2,914,651	\$1,929,481	\$211,070
Contingency Restricted	\$3,809,850	\$4,900,272	\$3,124,133	(\$685,717)
Total Expenditures	\$13,961,581	\$14,660,750	\$14,048,562	\$86,981

¹ Revenues shown include the cash that is moving forward to the new fiscal year and is available for use.



Revenue and Expenditure by Fund

General Fund				
Revenue	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
Stationary Source Programs				
Renewal Permits	\$1,500,000	\$1,849,096	\$1,408,664	(\$91,336)
New Permits	\$190,000	\$209,437	\$168,000	(\$22,000)
Source Testing	\$90,000	\$120,766	\$100,000	\$10,000
Subtotal	\$1,780,000	\$2,179,299	\$1,676,664	(\$103,336)
Stationary Source Grants				
EPA Section 105 Pilot Grant	\$78,110	\$77,017	\$78,000	(\$110)
ARB Subvention Grant	\$87,850	\$87,745	\$87,596	(\$254)
ARB AB 197 Grant	\$12,500	\$12,583	\$12,500	\$0
Prescribed Fire Grant	\$20,000	\$18,000	\$20,000	\$0
Subtotal	\$198,460	\$195,345	\$198,096	(\$364)
Miscellaneous Programs				
Ag Engine Registration	\$76,000	\$78,400	\$79,256	\$3,256
Ag Burning	\$17,000	\$22,682	\$23,000	\$6,000
Asbestos	\$137,000	\$160,105	\$121,250	(\$15,750)
ARB Portable Equipment	\$60,000	\$60,000	\$60,000	\$0
Air Toxic Hot Spots	\$51,000	\$67,250	\$66,000	\$15,000
Subtotal	\$341,000	\$388,437	\$349,506	\$8,506
Miscellaneous Grants				
ARB AB 617 Grant	\$136,000	\$73,934	\$132,000	(\$4,000)
EPA Section 103 Grant	\$12,750	\$13,262	\$12,100	(\$650)
CAPCOA Woodsmoke Reduction	\$125,000	\$99,522	\$87,650	(\$37,350)
ARB Oil and Gas Grant	\$100,000	\$100,000	\$100,000	\$0
Subtotal	\$373,750	\$286,718	\$331,750	(\$42,000)
Other				
Mutual Settlements	\$135,000	\$206,932	\$125,000	(\$10,000)
Interest	\$2,500	\$43,391	\$36,200	\$33,700
Intrafund Transfers	\$433,338	\$514,302	\$391,538	(\$41,800)
Penalties and Miscellaneous	\$9,000	\$7,524	\$11,000	\$2,000
Sale of Fixed Assets	\$500	\$0	\$1,500	\$1,000
Subtotal	\$580,338	\$772,149	\$565,238	(\$15,100)
Total	\$3,273,548	\$3,821,948	\$3,121,254	(\$152,294)
Fund Balance	\$1,906,575	\$1,867,392	\$2,306,666	\$400,091
Total Revenue Available	\$5,180,123	\$5,689,340	\$5,427,920	\$247,797
Salaries and Benefits	\$2,816,000	\$2,499,005	\$2,720,141	(\$95,859)
Services and Supplies	\$1,423,180	\$867,418	\$1,228,199	(\$194,981)
Equipment	\$30,000	\$16,250	\$12,000	(\$18,000)
Total Requirements	\$4,269,180	\$3,382,673	\$3,960,340	(\$308,840)
Contingency	\$1,301,013	\$2,306,666	\$1,467,580	\$166,567
Total Expenses	\$5,570,193	\$5,689,340	\$5,427,920	(\$142,273)

General Fund				
Expenditure Detail	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
Regular Employees	\$1,763,000	\$1,574,180	\$1,709,572	(\$53,428)
COVID FFCRA Earnings	\$0	\$2,920	\$20,000	\$20,000
Extra-Help	\$0	\$0	\$25,000	\$25,000
Overtime	\$18,500	\$17,786	\$19,540	\$1,040
Vacation Buyback	\$16,500	\$5,396	\$15,430	(\$1,070)
Retirement	\$275,000	\$253,152	\$265,500	(\$9,500)
Medicare and Social Security	\$24,000	\$23,008	\$24,789	\$789
Employee Group Insurance	\$296,000	\$213,159	\$218,488	(\$77,512)
OPEB	\$320,000	\$316,765	\$323,102	\$3,102
Unemployment Insurance	\$9,000	\$5,977	\$7,946	(\$1,054)
Workers Compensation Insurance	\$14,000	\$13,548	\$15,565	\$1,565
Other Benefits/Expenses	\$80,000	\$73,114	\$75,209	(\$4,791)
Salary & Benefit Total	\$2,816,000	\$2,499,005	\$2,720,141	-\$95,859
Clothing and Personal Supplies	\$2,000	\$942	\$1,700	(\$300)
Communications	\$17,000	\$13,844	\$16,000	(\$1,000)
Food	\$2,000	\$2,138	\$2,400	\$400
Household Expense	\$2,500	\$3,034	\$2,500	\$0
Household Expense-Contracts	\$17,500	\$16,191	\$17,500	\$0
Insurance-Public Liability	\$47,180	\$48,417	\$29,299	(\$17,881)
Maint-Equipment	\$18,000	\$2,948	\$15,500	(\$2,500)
Maint-Bldgs & Improv	\$900	\$2,166	\$2,600	\$1,700
Medical, Dental & Lab Supplies	\$500	\$1,252	\$500	\$0
Memberships	\$9,000	\$11,075	\$12,500	\$3,500
Miscellaneous Expense	\$1,400	\$2,532	\$1,200	(\$200)
Office Expense	\$11,500	\$10,477	\$12,500	\$1,000
Office Expense-Postage	\$9,000	\$6,897	\$9,000	\$0
Office Expense-Printing	\$5,000	\$5,287	\$5,000	\$0
Indirect/Overhead A-87 Costs	\$18,000	-\$17,069	\$7,000	(\$11,000)
Auditing and Fiscal Services	\$39,400	\$27,675	\$43,000	\$3,600
Information Services	\$63,000	\$62,588	\$68,000	\$5,000
Legal Services	\$48,000	\$43,200	\$45,000	(\$3,000)
Medical Services	\$1,000	\$950	\$1,000	\$0
Professional & Specialized	\$770,000	\$356,873	\$600,000	(\$170,000)
Board Member Stipends	\$16,000	\$7,200	\$13,000	(\$3,000)
Publications & Legal Notices	\$7,000	\$3,446	\$6,000	(\$1,000)
Rents & Leases-Equipment	\$2,800	\$1,603	\$2,200	(\$600)
Rents & Lease-Bldgs & Improv	\$205,000	\$195,176	\$205,000	\$0
Minor Equipment	\$12,000	\$960	\$10,500	(\$1,500)
Training Expense	\$10,500	\$3,374	\$10,500	\$0
Special Dept. Expense-Other	\$24,500	\$1,598	\$20,000	(\$4,500)
Transportation & Travel	\$25,700	\$15,501	\$26,300	\$600
Vehicle Fuel	\$12,000	\$15,801	\$16,000	\$4,000
Utilities	\$14,000	\$12,399	\$14,000	\$0
Capital Lease and Interest	\$10,800	\$8,942	\$12,500	\$1,700
Equipment (Capital Assets)	\$30,000	\$16,250	\$12,000	(\$18,000)
Services, Supplies & Equipment	\$1,453,180	\$883,668	\$1,240,199	(\$212,981)
Contingency	\$1,301,013	\$2,306,666	\$1,467,580	\$166,567
Operating Expenditures	\$5,570,193	\$5,689,340	\$5,427,920	(\$142,273)

AB2766 Mobile Source				
Revenue	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
DMV Revenue	\$1,182,000	\$1,173,334	\$1,173,000	(\$9,000)
Interest	\$250	\$4,365	\$4,500	\$4,250
Total	\$1,182,250	\$1,177,699	\$1,177,500	(\$4,750)
Fund Balance	\$544,948	\$527,946	\$607,985	\$63,037
Total Revenue Available	\$1,727,198	\$1,705,645	\$1,785,485	\$58,287
Expenditures				
Regular Employees	\$553,000	\$474,260	\$539,802	(\$13,198)
COVID 19 FFCRA		\$2,000	\$15,000	\$15,000
Overtime	\$2,000	\$300	\$2,000	\$0
Vacation/Payroll Buyback	\$9,200	\$4,800	\$9,000	(\$200)
Retirement	\$84,000	\$91,442	\$96,780	\$12,780
Medicare Tax	\$8,000	\$6,937	\$7,827	(\$173)
Employee Group Insurance	\$72,000	\$51,107	\$52,300	(\$19,700)
OPEB	\$82,000	\$67,093	\$72,800	(\$9,200)
Unemployment Insurance	\$2,500	\$1,651	\$1,750	(\$750)
Workers Compensation	\$5,500	\$5,191	\$4,825	(\$675)
Other Miscellaneous Benefits	\$24,000	\$20,170	\$21,750	(\$2,250)
Salaries and Benefits Total	\$842,200	\$724,951	\$823,834	(\$18,366)
Clothing and Personal Supplies	\$150	\$0	\$150	\$0
Communications	\$3,500	\$3,126	\$2,550	(\$950)
Food	\$550	\$313	\$500	(\$50)
Maint-Equipment	\$12,000	\$0	\$10,500	(\$1,500)
Maint-Bldgs. & Improvements	\$6,000	\$0	\$4,500	(\$1,500)
Memberships	\$5,000	\$2,506	\$4,500	(\$500)
Miscellaneous Expense	\$100	\$271	\$300	\$200
Office Expense	\$4,000	\$1,627	\$6,500	\$2,500
Office Expense-Postage	\$350	\$0	\$0	(\$350)
Office Expense-Printing	\$7,000	\$1,627	\$2,500	(\$4,500)
Auditing and Fiscal Services	\$2,000	\$0	\$2,000	\$0
Information Services	\$6,300	\$0	\$11,200	\$4,900
Medical Services	\$150	\$50	\$150	\$0
Professional & Specialized	\$27,000	\$12,335	\$23,000	(\$4,000)
Board Member Stipends	\$600		\$600	\$0
Publications & Legal Notices	\$1,200		\$800	(\$400)
Rents & Lease-Bldgs & Improv	\$0		\$0	\$0
Minor Equipment	\$5,300	\$3,365	\$5,300	\$0
Training Expense	\$4,000	\$822	\$4,500	\$500
Special Dept. Expense-Other	\$20,000	\$32,190	\$18,000	(\$2,000)
Utilities	\$1,000	\$600	\$1,000	\$0
Transportation & Travel	\$10,000	\$8,304	\$12,000	\$2,000
Vehicle Fuel - Electric Charging	\$6,000	\$0	\$6,500	\$500
Services and Supplies	\$122,200	\$67,136	\$117,050	(\$5,150)
Administrative/Intrafund Transfer	\$236,400	\$259,773	\$260,700	\$24,300
Clean Air Grants	\$109,000	\$45,800	\$122,000	\$13,000
Total Requirements	\$1,309,800	\$1,097,660	\$1,323,584	\$13,784
Contingency	\$417,398	\$607,985	\$461,901	\$44,503
Total Expenses	\$1,727,198	\$1,705,645	\$1,785,485	\$58,287

AB923 Mobile Source				
Revenue	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
DMV Revenue	\$591,000	\$586,666	\$586,500	(\$4,500)
Interest	\$250	\$44,259	\$39,500	\$39,250
Total	\$591,250	\$630,925	\$626,000	\$34,750
Fund Balance	\$1,746,700	\$1,757,702	\$2,352,314	\$605,614
Total Revenue Available	\$2,337,950	\$2,388,627	\$2,978,314	\$640,364
Expenditures				
Intrafund Transfer	\$36,938	\$36,313	\$36,700	(\$238)
AB 923 Grants	\$1,000,000	\$0	\$1,600,000	\$600,000
Total Requirements	\$1,036,938	\$36,313	\$1,636,700	\$599,762
Contingency	\$1,301,013	\$2,352,314	\$1,341,614	\$40,601
Total Expenses	\$2,337,951	\$2,388,627	\$2,978,314	\$640,363

Solano Property Tax				
Revenue	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
Solano Property Tax	\$275,000	\$401,805	\$375,000	\$100,000
Redevelopment Pass Through	\$25,000	\$92,485	\$50,000	\$25,000
Total	\$300,000	\$494,290	\$425,000	\$125,000
Fund Balance	\$918,837	\$918,837	\$962,946	\$44,109
Total Revenue Available	\$1,218,837	\$1,413,127	\$1,387,946	\$169,109
Expenditures				
Intrafund Transfer	\$30,000	\$40,181	\$37,500	\$7,500
Clean Air Grants	\$450,000	\$410,000	\$480,000	\$30,000
Total Requirements	\$480,000	\$450,181	\$517,500	\$37,500
Contingency	\$738,837	\$962,946	\$870,446	\$131,609
Total Expenses	\$1,218,837	\$1,413,127	\$1,387,946	\$169,109

FARMER				
Revenue	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
ARB FARMER Grant	\$1,765,000	\$1,768,212	\$871,360	(\$893,640)
Interest	\$5,000	\$16,556	\$12,525	\$7,525
Total	\$1,770,000	\$1,784,768	\$883,885	(\$886,115)
Fund Balance	\$1,673,237	\$1,679,244	\$1,585,012	(\$88,225)
Total Revenue Available	\$3,443,237	\$3,464,012	\$2,468,897	(\$974,340)
Expenditures				
Intrafund Transfer	\$130,000	\$62,100	\$56,638	(\$73,362)
FARMER Grants	\$1,543,237	\$1,816,900	\$1,500,186	(\$43,051)
Total Requirements	\$1,673,237	\$1,879,000	\$1,556,824	(\$116,413)
Contingency	\$1,770,000	\$1,585,012	\$912,073	(\$857,927)
Total Expenses	\$3,443,237	\$3,464,012	\$2,468,897	(\$974,340)

Staffing For Fiscal Year 2020/2021

The District is proposing no new positions for fiscal year 2020/2021, however extra help has been budgeted over unexpected vacancies and special projects. The total full-time positions is 23, as shown below.

<i>Job Classifications</i>	FY 2019/2020 FTE*	FY 2020/2021 FTE*
Executive Director/Air Pollution Control Officer (contracted position)	1.00	1.00
Deputy Air Pollution Control Officer	1.00	1.00
<i>Administration Division</i>		
Administrative Services Manager	1.00	1.00
Administrative Operations Coordinator/Board Clerk	1.00	1.00
Administrative Assistant or Administrative Clerk	2.00	2.00
Air Quality Technician	2.00	2.00
Public Information Officer	1.00	1.00
<i>Compliance Division</i>		
Compliance Manager	1.00	1.00
Assistant/Associate Air Quality Specialist	4.00	4.00
Senior/Associate Air Quality Specialist	1.00	1.00
<i>Engineering Division</i>		
Engineering Manager	1.00	1.00
Assistant/Associate Air Quality Engineer	4.00	4.00
<i>Planning and Air Monitoring Division</i>		
Planning and Air Monitoring Manager	1.00	1.00
Air Monitoring Technician I/II	1.00	1.00
Assistant/Associate Air Quality Planner	1.00	1.00
TOTAL	23.00	23.00

*FTE – Full Time Equivalent

Executive Director Salary and Benefit Recommendations

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 of 3.3% and has allocations for extra help due to planned leave of absences and special projects postponed due to the COVID-19 pandemic.



Salary Resolution No. 19-07

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

SALARY RESOLUTION NO. 19-07

Effective July 1, 2020

Classifications		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
Administration								
Administrative Clerk	23	\$3,165 \$37,980 \$18.26	\$3,324 \$39,888 \$19.18	\$3,490 \$41,880 \$20.13	\$3,664 \$43,968 \$21.14	\$3,847 \$46,164 \$22.19	Non-exempt	yes
Administrative Assistant	41	\$3,786 \$45,432 \$21.84	\$3,975 \$47,700 \$22.93	\$4,174 \$50,088 \$24.08	\$4,383 \$52,596 \$25.29	\$4,602 \$55,224 \$26.55	Non-exempt	yes
Air Quality Technician	67	\$4,904 \$58,848 \$28.29	\$5,149 \$61,788 \$29.71	\$5,407 \$64,884 \$31.19	\$5,677 \$68,124 \$32.75	\$5,961 \$71,532 \$34.39	Non-exempt	yes
Public Information Officer	93	\$6,352 \$76,224 \$36.65	\$6,670 \$80,040 \$38.48	\$7,003 \$84,036 \$40.40	\$7,353 \$88,236 \$42.42	\$7,721 \$92,652 \$44.54	Non-exempt	yes
Administrative Operations Coordinator/Board Clerk	94	\$6,416 \$76,992 \$37.02	\$6,736 \$80,832 \$38.86	\$7,073 \$84,876 \$40.81	\$7,427 \$89,124 \$42.85	\$7,798 \$93,576 \$44.99	Non-exempt	no
Compliance								
Assistant Air Quality Specialist	80	\$5,581 \$66,972 \$32.20	\$5,860 \$70,320 \$33.81	\$6,153 \$73,836 \$35.50	\$6,461 \$77,532 \$37.28	\$6,784 \$81,408 \$39.14	Non-exempt	yes
Associate Air Quality Specialist	95	\$6,480 \$77,760 \$37.38	\$6,804 \$81,648 \$39.25	\$7,144 \$85,728 \$41.22	\$7,501 \$90,012 \$43.28	\$7,876 \$94,512 \$45.44	Non-exempt	yes
Senior Air Quality Specialist	105	\$7,158 \$85,896 \$41.30	\$7,516 \$90,192 \$43.36	\$7,891 \$94,692 \$45.53	\$8,286 \$99,432 \$47.80	\$8,700 \$104,400 \$50.19	Non-exempt	yes

Salary Resolution No. 19-07 (continued)

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT SALARY RESOLUTION NO. 19-07 Effective July 1, 2020

Classifications		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
Engineering								
Assistant Air Quality Engineer	92	\$6,289 \$75,468 \$36.28	\$6,604 \$79,248 \$38.10	\$6,934 \$83,208 \$40.00	\$7,280 \$87,360 \$42.00	\$7,644 \$91,728 \$44.10	Non-exempt	yes
Associate Air Quality Engineer	107	\$7,301 \$87,612 \$42.12	\$7,667 \$92,004 \$44.23	\$8,050 \$96,600 \$46.44	\$8,452 \$101,424 \$48.76	\$8,875 \$106,500 \$51.20	Non-exempt	yes
Associate Air Quality Engineer with P.E.	112	\$7,674 \$92,088 \$44.27	\$8,058 \$96,696 \$46.49	\$8,461 \$101,532 \$48.81	\$8,884 \$106,608 \$51.25	\$9,328 \$111,936 \$53.82	Non-exempt	yes
Senior Air Quality Engineer	117	\$8,065 \$96,780 \$46.53	\$8,469 \$101,628 \$48.86	\$8,892 \$106,704 \$51.30	\$9,337 \$112,044 \$53.87	\$9,804 \$117,648 \$56.56	Non-exempt	yes
Senior Air Quality Engineer with P.E.	122	\$8,477 \$101,724 \$48.91	\$8,901 \$106,812 \$51.35	\$9,346 \$112,152 \$53.92	\$9,813 \$117,756 \$56.61	\$10,304 \$123,648 \$59.45	Non-exempt	yes
Planning and Air Monitoring								
Air Monitoring Technician I	67	\$4,904 \$58,848 \$28.29	\$5,149 \$61,788 \$29.71	\$5,407 \$64,884 \$31.19	\$5,677 \$68,124 \$32.75	\$5,961 \$71,532 \$34.39	Non-exempt	yes
Air Monitoring Technician II	82	\$5,693 \$68,316 \$32.84	\$5,978 \$71,736 \$34.49	\$6,277 \$75,324 \$36.21	\$6,591 \$79,092 \$38.03	\$6,920 \$83,040 \$39.92	Non-exempt	yes
Assistant Air Quality Planner	83	\$5,750 \$69,000 \$33.17	\$6,038 \$72,456 \$34.83	\$6,340 \$76,080 \$36.58	\$6,657 \$79,884 \$38.41	\$6,990 \$83,880 \$40.33	Non-exempt	yes
Associate Air Quality Planner	98	\$6,676 \$80,112 \$38.52	\$7,010 \$84,120 \$40.44	\$7,360 \$88,320 \$42.46	\$7,728 \$92,736 \$44.58	\$8,115 \$97,380 \$46.82	Non-exempt	yes
Clerical Extra-Help/Interns								
Clerical Extra-Help	1	\$14.67 per hour					Non-exempt	no
Intern (College)	21	\$17.90	\$18.80	\$19.74	\$20.72	\$21.76	Non-exempt	no

Salary Resolution No. 19-07M (Management-Exempt Positions)

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

Management - Exempt Positions

SALARY RESOLUTION NO. 19-07M

EFFECTIVE JULY 1, 2020

Salary Range	Minimum		Maximum		Range/Position
	Hourly	Monthly	Hourly	Monthly	
M-115	\$44.36	\$7,688	\$55.44	\$9,610	
M-116	\$44.80	\$7,765	\$56.00	\$9,706	
M-117	\$45.25	\$7,843	\$56.56	\$9,804	
M-118	\$45.70	\$7,921	\$57.12	\$9,902	Planning Manager
M-119	\$46.16	\$8,000	\$57.70	\$10,001	
M-120	\$46.62	\$8,080	\$58.27	\$10,101	Compliance Manager
M-121	\$47.08	\$8,161	\$58.86	\$10,202	
M-122	\$47.56	\$8,243	\$59.44	\$10,304	
M-123	\$48.03	\$8,325	\$60.04	\$10,407	
M-124	\$48.51	\$8,409	\$60.64	\$10,511	
M-125	\$49.00	\$8,493	\$61.25	\$10,616	
M-126	\$49.49	\$8,578	\$61.86	\$10,722	
M-127	\$49.98	\$8,663	\$62.48	\$10,829	
M-128	\$50.48	\$8,750	\$63.10	\$10,937	
M-129	\$50.99	\$8,837	\$63.73	\$11,047	
M-130	\$51.50	\$8,926	\$64.37	\$11,157	
M-131	\$52.01	\$9,015	\$65.01	\$11,269	
M-132	\$52.53	\$9,105	\$65.66	\$11,382	Administrative Services Manager Engineer Manager
M-133	\$53.06	\$9,196	\$66.32	\$11,495	
M-134	\$53.59	\$9,288	\$66.98	\$11,610	
M-135	\$54.12	\$9,381	\$67.65	\$11,726	
M-136	\$54.66	\$9,475	\$68.33	\$11,844	
M-137	\$55.21	\$9,570	\$69.01	\$11,962	
M-138	\$55.76	\$9,665	\$69.70	\$12,082	
M-139	\$56.32	\$9,762	\$70.40	\$12,203	
M-140	\$56.88	\$9,860	\$71.10	\$12,325	
M-141	\$57.45	\$9,958	\$71.81	\$12,448	
M-142	\$58.03	\$10,058	\$72.53	\$12,572	
M-143	\$58.61	\$10,158	\$73.26	\$12,698	
M-144	\$59.19	\$10,260	\$73.99	\$12,825	
M-145	\$59.78	\$10,363	\$74.73	\$12,953	
M-146	\$60.38	\$10,466	\$75.48	\$13,083	
M-147	\$60.99	\$10,571	\$76.23	\$13,214	Deputy APCO
M-148	\$61.60	\$10,677	\$77.00	\$13,346	
M-149	\$62.21	\$10,783	\$77.77	\$13,479	
M-150	\$62.83	\$10,891	\$78.54	\$13,614	

SUMMARY OF 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. Other drivers include 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 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. Use of the General Reserve requires a majority vote of the Board or approval during adoption of the annual budget.

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 District's General Fund's unassigned Fund Balance and AB 2766's restricted Fund Balance rolls forward to the next fiscal year as cash available. Excess funds, once revenue and expenditures are projected for the new year, are put into the stabilization contingency account (unassigned fund balance), which is used for the calculation of the appropriate level of operating funds (unassigned in the General Fund and restricted in the AB 2766 Fund). It is equally important to maintain an adequate amount to carry forward each year, as it is to maintain the reserves accounts.

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 2017/2018 - 2019/2020 and the budgeted 2020/2021 figures. Based on the target goals described above, the average General Reserve percentages for the three year period are at 40%, which exceeds recommended fund balance reserve policy. The Contingency Reserves at 12.7% of operating expenses exceed the reserve fund target goal of 5%. 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
2017/2018	\$1,196,877	\$4,351,086	28%
2018/2019	\$1,481,861	\$3,924,218	38%
2019/2020	\$2,395,338	\$4,174,760	57%
3 Year Average	\$1,691,359	\$4,150,021	41%
Projection 2020/2021	\$2,914,651	\$4,901,224	59%

¹ This is the projected fund balance.

Contingency and General Fund Reserves						
Fiscal Year	Contingency	% Contingency of OE	Special Reserve	Unassigned Reserve	% Committed of OE	% Combined of OE
2017/2018	\$589,513	13.5%	\$28,281	\$299,146	7.5%	21.1%
2018/2019	\$680,446	13.7%	\$28,281	\$1,049,146	23.3%	41.2%
2019/2020	\$2,914,651	69.8%	\$28,281	\$1,049,146	25.1%	95.6%
3 Year Avg.	\$1,394,870	32.3%	\$28,281	\$799,146	18.6%	52.6%
2020/2021	\$1,929,481	39.4%	\$28,281	\$1,049,146	21.4%	61.4%

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 Proceeds 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 and FARMER 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 and 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.

2020/2021 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

Cost Recovery by Program

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 and FARMER 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.

Projected Cost Recovery Fiscal Year 2019-2020

The projected cost recovery in the stationary source program is 99%. Cost recovery for the other programs range between 29% and 109%.

Projected Cost Recovery By Program FY2019/2020					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	80%	2%	5%	8%	4%
Revenue	\$2,239,299	\$67,250	\$22,682	\$160,105	\$78,400
Grants ¹	\$256,650	\$1,755	\$22,387	\$7,020	\$3,510
Total	\$2,495,949	\$69,005	\$45,069	\$167,125	\$81,910
Salaries and Benefits ²	\$1,888,329	\$47,208	\$118,021	\$188,833	\$94,416
Services and Supplies ³	\$641,134	\$16,028	\$40,071	\$64,113	\$32,057
Total	\$2,529,463	\$63,237	\$158,091	\$252,946	\$126,473
Cost Recovery Percentage	99%	109%	29%	66%	65%
¹ 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. ² Reduced by the intrafund transfers from AB923, Solano Property Tax and FARMER. ³ Reduced by any pass through grant amounts in Specialized Services.					

Projected Cost Recovery Fiscal Year 2020/2021

The projected cost recovery in the stationary source program is 71%. This is below the Board goal of 90%. District staff is recommending a 3.3% increase based on the CPI as allowed by the fee schedules. Cost recovery for the other programs range between 27% and 106%.

Projected Cost Recovery By Program FY2020/2021					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	81%	2%	5%	8%	4%
Revenue	\$1,736,664	\$66,000	\$23,000	\$121,250	\$79,256
Grants ¹	\$258,565	\$1,603	\$24,397.91	\$6,722	\$3,684
Total	\$1,995,229	\$67,603	\$47,398	\$127,972	\$82,940
Salaries and Benefits ²	\$1,892,470	\$42,616	\$116,912	\$178,683	\$97,922
Services and Supplies ³	\$934,367	\$21,041	\$57,723	\$88,221	\$48,347
Total	\$2,826,837	\$63,657	\$174,634	\$266,904	\$146,269
Cost Recovery Percentage	71%	106%	27%	48%	57%

¹ 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.

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

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

Consolidated Budget Summary

Consolidated Budget Summary				
	Adopted 2019/2020	Projected 2019/2020	Final 2020/2021	Variance Proposed-Adopt
General Fund	\$5,180,123	\$5,689,340	\$5,427,920	\$247,797
AB 2766 Mobile Source	\$1,727,198	\$1,705,645	\$1,785,485	\$58,287
AB 923 Mobile Source	\$2,337,950	\$2,388,627	\$2,978,314	\$640,364
Solano Property Tax	\$1,218,837	\$1,413,127	\$1,387,946	\$169,109
FARMER	\$3,443,237	\$3,464,012	\$2,468,897	(\$974,340)
Total Revenues¹	\$13,907,345	\$14,660,750	\$14,048,562	\$141,217
Salaries and Benefits	\$3,658,200	\$3,223,956	\$3,543,975	(\$114,225)
Service and Supplies	\$1,672,883	\$1,349,171	\$1,748,787	\$75,904
Clean Air Grants	\$559,000	\$455,800	\$602,000	\$43,000
AB 923 Grants	\$1,000,000	\$0	\$1,600,000	\$600,000
FARMER Grants	\$1,543,237	\$1,816,900	\$1,500,186	(\$43,051)
Contingency Operating	\$1,718,411	\$2,914,651	\$1,929,481	\$211,070
Contingency Restricted	\$3,809,850	\$4,900,272	\$3,124,133	(\$685,717)
Total Expenditures	\$13,961,581	\$14,660,750	\$14,048,562	\$86,981

¹ Revenues shown include the cash that is moving forward to the new fiscal year and is available for use.

Variances

Variance Greater Than \$5,000 and 20%		
Fund	Variance	Explanation
General Fund Revenue		
Ag Burning	\$6,000	Increase in permits issued
Air Toxic Hot Spots	\$15,000	Cylcal program with more facilities subject.
CAPCOA Woodsmoke Reduction	(\$37,350)	Reduced third year grant from ARB
Interest	\$33,700	Interest posted by Treasurer
General Fund Expense		
COVID FFCRA Earnings	\$20,000	New Covid-19 Salary Expense
Extra-Help	\$25,000	Part-time for leave coverage
Employee Group Insurance	(\$77,512)	Less salary expenses, direct correlation
Insurance-Public Liability	(\$17,881)	Reduce billing by YCPARMIA
Indirect/Overhead A-87 Costs	(\$11,000)	Less Yolo County A87 overhead
Professional & Specialized	(\$170,000)	Less expenditure for database improvements
Equipment (Capital Assets)	(\$18,000)	No capital asset purchase this fiscal year.
Contingency	\$166,567	Cash that can be used with Board approval.
AB 2766 Revenue		
Fund Balance	\$63,037	Contingency moved from previous year.
AB 2766 Expense		
COVID 19 FFCRA	\$15,000	New Covid-19 Salary Expense
Employee Group Insurance	(\$19,700)	Less salary expenses, direct correlation
AB 923 Revenue		
Interest	\$39,250	Interest posted by Treasurer
AB 923 Expense		
AB 923 Grants	\$600,000	Carry over from prior fiscal year to due Covid delay
Contingency	\$40,601	Cash that can be used with Board approval.
Solano Property Revenue		
Solano Property Tax	\$100,000	Previously budgeted conservative
Redevelopment Pass Through	\$25,000	Previously budgeted conservative
Intrafund Transfer	\$7,500	Interest posted by Treasurer
Solano Property Expense		
Contingency	\$131,609	Cash that can be used with Board approval.
FARMER Revenue		
ARB FARMER Grant	(\$893,640)	Reduced grant funding for new fiscal year
Interest	\$7,525	Interest posted by Treasurer
FARMER Expense		
Intrafund Transfer	(\$73,362)	Less administrative work on the program than anticipated. Additional funding will be used as in following year
Contingency	-\$857,927	Fund balance will be used to pay for obligated funding of future projects

FUNDS AND ACCOUNT DESCRIPTIONS

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.
AB 197	State program focused on reporting of annual emissions inventories.

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	(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.
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 (Alphabetical Order) 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.
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.

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.
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.