

# YOLO-SOLANO

## AIR QUALITY MANAGEMENT DISTRICT

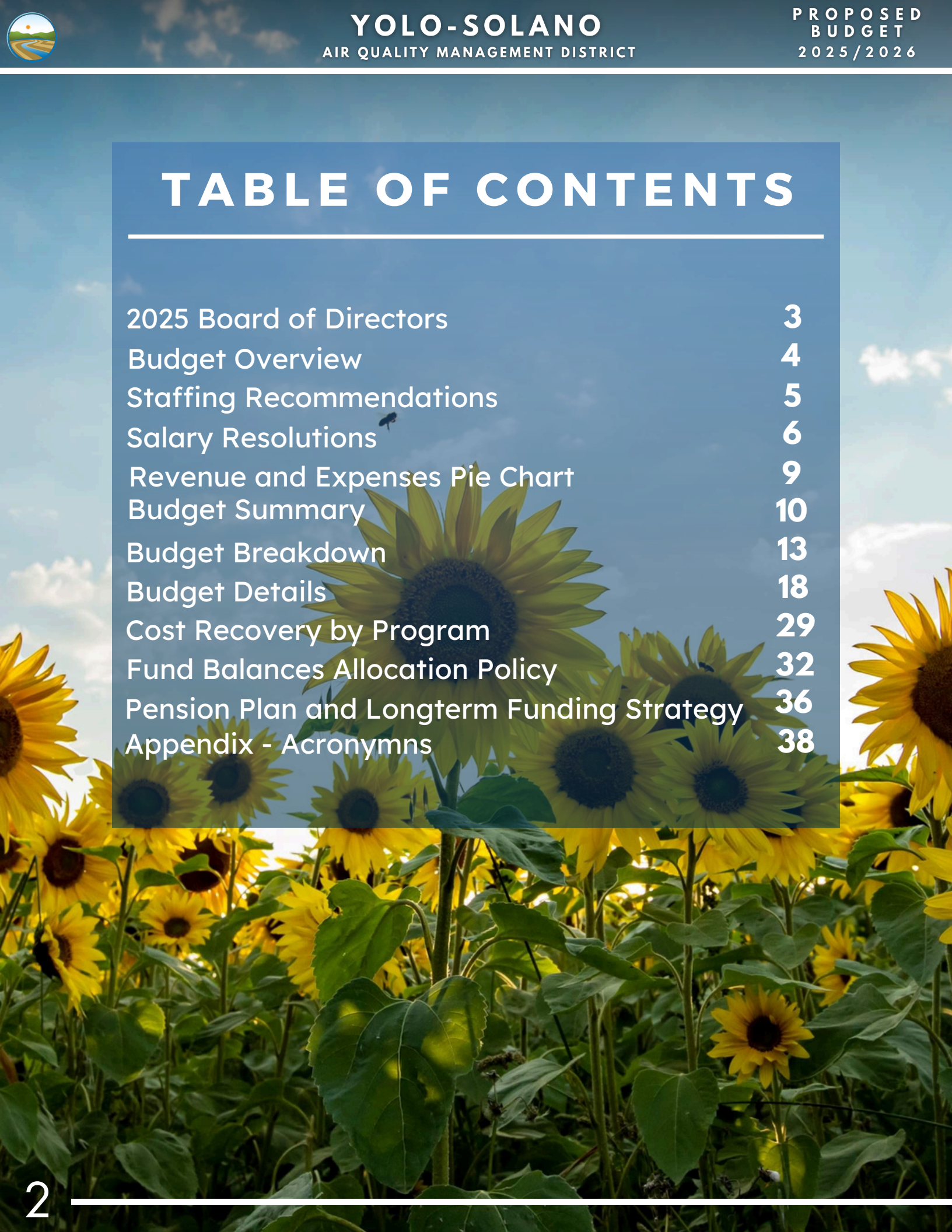


# PROPOSED BUDGET

FISCAL YEAR

2025/2026





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# BOARD OF DIRECTORS

## The Yolo-Solano Air Quality Management District Board of Directors

is comprised of **14 elected officials** made up of four Yolo County Supervisors, three Solano County Supervisors, and a city council representative from Davis, Dixon, Rio Vista, Vacaville, West Sacramento, Winters, and Woodland. The Board of Directors meets regularly to discuss and set policy on matters within the District's jurisdiction. The roles of Chair and Vice Chair undergo an annual rotation, with new directors selected to those positions during the last meeting of a given calendar year. This process helps ensure a **dynamic and inclusive** leadership structure.

### Chair

### Vice Chair



Sheila Allen  
Yolo County



Tom Stallard  
City of Woodland



Lucas Frerichs  
Yolo County



Jim Ernest  
City of Dixon



Norma Alcala  
City of West Sacramento



Angel Barajas  
Yolo County



Carol Scianna  
City of Winters



Gloria Partida  
City of Davis



Mary Vixie Sandy  
Yolo County



Michael Silva  
City of Vacaville



Monica Brown  
Solano County



John Vasquez  
Solano County



Mitch Mashburn  
Solano County



Edwin Okamura  
City of Rio Vista





# BUDGET OVERVIEW

The Proposed Budget represents an operating budget of **\$6,190,000** to support the District's core programs, planning efforts, and air monitoring. The incentive programs are expected to award a total of **\$5,119,322** to local projects this fiscal year. Also included are continued efforts to mitigate long term obligations through OPEB and Pension 115 Trust contributions. The Fiscal Year 2025/2026 Preliminary Budget is **balanced** and continues the District's efforts to improve and provide services, improve and protect air quality.

Consolidated Budget Summary			
	FY24/25 Adopted	FY24/25 Projected	FY25/26 Proposed
General Fund	\$5,250,403	\$5,975,926	\$4,809,296
AB 2766 Mobile Source	\$1,197,592	\$1,341,946	\$1,380,705
AB 923 Mobile Source	\$624,732	\$786,756	\$794,640
Solano Property Tax	\$538,725	\$711,625	\$728,682
FARMER	\$805,600	\$65,981	\$46,733
MOYER	\$1,273,263	\$1,018,462	\$1,230,248
CAPP	\$970,602	\$1,644,699	\$1,184,327
Fund Balance (-) Operating	-\$30,000	\$1,454,225	\$814,593
Fund Balance (-) Restricted	\$1,318,693	\$2,048,689	\$1,492,738
<b>Total Revenues*</b>	<b>\$11,949,610</b>	<b>\$15,048,310</b>	<b>\$12,481,961</b>
General Salaries and Benefits	\$3,424,834	\$5,626,221	\$3,681,914
General Expenses	\$1,795,568	\$1,803,930	\$1,941,975
AB 2766 Salaries and Benefits	\$649,022	\$538,981	\$698,340
AB 2766 Expenses	\$478,260	\$483,511	\$428,878
AB 923 Grants	\$745,125	\$952,384	\$959,307
Solano Property Tax	\$503,873	\$466,719	\$370,637
FARMER Grants	\$1,149,100	\$1,398,967	\$509,852
MOYER Grants	\$1,467,935	\$1,451,621	\$1,727,586
CAPP Grants	\$1,630,730	\$1,761,615	\$1,551,940
Fund Balance (+) Operating	\$70,310	\$319,454	\$253,487
Fund Balance (+) Restricted	\$34,852	\$244,907	\$358,045
<b>Total Expenditures</b>	<b>\$11,949,609</b>	<b>\$15,048,310</b>	<b>\$12,481,961</b>
*Revenues shown does not include the cash that is moving forward to the new fiscal year.			






# STAFFING RECOMMENDATIONS

The District is **not proposing** any additions to staffing at this time. The proposed budget includes a total of **23 full-time** positions shown below.

Job Classifications	FY 23/24 FTE*	FY 24/25 FTE*	FY 25/26 FTE*
Executive Director/Air Pollution Control Officer	1	1	1
Deputy Air Pollution Control Officer	1	1	1
<b>Administrative Division</b>			
Administrative Services Manager	1	1	1
Administrative Operations Coordinator/Board Clerk	1	1	1
Administrative Technician	1	1	1
Administrative Assistant	1	1	1
Air Quality Technician	2	2	2
Administrative Analyst Senior	1	0	0
Accounting Specialist	0	1	1
Public Information Officer	0	1	1
Public Outreach Coordinator	1	0	0
<b>Compliance Division</b>			
Compliance Manager	1	1	1
Assistant/Associate Air Quality Specialist	4	4	4
Senior Air Quality Specialist	1	1	1
<b>Engineering Division</b>			
Engineering Manager	1	1	1
Assistant/Associate Air Quality Engineer	4	4	4
<b>Planning and Air Monitoring Division</b>			
Air Monitoring Technician I/II/III	1	1	1
Assistant/Associate Air Quality Planner	1	1	1
<b>TOTAL</b>	<b>23</b>	<b>23</b>	<b>23</b>





## SALARY RESOLUTION NO. 25-01

### Effective 7/1/2025

Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
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ADMINISTRATION

Extra Help Clerical	1	Hourly Monthly Annual	\$17.60 \$3,051 \$36,608	\$18.48 \$3,203 \$38,438	\$19.40 \$3,363 \$40,352	\$20.37 \$3,531 \$42,370	\$21.39 \$3,708 \$44,491	non-exempt	no
Administrative Clerk	23	Hourly Monthly Annual	\$21.91 \$3,798 \$45,573	\$23.00 \$3,987 \$47,840	\$24.15 \$4,186 \$50,232	\$25.36 \$4,396 \$52,749	\$26.62 \$4,614 \$55,370	non-exempt	yes
Administrative Assistant	42.12	Hourly Monthly Annual	\$26.50 \$4,593 \$55,120	\$27.83 \$4,824 \$57,886	\$29.22 \$5,065 \$60,778	\$30.68 \$5,318 \$63,814	\$32.21 \$5,583 \$66,997	non-exempt	yes
Administrative Technician Air Quality Technician	67	Hourly Monthly Annual	\$33.94 \$5,883 \$70,595	\$35.64 \$6,177 \$74,125	\$37.42 \$6,486 \$77,831	\$39.29 \$6,810 \$81,723	\$41.25 \$7,151 \$85,809	non-exempt	yes
Public Information Officer	93	Hourly Monthly Annual	\$43.96 \$7,620 \$91,437	\$46.15 \$7,999 \$95,992	\$48.48 \$8,403 \$100,838	\$50.92 \$8,826 \$105,914	\$53.40 \$9,256 \$111,072	non-exempt	yes
Accounting Specialist	95.53	Hourly Monthly Annual	\$45.10 \$7,817 \$93,808	\$47.35 \$8,207 \$98,488	\$49.72 \$8,618 \$103,418	\$52.21 \$9,050 \$108,597	\$54.82 \$9,502 \$114,026	non-exempt	yes
Administrative Operations Coordinator & Board Clerk	120.53	Hourly Monthly Annual	\$57.84 \$10,026 \$120,307	\$60.72 \$10,525 \$126,298	\$63.76 \$11,052 \$132,621	\$66.95 \$11,605 \$139,256	\$70.29 \$12,184 \$146,203	non-exempt	no

COMPLIANCE

Assistant Air Quality Specialist	95.53	Hourly Monthly Annual	\$45.10 \$7,817 \$93,808	\$47.35 \$8,207 \$98,488	\$49.72 \$8,618 \$103,418	\$52.21 \$9,050 \$108,597	\$54.82 \$9,502 \$114,026	non-exempt	yes
Associate Air Quality Specialist	110.5	Hourly Monthly Annual	\$52.36 \$9,076 \$108,909	\$54.97 \$9,528 \$114,338	\$57.72 \$10,005 \$120,058	\$60.61 \$10,506 \$126,069	\$63.64 \$11,031 \$132,371	non-exempt	yes
Senior Air Quality Specialist	120.5	Hourly Monthly Annual	\$57.84 \$10,026 \$120,307	\$60.72 \$10,525 \$126,298	\$63.76 \$11,052 \$132,621	\$66.95 \$11,605 \$139,256	\$70.29 \$12,184 \$146,203	non-exempt	yes





## SALARY RESOLUTION NO. 25-01

### Effective 7/1/2025


Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
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ENGINEERING									
Extra Help Engineering Intern	21	Hourly Monthly Annual	\$21.48 \$3,723 \$44,678	\$22.54 \$3,907 \$46,883	\$23.67 \$4,103 \$49,234	\$24.86 \$4,309 \$51,709	\$26.10 \$4,524 \$54,288	non-exempt	no
Assistant Air Quality Engineer	95.53	Hourly Monthly Annual	\$45.10 \$7,817 \$93,808	\$47.35 \$8,207 \$98,488	\$49.72 \$8,618 \$103,418	\$52.21 \$9,050 \$108,597	\$54.82 \$9,502 \$114,026	non-exempt	yes
Associate Air Quality Engineer	110.5	Hourly Monthly Annual	\$52.36 \$9,076 \$108,909	\$54.97 \$9,528 \$114,338	\$57.72 \$10,005 \$120,058	\$60.61 \$10,506 \$126,069	\$63.64 \$11,031 \$132,371	non-exempt	yes
Associate Air Quality Engineer with P.E.	115.4	Hourly Monthly Annual	\$54.74 \$9,488 \$113,859	\$57.45 \$9,958 \$119,496	\$60.33 \$10,457 \$125,486	\$63.39 \$10,988 \$131,851	\$66.47 \$11,521 \$138,258	non-exempt	yes
Senior Air Quality Engineer	120.5	Hourly Monthly Annual	\$57.84 \$10,026 \$120,307	\$60.72 \$10,525 \$126,298	\$63.76 \$11,052 \$132,621	\$66.95 \$11,605 \$139,256	\$70.29 \$12,184 \$146,203	non-exempt	yes
Senior Air Quality Engineer with P.E.	125.4	Hourly Monthly Annual	\$60.47 \$10,481 \$125,778	\$63.46 \$11,000 \$131,997	\$66.64 \$11,551 \$138,611	\$70.02 \$12,137 \$145,642	\$73.42 \$12,726 \$152,714	non-exempt	yes

AIR MONITORING AND PLANNING									
Air Monitoring Technician I	78.06	Hourly Monthly Annual	\$37.86 \$6,562 \$78,749	\$39.75 \$6,890 \$82,680	\$41.75 \$7,237 \$86,840	\$43.86 \$7,602 \$91,229	\$46.01 \$7,975 \$95,701	non-exempt	yes
Air Monitoring Technician II	93.05	Hourly Monthly Annual	\$42.24 \$7,322 \$87,859	\$44.35 \$7,687 \$92,248	\$46.58 \$8,074 \$96,886	\$48.94 \$8,494 \$101,795	\$51.32 \$8,895 \$106,746	non-exempt	yes
Air Monitoring Technician III	97.95	Hourly Monthly Annual	\$46.20 \$8,008 \$96,096	\$48.51 \$8,408 \$100,901	\$50.94 \$8,830 \$105,955	\$53.51 \$9,275 \$111,301	\$56.12 \$9,727 \$116,730	non-exempt	yes
Assistant Air Quality Planner	83	Hourly Monthly Annual	\$39.79 \$6,897 \$82,763	\$41.78 \$7,242 \$86,902	\$43.88 \$7,606 \$91,270	\$46.10 \$7,991 \$95,888	\$48.35 \$8,381 \$100,568	non-exempt	yes
Associate Air Quality Planner	98	Hourly Monthly Annual	\$46.20 \$8,008 \$96,096	\$48.51 \$8,408 \$100,901	\$50.94 \$8,830 \$105,955	\$53.51 \$9,275 \$111,301	\$56.12 \$9,727 \$116,730	non-exempt	yes

\* The monthly and annual numbers listed are approximations, calculated using 12 months in a year.



<div>  <div> Management - Exempt Positions SALARY RESOLUTION NO. 25-01E Effective 7/1/2025 </div> </div>						
Salary Range	Min. Monthly	Min. Annual	Max. Monthly	Max. Annual	Range/Position	
115	\$9,488	\$113,856	\$11,521	\$138,252		
116	\$9,584	\$115,008	\$11,636	\$139,632		
117	\$9,679	\$116,148	\$11,752	\$141,024		
118	\$9,776	\$117,312	\$11,870	\$142,440		
119	\$9,873	\$118,476	\$11,988	\$143,856		
120	\$9,972	\$119,664	\$12,107	\$145,284		
121	\$10,072	\$120,864	\$12,229	\$146,748		
122	\$10,173	\$122,076	\$12,352	\$148,224		
123	\$10,275	\$123,300	\$12,475	\$149,700		
124	\$10,377	\$124,524	\$12,600	\$151,200		
125	\$10,481	\$125,772	\$12,726	\$152,712		
126	\$10,585	\$127,020	\$12,853	\$154,236		
127	\$10,691	\$128,292	\$12,981	\$155,772		
128	\$10,799	\$129,588	\$13,111	\$157,332		
129	\$10,906	\$130,872	\$13,243	\$158,916		
130	\$11,015	\$132,180	\$13,374	\$160,488		
131	\$11,126	\$133,512	\$13,508	\$162,096		
132	\$11,237	\$134,844	\$13,643	\$163,716		
133	\$11,350	\$136,200	\$13,780	\$165,360		
134	\$11,463	\$137,556	\$13,919	\$67,028		
135	\$11,577	\$138,924	\$14,057	\$168,684	Administrative Services Manager Compliance Manager Engineer Manager Planning & Air Monitoring Manager	
136	\$11,693	\$140,316	\$14,198	\$170,376		
137	\$11,809	\$141,708	\$14,340	\$172,080		
138	\$11,927	\$143,124	\$14,484	\$173,808		
139	\$12,047	\$144,564	\$14,629	\$175,548		
140	\$12,168	\$146,016	\$14,775	\$177,300		
141	\$12,289	\$147,468	\$14,922	\$179,064		
142	\$12,412	\$148,944	\$15,071	\$180,852		
143	\$12,537	\$150,444	\$15,222	\$182,664		
144	\$12,662	\$151,944	\$15,375	\$184,500		
145	\$12,789	\$153,468	\$15,529	\$186,348		
146	\$12,917	\$155,004	\$15,685	\$188,220		
147	\$13,047	\$156,564	\$15,841	\$190,092		
148	\$13,177	\$158,124	\$15,999	\$191,988		
149	\$13,309	\$159,708	\$16,158	\$193,896		
150	\$13,442	\$161,304	\$16,319	\$195,828		
151	\$13,577	\$162,924	\$16,482	\$197,784		
152	\$13,712	\$164,544	\$16,647	\$199,764		
153	\$13,849	\$166,188	\$16,813	\$201,756	Deputy APCO	
Contract			\$239,520		Executive Director/APCO	

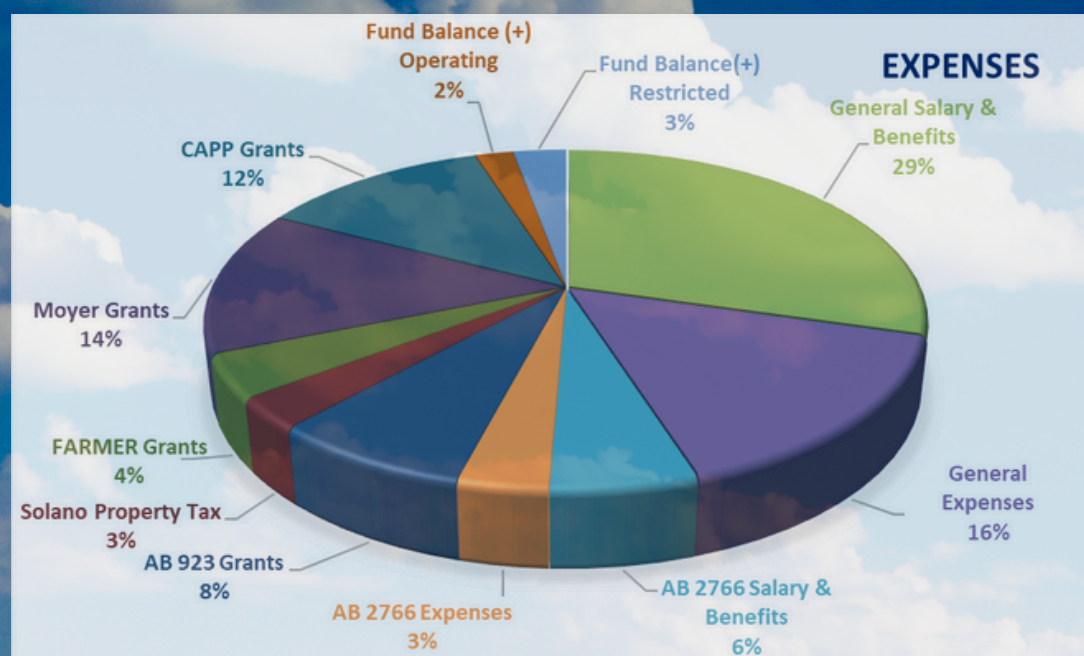
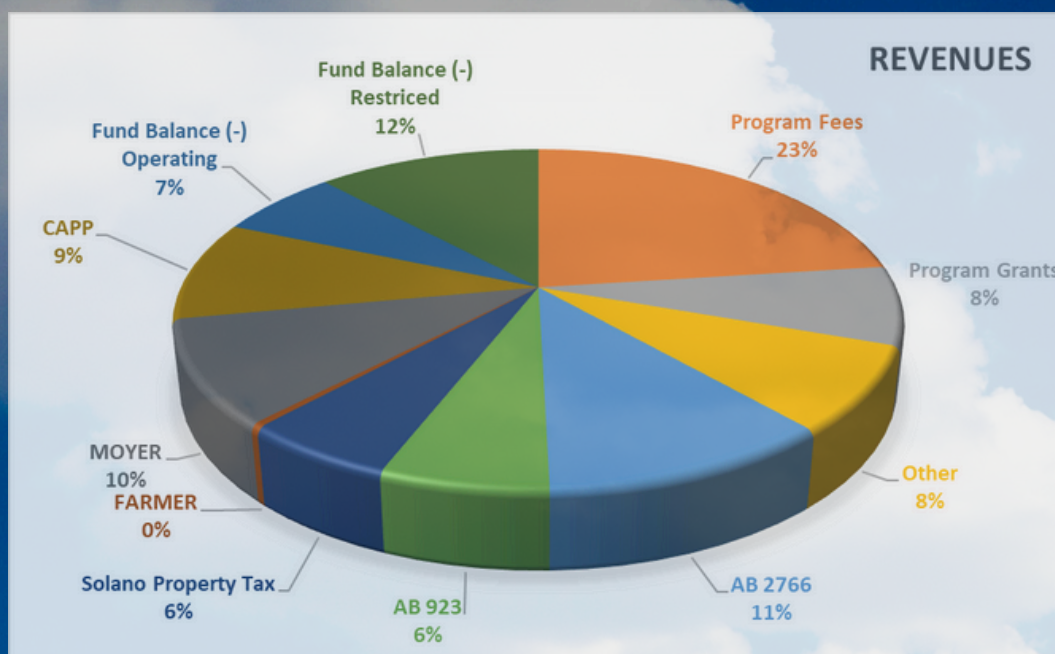




# REVENUE/EXPENSES PIE CHARTS

The Proposed Fiscal Year 2025/2026 revenue and expenses are summarized in the below charts, totaling **\$12,481,961**. Major sources of revenues are program fees, DMV registration fees, federal and state grants and property tax revenues. Salary and benefits, services, supplies, and grant programs are the major sources of expenditures.

The District's operating budget for this fiscal year totals **\$6,190,000** with the balance being restricted due to legislation and/or District Board policy. The Contingency Fund Reserve balance of **\$843,888**, approximately 12.5% of the operating budget, is available for use during a fiscal emergency with Board authorization.





# BUDGET SUMMARY

The District's financial framework is structured around funds and account groups, each functioning as an independent accounting entity with a self-balancing set of accounts that encompass assets, liabilities, reserves, fund balances, revenues, and expenditures.

## General Fund

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The General Fund serves as the primary operating fund, facilitating the accounting and management of various fee programs, including Stationary Source, Asbestos, Agricultural Engines, Agricultural Burning, and Air Toxics, as well as direct grants from CARB and pass-through grants from the U.S. EPA. Targeted Airshed Grants are also incorporated within this segment of the budget, supporting personnel engaged in these programs.

### Revenue Highlights:

- On April 9, 2025, the Board approved a 3.8% cost recovery fee adjustment, impacting several programs, including 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) for April-to-April (2023–2024).
- Stationary Source grants are projected to increase by \$141,748 due to a rise in renewal applications.
- The air toxics fees decreased by \$242,500 following a one-time increase in FY2024/25. As a result, we are now aligned with historical trends observed in FY2023/24 and prior years.
- General Grant Revenue declined by \$298,771 due to an anticipated reduction in TAG 2 funding and the conclusion of the Woodsmoke Heat Pump program. It is important to note that grant funding is inherently variable, as it is contingent on state and federal budget allocations.
- The Woodsmoke Heat Pump Replacement Grant ended FY2024/25. However, similar incentives will continue through the TAG 1 Grant, benefiting Yolo and Solano residents.

### Expenditure Highlights:

- **Salaries & Benefits:** Following Board approval of the new MOU with the YSAQMD Employee Association in December 2023, a 3.8% cost-of-living adjustment (COLA) will apply to all employees. The resulting \$318,182 increase includes merit-based adjustments, payroll taxes, and applicable benefits.
- **Actuarially Determined Contribution (ADC):** The District will transfer \$199,658 to the OPEB CalPERS Trust, covering annual obligations. Disbursements will be requested at year-end to fund monthly retiree premiums, excluding pay-as-you-go costs from this line item.
- **Services & Supplies:** A projected increase of \$76,607, primarily due to expenses related to the implementation of a new database and upgrades to the internet-based phone system.
- **Equipment:** The District plans to sell and acquire one fleet vehicle to support air monitoring and inspections.





## Mobile Source DMV AB 2766

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This restricted fund tracks revenue collected by the Department of Motor Vehicles (DMV), which provides \$4 per registered vehicle within the District's jurisdiction. The funds support staff operations in mobile source programs, compliance with the California Clean Air Act, and grant funding for the Clean Air Funds Program.

### Revenue Highlights:

- DMV fee revenue is projected to remain stable, with an expected revenue of \$1,349,641, reflecting an increase of approximately \$155,000.

### Expenditure Highlights:

- Salaries & Benefits are expected to increase by \$49,318, influenced by salary and benefit adjustments under the new MOU, including a 3.8% COLA.
- Funding for Clean Air Fund grants is projected at \$131,700.

## Mobile Source DMV AB 923

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This restricted fund accounts for revenues derived from the DMV's collection of \$2 per registered vehicle within the District's jurisdiction. These funds provide additional financial support for programs that mitigate motor vehicle emissions under the California Clean Air Act.

### Revenue Highlights:

- Revenue is expected to increase by approximately \$73,000, based on 2024/25 actuals as of April 30, 2025.

### Expenditure Highlights:

- The District remains committed to school bus replacement efforts, allocating \$921,653 in grants for 2025/26.

## Solano County Property Tax

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The Solano County Property Tax Fund is a restricted account that includes property tax apportionments and Redevelopment Agency (RDA) statutory pass-through funding. Revenue received from Solano County is allocated to support the Clean Air Funds Program.

### Revenue Highlights:

- The FY 2025/26 budget projects revenue of \$728,682, with no additional fund balance incorporated in this estimate.

### Expenditure Highlights:

- The proposed budget includes \$307,300 in Clean Air Funds expenditures for FY 2025/26.





## **FARMER Grant Program**

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The Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program supports incentive-based funding for qualified agricultural equipment replacements. The District received additional funding for this program in FY 2024/25.

### **Revenue Highlights:**

- No FARMER funding was received in 2024/25, and no additional funding is anticipated for 2025/26.

### **Expenditure Highlights:**

- Approximately \$509,000 is projected for expenditure in 2025/26 to sustain program activities.

## **Carl Moyer Grant Program**

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The Carl Moyer Grant Program provides funding to reduce emissions from heavy-duty engines beyond regulatory requirements. The District also manages Moyer State Reserve funds, which support engine repowering, vehicle replacements, retrofits, and infrastructure projects to facilitate California's transition to zero-emission technology.

### **Revenue Highlights:**

- Combined revenue for 2025/26 is projected at \$1,180,173, with \$947,392 from the Moyer Program and \$232,781 from the Moyer State Reserve.

### **Expenditure Highlights:**

- Due to the significant administrative workload associated with this program, interfund administrative transfer expenditures are estimated at \$177,026.
- Program grants disbursed are expected to total \$1,548,937, supporting both Moyer and Moyer SR-funded projects.

## **Community Air Protection Program (CAPP)**

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The Community Air Protection Program (CAPP) administers AB 617 (2017) incentive funds, supporting community-identified emission reduction projects. The program prioritizes disadvantaged and low-income communities, funding Carl Moyer-eligible projects and other efforts to mitigate air pollution impacts.

### **Revenue Highlights:**

- The District anticipates receiving \$1,154,836 in program funding for 2025/26, along with \$29,491 in projected interest earnings.

### **Expenditure Highlights:**

- Total anticipated program grant expenditures amount to \$1,493,402, with an estimated interfund administrative transfer expenditure of \$57,742.





# BUDGET BREAKDOWN

General Fund (Fund 10)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
<b>Stationary Source Programs</b>			
10-0321 · Renewal Permits	\$1,933,552	\$2,043,496	\$2,088,934
10-0322 · New Permits	\$184,472	\$207,146	\$139,532
10-0323 · Source Testing	\$165,000	\$151,117	\$196,306
<b>Subtotal</b>	<b>\$2,283,024</b>	<b>\$2,401,758</b>	<b>\$2,424,772</b>
<b>Stationary Source Grants</b>			
10-0346 · EPA 105 - Fed Pass Thru	\$99,050	\$92,619	\$81,435
10-0351 · ARB Subvention - State	\$86,267	\$156,074	\$150,000
10-0328 · AB 197 Emission Inv Grant	\$12,583	\$12,583	\$12,583
10-0329 · Prescribed Burn Prog	\$16,500	\$12,000	\$22,000
<b>Subtotal</b>	<b>\$214,400</b>	<b>\$273,276</b>	<b>\$266,018</b>
<b>Miscellaneous Programs</b>			
10-0324 · Ag Engine Reg	\$101,523	\$103,830	\$106,760
10-0348 · Ag Burning	\$78,837	\$73,884	\$88,580
10-0349 · Asbestos	\$156,000	\$146,100	\$142,236
10-0345 · PERP	\$110,000	\$111,310	\$112,000
10-0347 · Air Toxics Fees - State	\$290,000	\$290,000	\$47,500
<b>Subtotal</b>	<b>\$736,360</b>	<b>\$725,123</b>	<b>\$497,076</b>
<b>Miscellaneous Grants</b>			
10-0327 · AB 617 CAPP Grant	\$67,114	\$40,187	\$100,218
10-0331 · EPA IRA Funding	\$0	\$301,180	\$0
10-0359 · ARP (AG Equip Replace)	\$0	\$75,000	\$55,000
10-0353 · EPA 103 PM2.5	\$90,365	\$34,850	\$30,000
10-0356 · TAG 1 (Targeted Airshed 1)	\$74,300	\$69,670	\$226,670
10-0357 · TAG 2 (Targeted Airshed 2)	\$462,000	\$310,048	\$100,200
10-0325 · Woodsmoke/Heat Pump	\$166,680	\$181,380	\$0
10-0326 · Oil & Gas Prog	\$50,400	\$31,453	\$100,000
<b>Subtotal</b>	<b>\$910,859</b>	<b>\$1,043,769</b>	<b>\$612,088</b>





General Fund (Fund 10) Continued			
Other	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
10-0010 · PARS Investment Earnings	\$0	\$80,676	\$83,742
10-0350 · Mutual Settlements	\$205,000	\$424,940	\$180,000
10-0009 · Invest Earnings - Woodsmoke	\$0	\$0	\$1,267
10-0700 · Invest Earnings - General	\$39,872	\$191,540	\$80,000
10-3699 · Admin/Intrafund	\$641,388	\$641,388	\$600,314
10-0354 · Late Fees	\$219,000	\$192,955	\$35,116
10-0355 · Misc Revenue - General	\$0	\$0	\$9,902
10-0440 · Mitigation Revenue	\$0	\$0	\$0
10-0449 · Licenses & Permits - Other	\$0	\$0	\$4,000
10-4500 · Sale of Capital Assets	\$500	\$500	\$15,000
<b>Subtotal</b>	<b>\$1,105,760</b>	<b>\$1,531,999</b>	<b>\$1,009,341</b>
<b>Total Revenues</b>	<b>\$5,250,403</b>	<b>\$5,975,926</b>	<b>\$4,809,296</b>
Due from (-) Fund Balance Operating	-\$30,000	\$1,454,225	\$814,593
<b>Total Revenues and Fund Balance</b>	<b>\$5,220,403</b>	<b>\$7,430,151</b>	<b>\$5,623,889</b>
<b>EXPENSES</b>			
Salaries and Benefits	\$3,424,834	\$5,626,221	\$3,681,914
Services and Supplies	\$1,712,569	\$1,725,776	\$1,871,575
Equipment	\$83,000	\$78,154	\$70,400
<b>Total Expenses</b>	<b>\$5,220,403</b>	<b>\$7,430,151</b>	<b>\$5,623,889</b>
Due to (+) Fund Balance Operating	\$0	\$0	\$0
<b>Total Expenses and Fund Balance</b>	<b>\$5,220,403</b>	<b>\$7,430,151</b>	<b>\$5,623,889</b>



AB2766 Mobile Source (Fund 20)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
20-0700 · Invest Earnings - AB 2766	\$3,500	\$41,714	\$31,063
20-1310 · DMV Funds - AB 2766	\$1,194,092	\$1,300,233	\$1,349,641
Total Revenues	\$1,197,592	\$1,341,946	\$1,380,705
Due from (-) Fund Balance	\$0	\$0	\$0
Total Revenues and Fund Balance	\$1,197,592	\$1,341,946	\$1,380,705
EXPENSES			
Salaries and Benefits	\$649,022	\$538,981	\$698,340
Services and Supplies	\$113,950	\$99,201	\$94,731
Administrative/Intrafund Transfer	\$175,310	\$175,310	\$202,446
20-1261 · Grant Disburse - AB 2766	\$189,000	\$209,000	\$131,700
Total Expenses	\$1,127,282	\$1,022,492	\$1,127,217
Due to (+) Fund Balance Operating	\$70,310	\$319,454	\$253,487
Total Expenses and Fund Balance	\$1,197,592	\$1,341,946	\$1,380,705

AB923 Mobile Source (Fund 30)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
30-0700 · Invest Earnings - AB 923	\$28,500	\$142,035	\$125,419
30-1340 · DMV Funds - AB 923	\$596,232	\$644,721	\$669,220
Total Revenues	\$624,732	\$786,756	\$794,640
Due from (-) Fund Balance	\$120,393	\$165,628	\$164,667
Total Revenues and Fund Balance	\$745,125	\$952,384	\$959,307
EXPENSES			
30-1101 · Interest Expense - AB 923	\$0	\$32,236	\$4,193
30-1170 · Admin/Intrafund - AB 923	\$37,265	\$32,236	\$33,461
30-2120 · Grant Disburse - AB 923	\$707,860	\$887,912	\$921,653
Total Expenses	\$745,125	\$952,384	\$959,307
Due to (+) Fund Balance	\$0	\$0	\$0
Total Expenses and Fund Balance	\$745,125	\$952,384	\$959,307





Solano Property Tax (Fund 40)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
40-2001 · RDA Pass Thru	\$45,000	\$101,440	\$95,310
40-2011 · Solano Tax Rev	\$493,725	\$610,185	\$633,372
<b>Total Revenues</b>	<b>\$538,725</b>	<b>\$711,625</b>	<b>\$728,682</b>
Due from (-) Fund Balance	\$0	\$0	\$0
<b>Total Revenues and Fund Balance</b>	<b>\$538,725</b>	<b>\$711,625</b>	<b>\$728,682</b>
EXPENSES			
40-1170 · Admin/Intrafund - Solano Tax	\$53,873	\$61,019	\$63,337
40-2201 · Grant Disburse - Solano Tax	\$450,000	\$405,700	\$307,300
<b>Total Expenses</b>	<b>\$503,873</b>	<b>\$466,719</b>	<b>\$370,637</b>
Due to (+) Fund Balance	\$34,852	\$244,907	\$358,045
<b>Total Expenses and Fund Balance</b>	<b>\$538,725</b>	<b>\$711,625</b>	<b>\$728,682</b>

FARMER (Fund 50)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
50-5000 · FARMER Funding	\$796,100	\$0	\$0
50-5001 · Invest Earnings - FARMER	\$9,500	\$65,981	\$46,733
<b>Total Revenues</b>	<b>\$805,600</b>	<b>\$65,981</b>	<b>\$46,733</b>
Due from (-) Fund Balance	\$343,500	\$1,332,986	\$463,120
<b>Total Revenues and Fund Balance</b>	<b>\$1,149,100</b>	<b>\$1,398,967</b>	<b>\$509,852</b>
EXPENSES			
50-1101 · Interest Expense - FARMER	\$0	\$0	\$1,539
50-5100 · Grant Disburse - FARMER	\$960,000	\$1,216,493	\$442,011
50-5200 · Admin Expense - FARMER	\$189,100	\$182,474	\$66,302
<b>Total Expenses</b>	<b>\$1,149,100</b>	<b>\$1,398,967</b>	<b>\$509,852</b>
Due to (+) Fund Balance	\$0	\$0	\$0
<b>Total Expenses and Fund Balance</b>	<b>\$1,149,100</b>	<b>\$1,398,967</b>	<b>\$509,852</b>





MOYER (Fund 60)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
60-6000 · MOYER Funding	\$1,258,263	\$947,392	\$1,180,173
60-6001 · Invest Earnings - MOYER	\$15,000	\$71,070	\$50,075
<b>Total Revenues</b>	<b>\$1,273,263</b>	<b>\$1,018,462</b>	<b>\$1,230,248</b>
Due from (-) Fund Balance	\$194,672	\$433,159	\$497,338
<b>Total Revenues and Fund Balance</b>	<b>\$1,467,935</b>	<b>\$1,451,621</b>	<b>\$1,727,586</b>
EXPENSES			
60-1101 · Interest Expense - MOYER	\$0	\$0	\$1,623
60-6100 · Grant Disburse - MOYER	\$1,347,935	\$1,309,512	\$1,232,762
60-6110 · Grant Disburse - MOYER SR	\$0	\$0	\$316,175
60-6200 · Admin Expense - MOYER	\$120,000	\$142,109	\$177,026
<b>Total Expenses</b>	<b>\$1,467,935</b>	<b>\$1,451,621</b>	<b>\$1,727,586</b>
Due to (+) Fund Balance	\$0	\$0	\$0
<b>Total Expenses and Fund Balance</b>	<b>\$1,467,935</b>	<b>\$1,451,621</b>	<b>\$1,727,586</b>

COMMUNITY AIR PROTECTION PROGRAM (Fund 70)			
REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
70-7000 · CAPP Funding	\$958,602	\$1,603,599	\$1,154,836
70-7001 · Investment Earnings - CAPP	\$12,000	\$41,100	\$29,491
<b>Total Revenues</b>	<b>\$970,602</b>	<b>\$1,644,699</b>	<b>\$1,184,327</b>
Due from (-) Fund Balance	\$660,128	\$116,916	\$367,613
<b>Total Revenues and Fund Balance</b>	<b>\$1,630,730</b>	<b>\$1,761,615</b>	<b>\$1,551,940</b>
EXPENSES			
70-1101 · Interest Expense - CAPP	\$0	\$0	\$795
70-7100 · Grant Disburse - CAPP	\$1,564,890	\$1,521,075	\$1,493,402
70-7200 · Admin Expense - CAPP	\$65,840	\$240,540	\$57,742
<b>Total Expenses</b>	<b>\$1,630,730</b>	<b>\$1,761,615</b>	<b>\$1,551,940</b>
Due to (+) Fund Balance	\$0	\$0	\$0
<b>Total Expenses and Fund Balance</b>	<b>\$1,630,730</b>	<b>\$1,761,615</b>	<b>\$1,551,940</b>





# BUDGET DETAILS

General Fund			
FUND 10 - REVENUE	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
10-0010 · PARS Investment Earnings	\$0	\$80,676	\$83,742
10-0321 · Renewal Permits	\$1,933,552	\$2,043,496	\$2,088,934
10-0322 · New Permits	\$184,472	\$207,146	\$139,532
10-0323 · Source Testing	\$165,000	\$151,117	\$196,306
10-0324 · Ag Engine Reg	\$101,523	\$103,830	\$106,760
10-0325 · Woodsmoke/Heat Pump	\$166,680	\$181,380	\$0
10-0326 · Oil & Gas Prog	\$50,400	\$31,453	\$100,000
10-0327 · AB 617 CAPP Grant	\$67,114	\$40,187	\$100,218
10-0328 · AB 197 Emission Inv Grant	\$12,583	\$12,583	\$12,583
10-0329 · Prescribed Burn Prog	\$16,500	\$12,000	\$22,000
10-0331 · EPA IRA Funding	\$0	\$301,180	\$0
10-0345 · PERP	\$0	\$111,310	\$112,000
10-0346 · EPA 105 - Fed Pass Thru	\$99,050	\$92,619	\$81,435
10-0347 · Air Toxics Fees - State	\$290,000	\$290,000	\$47,500
10-0348 · Ag Burning	\$78,837	\$73,884	\$88,580
10-0349 · Asbestos	\$156,000	\$146,100	\$142,236
10-0350 · Mutual Settlements	\$205,000	\$424,940	\$180,000
10-0351 · ARB Subvention - State	\$86,267	\$156,074	\$150,000
10-0353 · EPA 103 PM2.5	\$90,365	\$34,850	\$30,000
10-0354 · Late Fees	\$219,000	\$192,955	\$35,116
10-0355 · Misc Revenue - General	\$0	\$0	\$9,902
10-0356 · TAG 1 (Targeted Airshed 1)	\$74,300	\$69,670	\$226,670
10-0357 · TAG 2 (Targeted Airshed 2)	\$462,000	\$310,048	\$100,200
10-0359 · ARP (AG Equip Replace)	\$110,000	\$75,000	\$55,000
10-0440 · Mitigation Revenue	\$0	\$0	\$0
10-0449 · Licenses & Permits - Other	\$0	\$0	\$4,000
10-0009 · Invest Earnings - Woodsmoke	\$0	\$0	\$1,267
10-0700 · Invest Earnings - General	\$39,872	\$191,540	\$80,000
10-3699 · Admin/Intrafund	\$641,388	\$641,388	\$600,314
10-4500 · Sale of Capital Assets	\$500	\$500	\$15,000
<b>Total 10 General Revenue</b>	<b>\$5,250,403</b>	<b>\$5,975,926</b>	<b>\$4,809,296</b>





<b>Salary &amp; Benefits - 10 General</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
10-0100 · Regular EE's	\$2,203,178	\$2,208,849	\$2,448,870
10-0110 · Extra Help	\$61,102	\$2,208,849	\$0
10-0120 · Overtime	\$12,000	\$11,476	\$13,253
10-0160 · Leave Buyout	\$17,095	\$89,196	\$66,645
10-0310 · Retirement	\$544,786	\$482,632	\$489,025
10-0320 · Dental & Vision Ins	\$0	\$0	\$23,559
10-0330 · FICA/Med	\$32,642	\$33,538	\$35,360
10-0340 · Health Ins	\$203,257	\$172,922	\$200,310
10-0360 · OPEB - Retiree Health Ins	\$128,084	\$145,251	\$180,000
10-0380 · Unemployment Ins	\$2,950	\$4,751	\$3,396
10-0390 · Workers Comp Ins	\$30,000	\$63,731	\$46,920
10-0400 · Other EE Benefits	\$189,740	\$205,026	\$174,577
<b>Total Salary &amp; Benefits - 10 General</b>	<b>\$3,424,834</b>	<b>\$5,626,221</b>	<b>\$3,681,914</b>





<b>Expenses - 10 General</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
10-1010 · Clothing	\$2,500	\$1,497	\$120
10-1020 · Communications	\$16,000	\$21,174	\$25,688
10-1030 · Food	\$3,000	\$3,622	\$5,795
10-1040 · Household Exp	\$3,100	\$4,479	\$3,674
10-1041 · Household Exp - Contracts	\$17,000	\$17,040	\$17,960
10-1051 · Insurance - Public Liability	\$79,000	\$82,028	\$85,000
10-1070 · Maint - Veh/Equip	\$8,200	\$54,550	\$19,365
10-1071 · Maint - Bldg Improvement	\$2,500	\$1,562	\$1,980
10-1080 · Pre-Employment Screenings	\$750	\$361	\$411
10-1090 · Memberships/Subscriptions	\$13,600	\$16,248	\$16,865
10-1100 · Misc Exp	\$5,000	\$242	\$5,190
10-1110 · Office Exp	\$12,500	\$3,414	\$2,160
10-1111 · Office Exp - Postage	\$9,000	\$6,732	\$6,988
10-1112 · Office Exp - Printing	\$5,000	\$4,471	\$4,641
10-1151 · Auditing/Fiscal Services	\$38,500	\$32,605	\$39,963
10-1152 · Info/Technology	\$125,000	\$89,329	\$92,723
10-1156 · Legal/County Counsel	\$68,000	\$43,200	\$44,842
10-1155 · Safety Supplies	\$1,000	\$1,000	\$4,000
10-1165 · Prof & Spec Svc	\$379,000	\$388,424	\$403,184





<b>Expenses - 10 General Continued</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
10-1169 · Board Stipends	\$14,000	\$9,900	\$25,600
10-1170 · Indirect Cost/Adm Cost/A-87	\$8,600	\$3,137	\$62,221
10-1175 · Oil & Gas Program	\$0	\$3,137	\$100,000
10-1180 · Publications/Legal Notices	\$6,000	\$2,916	\$6,228
10-1190 · Rents/Leases - Equip	\$2,969	\$2,621	\$2,721
10-1191 · Rents/Leases - Building	\$225,349	\$235,325	\$232,109
10-1210 · Minor Equip	\$2,000	\$9,255	\$4,500
10-1205 · Training	\$20,000	\$28,558	\$36,325
10-1215 · Continuing Education	\$0	\$0	\$10,500
10-1250 · Transportation/Travel	\$37,500	\$34,653	\$15,375
10-1251 · Vehicle Fuel	\$16,500	\$29,126	\$30,232
10-1260 · Utilities	\$23,000	\$25,250	\$26,209
10-1261 · Capital Lease/Interest	\$8,500	\$8,038	\$8,038
10-1262 · Equipment Capital Asset	\$83,000	\$78,154	\$70,400
10-2050 · PARS Investment Expenses	\$0	\$5,264	\$5,464
10-2119 · Mitigation Offset Incentive	\$524,500	\$427,309	\$0
10-2121 · TAG 1 (Targeted Airshed 1)	\$0	\$0	\$225,945
10-2122 · TAG 2 (Targeted Airshed 2)	\$0	\$0	\$100,200
10-2128 · EPA IRA GRANT	\$0	\$94,309	\$0
10-2129 · ARP (AG Equip Replace)	\$0	\$0	\$55,000
10-2130 · Wood Stove & Heat Pump Replace	\$0	\$0	\$108,030
10-3600 · Depreciation Expense	\$35,000	\$35,000	\$36,330
<b>Total Expenses - 10 General</b>	<b>\$1,795,568</b>	<b>\$1,803,930</b>	<b>\$1,941,975</b>





# YOLO-SOLANO

## AIR QUALITY MANAGEMENT DISTRICT

PROPOSED  
BUDGET  
2025/2026

20 AB 2766 Revenue	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
20-0700 · Invest Earnings - AB 2766	\$3,500	\$41,714	\$31,063
20-1310 · DMV Funds - AB 2766	\$1,194,092	\$1,300,233	\$1,349,641
<b>Total 20 AB 2766 Revenue 7257</b>	<b>\$1,197,592</b>	<b>\$1,341,946</b>	<b>\$1,380,705</b>

Salary & Benefits - 20 AB 2766	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
20-0100 · Regular EE's	\$448,674	\$378,564	\$461,716
20-0105 · Out of Class Pay	\$0	\$0	\$0
20-0120 · Overtime	\$2,000	\$751	\$720
20-0160 · Leave Buyout	\$12,995	\$2,610	\$16,896
20-0310 · Retirement	\$77,096	\$88,669	\$142,138
20-0320 · Dental & Vision Ins.	\$0	\$0	\$3,466
20-0330 · FICA/Med	\$6,555	\$5,712	\$6,684
20-0340 · Health Ins	\$42,794	\$8,280	\$16,170
20-0360 · OPEB Retiree Health Ins	\$19,218	\$19,218	\$19,218
20-0380 · Unemployment Ins	\$450	\$651	\$454
20-0390 · Workers Comp Ins	\$8,000	\$8,000	\$5,071
20-0400 · Other EE Benefits	\$31,240	\$26,526	\$25,807
<b>Total Salary &amp; Benefits - 20 AB 2766</b>	<b>\$649,022</b>	<b>\$538,981</b>	<b>\$698,340</b>





# YOLO-SOLANO

## AIR QUALITY MANAGEMENT DISTRICT

PROPOSED  
BUDGET  
2025/2026

Expenses - 20 AB 2766	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
20-1010 · Clothing/Personal Supplies	\$150	\$243	\$252
20-1020 · Communications	\$3,050	\$4,447	\$4,616
20-1030 · Food	\$500	\$704	\$731
20-1070 · Maint - Veh/Equip	\$2,000	\$2,000	\$0
20-1071 · Maint - Bldg Improvement	\$2,500	\$2,500	\$0
20-1090 · Memberships/Subscriptions	\$6,000	\$6,943	\$7,207
20-1100 · Misc Exp	\$300	\$394	\$409
20-1101 · Interest expense	\$0	\$0	\$0
20-1110 · Office Exp	\$1,000	\$1,000	\$1,038
20-1111 · Office Exp - Postage	\$500	\$500	\$519
20-1112 · Office Exp - Printing	\$3,500	\$3,500	\$3,633
20-1152 · Info/Technology	\$6,500	\$6,500	\$6,747
20-1155 · Medical Services	\$150	\$150	\$0
20-1165 · Prof & Spec Svc	\$25,000	\$25,000	\$25,950
20-1170 · Admin/Intrafund Trans	\$175,310	\$175,310	\$202,446
20-1205 · Training	\$5,000	\$3,716	\$3,857
20-1210 · Minor Equip	\$7,000	\$15,388	\$15,973
20-1215 · Continuing Education	\$0	\$0	\$5,250
20-1249 · Special Dept - Other	\$14,000	\$6,840	\$7,100
20-1250 · Transportation/Travel	\$25,800	\$10,149	\$1,872
20-1251 · Vehicle Fuel	\$10,000	\$8,727	\$9,058
20-1260 · Utilities	\$1,000	\$500	\$519
20-1261 · Grant Disburse - AB 2766	\$189,000	\$209,000	\$131,700
<b>Total Expenses - 20 AB 2766</b>	<b>\$478,260</b>	<b>\$483,511</b>	<b>\$428,878</b>



<b>30 AB 923 Revenue</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
30-0700 · Invest Earnings - AB 923	\$28,500	\$142,035	\$125,419
30-1340 · DMV Funds - AB 923	\$596,232	\$644,721	\$669,220
<b>Total 30 AB 923 Revenue 7255</b>	<b>\$624,732</b>	<b>\$786,756</b>	<b>\$794,640</b>

<b>Expenses - 30 AB 923</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
30-1101 · Interest Expense - AB 923	\$0	\$32,236	\$4,193
30-1170 · Admin/Intrafund - AB 923	\$37,265	\$32,236	\$33,461
30-2120 · Grant Disburse - AB 923	\$707,860	\$887,912	\$921,653
<b>Total Expenses - 30 AB 923</b>	<b>\$745,125</b>	<b>\$952,384</b>	<b>\$959,307</b>





# YOLO-SOLANO

AIR QUALITY MANAGEMENT DISTRICT

PROPOSED  
BUDGET  
2025/2026

40 Solano Tax Rev	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
40-2001 · RDA Pass Thru	\$45,000	\$101,440	\$95,310
40-2011 · Solano Tax Rev	\$493,725	\$610,185	\$633,372
<b>Total 40 Solano Tax Rev 7258</b>	<b>\$538,725</b>	<b>\$711,625</b>	<b>\$728,682</b>

Expenses - 40 Solano Tax	FY24/25 Budget	FY24/25 Projected	FY25/26 Proposed
40-1170 · Admin/Intrafund - Solano Tax	\$53,873	\$61,019	\$63,337
40-2201 · Grant Disburse - Solano Tax	\$450,000	\$405,700	\$307,300
<b>Total Expenses - 40 Solano Tax</b>	<b>\$503,873</b>	<b>\$466,719</b>	<b>\$370,637</b>



<b>50 FARMER Revenue</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
50-5000 · FARMER Funding	\$796,100	\$0	\$0
50-5001 · Invest Earnings - FARMER	\$9,500	\$65,981	\$46,733
<b>Total 50 FARMER Revenue 7259</b>	<b>\$805,600</b>	<b>\$65,981</b>	<b>\$46,733</b>

<b>Expenses - 50 FARMER</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
50-1101 · Interest Expense - FARMER	\$0	\$0	\$1,539
50-5100 · Grant Disburse - FARMER	\$960,000	\$1,216,493	\$442,011
50-5200 · Admin Expense - FARMER	\$189,100	\$182,474	\$66,302
<b>Total Expenses - 50 FARMER</b>	<b>\$1,149,100</b>	<b>\$1,398,967</b>	<b>\$509,852</b>





<b>60 - MOYER Revenue</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
60-6000 · MOYER Funding	\$1,258,263	\$947,392	\$1,180,173
60-6001 · Invest Earnings - MOYER	\$15,000	\$71,070	\$50,075
<b>Total 60 - MOYER Revenue 7260</b>	<b>\$1,273,263</b>	<b>\$1,018,462</b>	<b>\$1,230,248</b>

<b>Expenses - 60 MOYER</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
60-1101 · Interest Expense - MOYER	\$0	\$0	\$1,623
60-6100 · Grant Disburse - MOYER	\$1,347,935	\$1,309,512	\$1,232,762
60-6110 · Grant Disburse - MOYER SR	\$0	\$0	\$316,175
60-6200 · Admin Expense - MOYER	\$120,000	\$142,109	\$177,026
<b>Total Expenses - 60 MOYER</b>	<b>\$1,467,935</b>	<b>\$1,451,621</b>	<b>\$1,727,586</b>



<b>70 - CAPP Revenue</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
70-7000 · CAPP Funding	\$958,602	\$1,603,599	\$1,154,836
70-7001 · Investment Earnings - CAPP	\$12,000	\$41,100	\$29,491
<b>Total 70 - CAPP Revenue 7261</b>	<b>\$970,602</b>	<b>\$1,644,699</b>	<b>\$1,184,327</b>

<b>Expenses - 70 CAPP</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Projected</b>	<b>FY25/26 Proposed</b>
70-1101 · Interest Expense - CAPP	\$0	\$0	\$795
70-7100 · Grant Disburse - CAPP	\$1,564,890	\$1,521,075	\$1,493,402
70-7200 · Admin Expense - CAPP	\$65,840	\$240,540	\$57,742
<b>Total Expenses - 70 CAPP</b>	<b>\$1,630,730</b>	<b>\$1,761,615</b>	<b>\$1,551,940</b>






# COST RECOVERY BY PROGRAM

Cost recovery is calculated for specific programs operated by the District. The methodology was updated in fiscal year 2023/2024 to reflect updated position allocation, grants received, and other changes. The revenue for each program is added to the grant funding received for each special program. The District estimates the time spent by employees in each program and calculates a percentage of salaries and benefits for each program. A percentage of services and supplies from the general fund is allocated to each of these programs as well. Salary and benefits are adjusted by interfund transfer from the AB 923, Solano Property Tax, FARMER, Moyer and CAPP programs to account for employees working in those programs. Services and supplies are adjusted for any pass-through grants funded out of the professional services account.

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

	Projected Cost Recovery By Program FY 2024/2025				
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	83%	1%	5%	6%	4%
Revenue	\$2,393,024	\$290,000	\$78,837	\$156,000	\$101,5230
Grants	\$267,272	\$1,268	\$20,631	\$5,410	\$3,777
<b>Total</b>	<b>\$2,660,296</b>	<b>\$291,268</b>	<b>\$99,468</b>	<b>\$161,410</b>	<b>\$105,300</b>
Salaries & Benefits	\$2,579,320	\$50,327	\$163,987	\$214,789	\$149,937
Services & Supplies	\$531,535	\$299,400	\$30,629	\$40,118	\$28,005
<b>Total</b>	<b>\$3,110,856</b>	<b>\$349,727</b>	<b>\$194,616</b>	<b>\$254,907</b>	<b>\$177,942</b>
Cost Recovery Percentage	86%	83%	51%	63%	59%
1 The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 50% of AB617. Prescribed fire included in ag burning.					
2 Reduced by the intrafund transfers from AB923, Solano Property Tax, FARMER, Moyer, and CAPP.					
3 Reduced by any pass through grant amounts in Specialized Services.					



The proposed budget includes a cost recovery in the stationary source program of **73%**. Cost recovery for the other programs range between **50% and 75%**, which represents a steady but conservative increase over past years. This proposed cost recovery includes the **3.8% increase** to the fee schedule approved by the Board on April 9, 2025.



## Projected Cost Recovery By Program FY 2025/2026

	<b>Stationary Source</b>	<b>Air Toxics Hotspot</b>	<b>Agricultural Burning</b>	<b>Asbestos</b>	<b>Agricultural Engines</b>
Expense Percentage	82%	1%	5%	7%	5%
Revenue	\$2,393,024	\$47,500	\$88,580	\$142,236	\$106,760
Grants	\$367,571	\$2,166	\$29,496	\$10,091	\$6,804
<b>Total</b>	<b>\$2,760,595</b>	<b>\$49,666</b>	<b>\$118,076</b>	<b>\$152,327</b>	<b>\$113,564</b>
Salaries & Benefits	\$2,702,643	\$47,416	\$164,105	\$220,921	\$148,961
Services & Supplies	\$1,055,367	\$18,516	\$64,082	\$86,268	\$58,168
<b>Total</b>	<b>\$3,758,010</b>	<b>\$65,932</b>	<b>\$228,187</b>	<b>\$307,190</b>	<b>\$207,129</b>
Cost Recovery Percentage	<b>73%</b>	<b>75%</b>	<b>52%</b>	<b>50%</b>	<b>55%</b>

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

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

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






## Fully Burdened Rate & Cost Recovery Statement

To ensure accurate cost recovery and financial sustainability, this budget includes the **fully burdened rate** for accounting and administrative functions within the district. The fully burdened rate accounts for **direct labor costs, employer-paid benefits, payroll taxes, and overhead expenses** associated with financial management and grant administration.

The district will maintain both a **District-Wide Fully Burdened Rate**, which aggregates total costs across all employees, and a **Per-Employee Fully Burdened Rate**, allowing for more precise allocation of administrative expenses related to grant reimbursements. This approach ensures flexibility in financial planning and enhances the ability to charge administrative hours accurately to grants such as Moyer, FARMER, CAPP, Mobile Sources, Solano Property Tax, and other incentive and implementation programs.

The fully burdened rate will be reviewed and updated annually as part of the district's budget process to reflect changes in salaries, benefits, overhead costs, and operational expenses. This ensures the rate remains aligned with financial planning objectives, prevents discrepancies, and maintains transparency in budget allocations.

By adopting this approach, the district **strengthens its financial integrity**, ensuring that administrative costs are fully accounted for, allowing for **better resource allocation** and **long-term fiscal sustainability**.

 Fully Burdened Rate FY 2025/2026		
Position	Employee Step	Fully Burdened Rate/Hour
Administrative Assistant	Step C	\$139.76
Administrative Technician	Step E	\$153.94
Air Quality Technician	Step C	\$149.43
Air Quality Technician	Step D	\$151.63
Public Information Officer	Step B	\$159.71
Accounting Specialist	Step A	\$158.44
Administrative Operations Coordinator & Board Clerk	Step E	\$188.08
Associate Air Quality Specialist	Step B	\$170.06
Associate Air Quality Specialist	Step B	\$170.06
Associate Air Quality Specialist	Step C	\$180.26
Senior Air Quality Specialist	Step E	\$188.08
Associate Air Quality Engineer	Step A	\$166.67
Associate Air Quality Engineer	Step B	\$170.06
Associate Air Quality Engineer	Step B	\$170.06
Associate Air Quality Engineer	Step C	\$173.29
Air Monitoring Technician III	Step E	\$171.45
Assistant Air Quality Planner	Step D	\$159.59
Compliance Manager	N/A	\$200.91
Engineering Manager	N/A	\$194.47
Administrative Services Manager	N/A	\$196.35
Deputy APCO	N/A	\$215.71
Executive Director/APCO	N/A	\$240.86
District-Wide Fully Burdened Rate		\$175.86



# FUND BALANCE ALLOCATION POLICY

## Purpose

The purpose of this Fund Balance Allocation Policy is to establish guidelines for the allocation and management of the District's unrestricted fund balance to ensure financial stability, mitigate risk, and support long-term sustainability. The District maintains Fund Balance allocations to address future liabilities, operational needs, and unforeseen expenditures while reinforcing its commitment to public service and environmental stewardship.

## Appropriate Levels of Fund Balance

Maintaining adequate fund balance and reserves is a critical aspect of long-term financial planning, ensuring the District's ability to mitigate current and future risks, such as revenue shortfalls and unforeseen expenditures.

The primary objective of the General Reserve Allocation Policy is to provide financial readiness for contingencies, including economic uncertainty, emergencies, natural disasters, and potential large-scale expenditures. Additionally, the policy ensures resources are available for special projects that support the District's mission.

## Fund Balance Target Levels

The Government Finance Officers Association (GFOA) recommends that general-purpose governments maintain a minimum fund balance equivalent to two months of operating revenues or expenditures.

In 2004, the District Board established a policy requiring a minimum fund balance of 10% of annual operating expenses from the General Fund and Mobile Source DMV AB 2766 Fund. For FY 2025/26, we project to have a \$4,533,205 of fund balance, 67% of our budgeted annual operating expenses for General and AB2766 Funds.

Additionally, the policy mandates maintaining at least 5% in contingency reserves for both the General Fund and the AB 2766 Fund. For FY 2025/26, the District proposes increasing the Contingency Reserve to 12.5% to further strengthen financial stability and ensure greater resilience against unforeseen fiscal challenges.

Since contingency accounts fluctuate annually, maintaining an appropriate level of reserve funding remains a priority in long-range planning. While the GFOA recommendation provides a useful baseline, each agency should assess fund balance requirements based on local risks, defined as the probability and magnitude of financial losses or disruptions.

Fund Balance and Operating Expenditures			
Fiscal Year	Fund Balance	Operating Expenditures	Ratio
2021/2022	\$2,916,163	\$5,068,056	58%
2022/2023	\$4,223,940	\$5,057,155	84%
2023/2024	\$5,019,002	\$6,203,995	81%
3 Year Average	\$4,053,035	\$5,443,069	74%
2024/2025	\$5,094,311	\$6,128,685	83%
Projected 2025/2026	\$4,533,205	\$6,751,106	67%





# FUND BALANCE CLASSIFICATIONS

To comply with Government Accounting Standards Board (GASB) Statement No. 54, the District classifies its fund balances under the following categories:

## **Restricted Funds**

These funds must be used for specific purposes as dictated by external regulations, laws, or grant agreements. They are legally bound and cannot be repurposed without formal authorization.

- Includes revenues received under AB 2766, AB 923, Solano County Property Tax, FARMER, Moyer, and CAPP.
- These funds are legally constrained for specific purposes based on external regulations, enabling legislation, or contractual agreements.

## **Assigned Funds**

These are resources intended for a specific use but not formally restricted. They are set aside by management and Board action for a future purpose, like planned projects or upcoming expenditures.

- Use of these Funds requires formal Board action via the budget adoption process or budget amendments.
- Encumbrances are authorized at the staff level, under the oversight of the Administrative Services Manager.
- All encumbrances are tied to grant-funded initiatives.

## **Unassigned Funds**

The most flexible category, representing resources not restricted, committed, or assigned. These funds are available for any general use and can help cover unexpected expenses or budget shortfalls.

- Uses of these funds do not require formal Board approval.

## **Committed Funds**

These funds have been designated for a specific purpose by board action.

- Unlike assigned funds, these funds have self-imposed limitations, requiring formal Board approval for repurposing.

## **Non-Spendable Funds**

Refer to financial resources that cannot be spent due to legal, contractual, or practical restrictions. These funds are typically tied up in assets or obligations that prevent their immediate use. Common examples include:

- Prepaid Expenses – Funds allocated for future expenses that have already been paid and cannot be freely used for other purposes.
- Long-Term Loans & Receivables – Funds that exist as outstanding amounts expected to be collected over time.



# FUND BALANCE ALLOCATION

To achieve fiscal responsibility and financial resilience, the District will allocate unassigned Fund Balance in the following categories:

## Other Post-Employment Benefits (OPEB) Reserve

- Funds set aside for future OPEB obligations, including healthcare benefits for retirees.
- The annual contribution will align with the Actuarially Determined Contribution (ADC) to ensure funding adequacy.

## Equipment Replacement Reserve

- Dedicated funding for air monitoring systems, fleet vehicles, and technology upgrades necessary for regulatory compliance and operational efficiency.
- Reserve levels will be evaluated periodically to account for depreciation and equipment life cycles.

## Leave Liability Reserve

- Funding to cover accrued employee leave balances, including vacation and sick leave liabilities.
- Ensures the District can meet obligations upon employee separation or retirement.

## Public Education Reserve

- Supports community outreach, education programs, and environmental awareness initiatives related to air quality and pollution reduction.
- Funds may be used for public workshops, digital campaigns, and school engagement efforts.

## Contingency Reserve

- Maintains funding for unexpected expenses, such as economic downturns, natural disasters, or emergencies affecting operations.
- Reserve levels will be reviewed annually based on projected risks and fiscal conditions.

## Legal Support Reserve

- Funds allocated for legal support, including matters related to regulatory compliance, enforcement actions, and policy development.
- This support plays a crucial role in interpreting laws, regulations, and policies governing air quality and environmental protection.

## PARS Pension Prefunding Reserve

- Contributions to the Public Agency Retirement Services (PARS) trust, supporting long-term pension stability.
- Allocations will be based on actuarial assessments and funding strategies to reduce pension liabilities over time.





## Fund Balance Monitoring and Review

- Fund balances and funding levels will be reviewed annually as part of the budget process.
- Adjustments will be made based on economic conditions, program needs, and actuarial evaluations.
- The District will maintain transparency in fund balance allocations through financial reporting to the Board and the public.

Fund Balance Allocations		
<b>Fund Balance:</b>		<b>\$3,972,099</b>
OPEB Reserve		\$998,290
Equipment Replacements Reserve		\$667,666
Leave Liability Reserve		\$356,809
Public Education Program Reserve		\$100,000
Contingency Reserve		\$843,888
Legal Support Reserve		\$200,000
PARS Reserve		\$772,430
<b>Total Allocated</b>		<b>\$3,939,083</b>
<b>Unallocated Fund Balance</b>		<b>\$33,016</b>





# PENSION PLAN AND LONG-TERM FUNDING STRATEGY

District employees participate in a multiple-employer public employee defined benefit pension plan administered by CalPERS (California Public Employees' Retirement System). CalPERS serves as both a common investment vehicle and administrative agent for participating employers.

## Pension Plan Overview

Benefit provisions are established under state statute and may be modified by District resolution. CalPERS offers retirement and disability benefits to employees and their beneficiaries based on credited years of service (equivalent to one year of full-time employment). The District follows two pension formulas:

- 2% at 55 for existing "classic" members.
- 2% at 62 for new members under the Public Employees' Pension Reform Act (PEPRA).

Cost-of-living adjustments (COLA) are applied per the guidelines in the Public Employees' Retirement Law (PERL).

## Employer Contribution Rates & Funding Requirements

Under Section 20814(c) of PERL, employer contribution rates for all public agencies are actuarially determined annually, effective July 1st of each year following notification of rate changes.

The total plan contributions are calculated through the CalPERS annual actuarial valuation process, taking into account:

- The District's allocated share of the risk pool's cost of benefits earned by employees.
- Any unfunded accrued liability (UAL) within the miscellaneous risk pool.
- The difference between the actuarially determined rate and the employee contribution rate, which must be covered by the employer.

Employee contribution rates are as follows:

- Classic members: 7% of annual pay.
- PEPRA members: 7.75% of annual pay.

## PARS Pension Trust & Long-Term Obligation Strategy

To strengthen long-term pension funding, the Board authorized the establishment of a pension trust with Public Agency Retirement Services (PARS) in FY 2022/23, officially funded in February 2023.

For FY 2025/26, District staff recommends additional contributions to the PARS Trust, as approved by the Board, in alignment with the District's ongoing efforts to address pension obligations proactively.

PARS Pension Trust Account Summary as of March 31, 2025	
Beginning Balance	\$865,175.26
Contributions	\$0.00
Earnings	\$36,756.29
Expense	\$3,953.19
Ending Balance	\$897,978.36





### Actuarially Determined Contribution (ADC) and OPEB Funding

The District contributes the Actuarially Determined Contribution (ADC) annually to ensure adequate funding for Other Post-Employment Benefits (OPEB) obligations. The California Employers' Retiree Benefit Trust (CERBT) requires biennial actuarial valuations to assess the District's OPEB liabilities.

Contributions to the CERBT by Fiscal Year						
2012-2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
\$1,108,400	\$239,618	\$199,045	\$206,052	\$124,725	\$128,121	\$122,812
Future ADC Based on August 2024 report						
2025/2026						
\$190,738						

The most recent actuarial valuation identified an increase in the ADC from FY 2024/25 to FY 2025/26, attributed to several factors, including:

- Updated mortality projections, reflecting revised demographic assumptions.
- Excise tax implications under the Affordable Care Act (ACA).
- Findings from the CalPERS Experience Study, which impact pension and benefits forecasting.
- Implied Subsidy adjustments for community-rated plans under PEMHCA (Public Employees' Medical & Hospital Care Act).

In FY 2025/26, the Board approved a request to disburse monthly pay-as-you-go retiree health benefit costs directly from the CERBT trust, resulting in lower OPEB expenses for the fiscal year.

Despite this reduction, the District remains committed to ongoing contributions to CERBT and will re-evaluate its funding strategy in the next fiscal cycle.

CERBT Account Summary as of March 31, 2025	
Beginning Balance	\$2,417,582.63
Contributions	\$0.00
Earnings	\$120,818.89
Expense	\$1,432.59
Ending Balance	\$2,536,968.93





# Appendix

## List of Acronyms

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





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