YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

ADOPTED BUDGET
FISCAL YEAR 2026/2027



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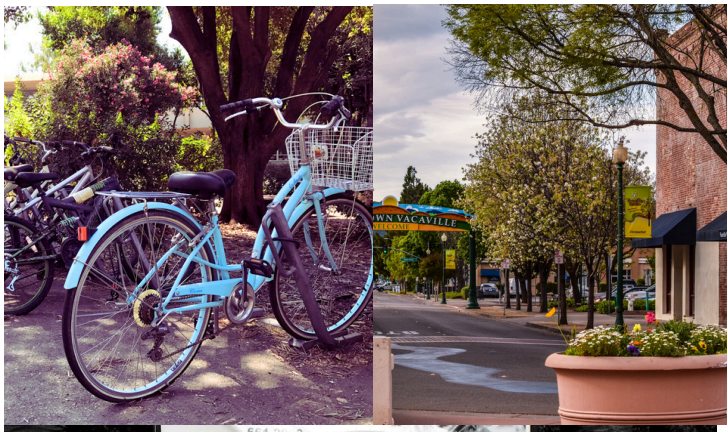
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ABOUT THE **DISTRICT**

YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

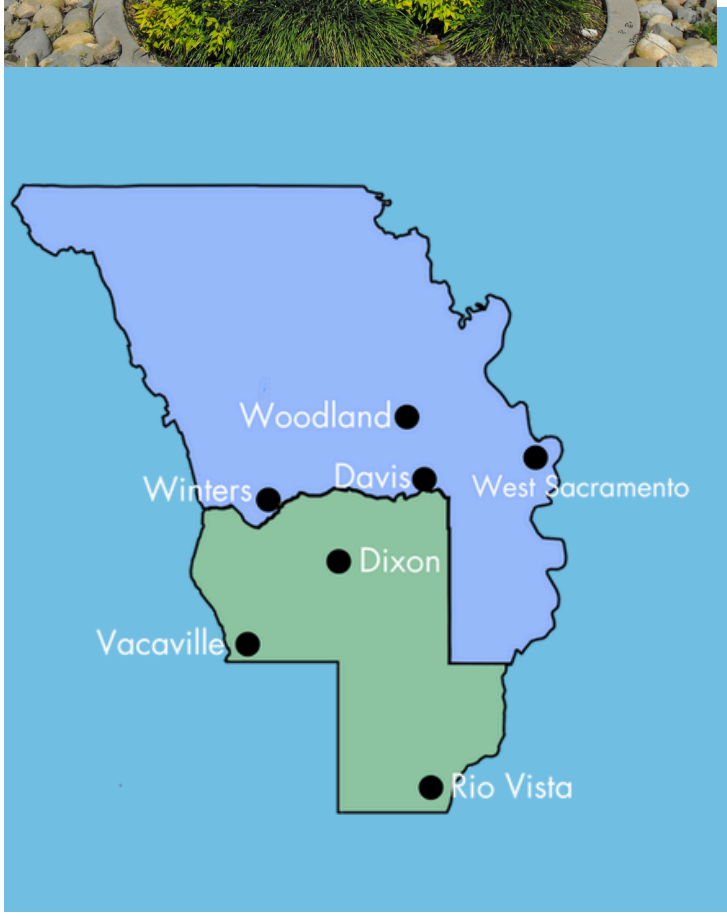
The Yolo-Solano Air Quality Management District is one of the 35 local air districts in the state that are charged by statute to control air pollution from non-vehicular sources. Local districts provide expertise and knowledge to address local air quality issues. The goal of these efforts is to achieve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





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

Yolo-Solano Air Quality Management District was established in 1971 by a joint powers agreement between the Yolo and Solano County Boards of Supervisors. The District is governed by a 14-member Board of Directors composed of local elected representatives from the seven cities within the District's jurisdiction and supervisors from both Solano and Yolo Counties.
At the direction of the Board, the District has implemented a five-pronged approach to protecting local air quality: rules and compliance, permits, incentives, land use and public awareness. These efforts are all made in an effort to achieve the District's mission of protecting human health and property from the harmful effects of air pollution.



YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

A Letter from the *Air Pollution Control Officer*

Dear Board of Directors,

I am pleased to present the Yolo-Solano Air Quality Management District's Fiscal Year 2026/27 Adopted Budget for your consideration. As the financial plan for the coming year, this budget provides a comprehensive overview of District operations, core programs, and strategies to advance our goals. It reflects the District's continued commitment to long-term financial planning, cost-effective operations, and strategic investments that deliver meaningful benefits to the communities we serve.

As Executive Director, I continue to be impressed by the dedication, professionalism, and resilience of District staff. Over the past year, the District has successfully maintained essential operations, advanced technology and process improvements and secured new incentives opportunities.

The Fiscal Year 2026/27 Adopted Budget includes:

- A FY 2026/27 operating budget that reflects updated program needs, staffing requirements, and cost pressures while maintaining fiscal responsibility.
- Continued investment in essential capital needs to support District operations, including a planned vehicle replacement, establishment of a new permit tracking system and associated database, and upgrades to the District website to meet ADA accessibility requirements.
- Ongoing administration of competitive grant and incentive programs, with over $4.7 million in grant fundingto support clean air projects across the region.

This budget reflects a prudent financial strategy designed to meet the District's obligations while positioning the organization for continued success in the coming year.

I look forward to continuing to work closely with the Board, staff, and stakeholders to advance the District's mission and further refine a long-term vision for clean air in the region.



Gretchen Bennitt
Executive Director/APCO

2026 **BOARD OF DIRECTORS**

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

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



Jim Ernest
City of Dixon

Vice Chair



Carol Scianna
City of Winters



Sheila Allen
Yolo County



Tom Stallard
City of Woodland



Norma Alcala
City of West Sacramento



Angel Barajas
Yolo County



Lucas Frerichs
Yolo County

YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT



Gloria Partida
City of Davis



Mary Vixie Sandy
Yolo County



Jeanette Wylie
City of Vacaville



Monica Brown
Solano County



John Vasquez
Solano County



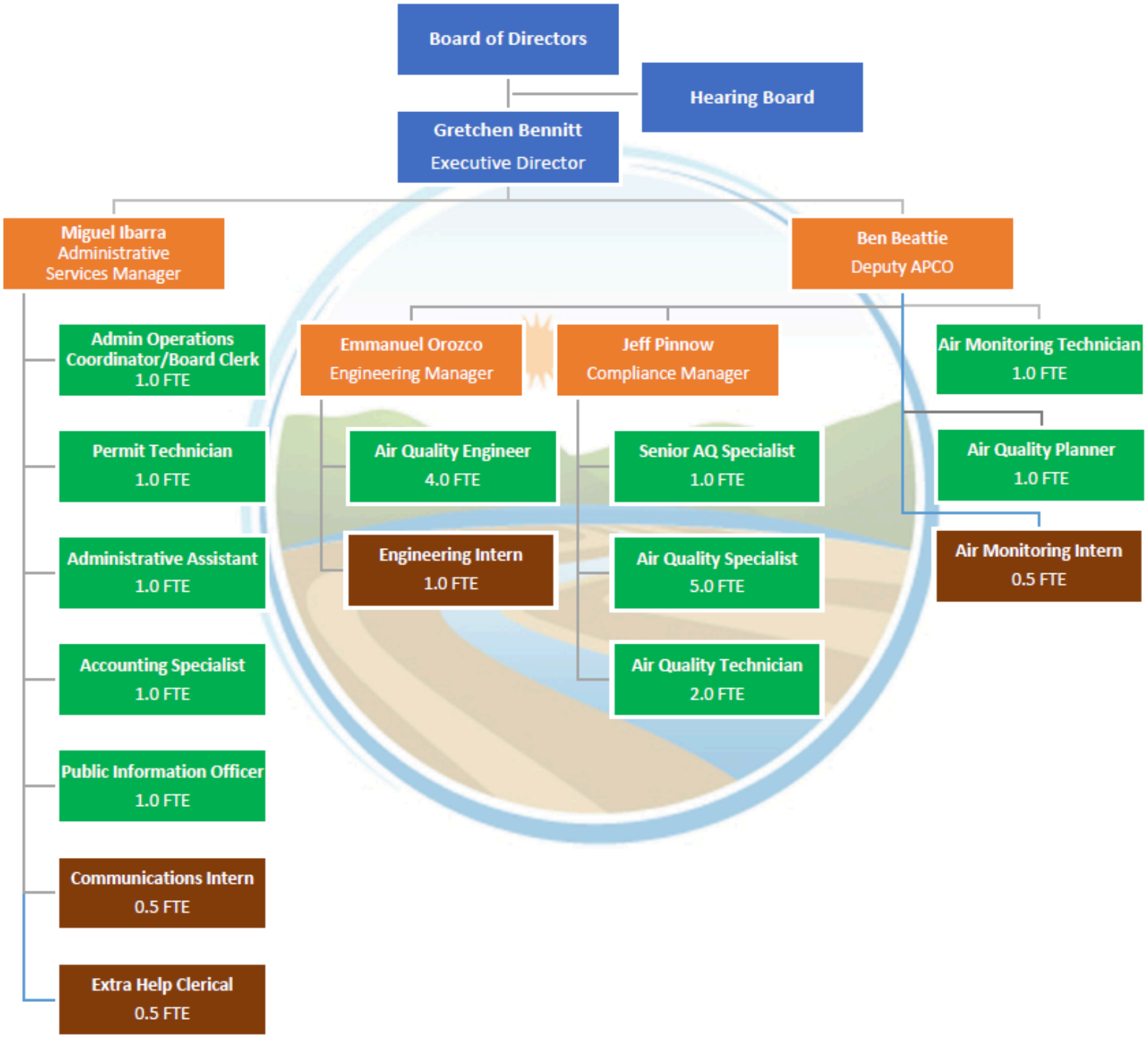
Mitch Mashburn
Solano County



Edwin Okamura
City of Rio Vista

ORGANIZATIONAL CHART

YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT



YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

BUDGET OVERVIEW

The proposed budget represents a general operating budget of **$6,069,500** to support the **District's core programs, planning efforts, and air monitoring**. Incentive programs are expected to award **$4,762,000** to local projects this fiscal year. The 2026/2027 Fiscal Year Proposed Budget is **balanced** and continues the District's efforts to **protect and improve local air quality.**

Consolidated Budget Summary - Revenue			
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**
General Fund	$5,181,057	$5,332,967	$5,581,100
AB 2766	$1,098,846	$1,311,917	$1,315,000
AB 923	$657,285	$766,007	$700,000
Solano Property Tax	$706,808	$623,018	$740,000
FARMER	$488,744	$24,285	$160,900
MOYER	$1,968,485	$1,131,795	$994,880
CAPP	$1,210,965	$408,245	$816,000
CHIRP	$ -	$ -	$33,000
Fund Balance (-) Operating	$253,546	$ (477,932)	$ 488,400*
Fund Balance (-) Restricted	$789,474	$456,542	$1,974,520
Total Revenues	**$12,355,210**	**$9,576,845**	**$12,803,800**

YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT

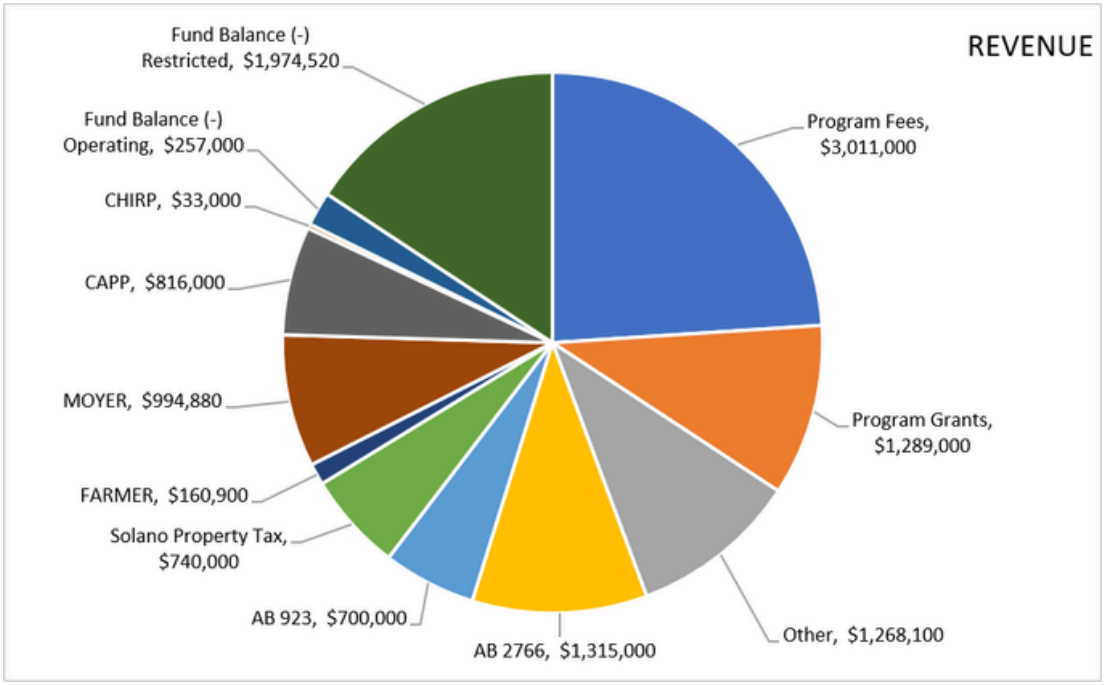
BUDGET OVERVIEW cont.

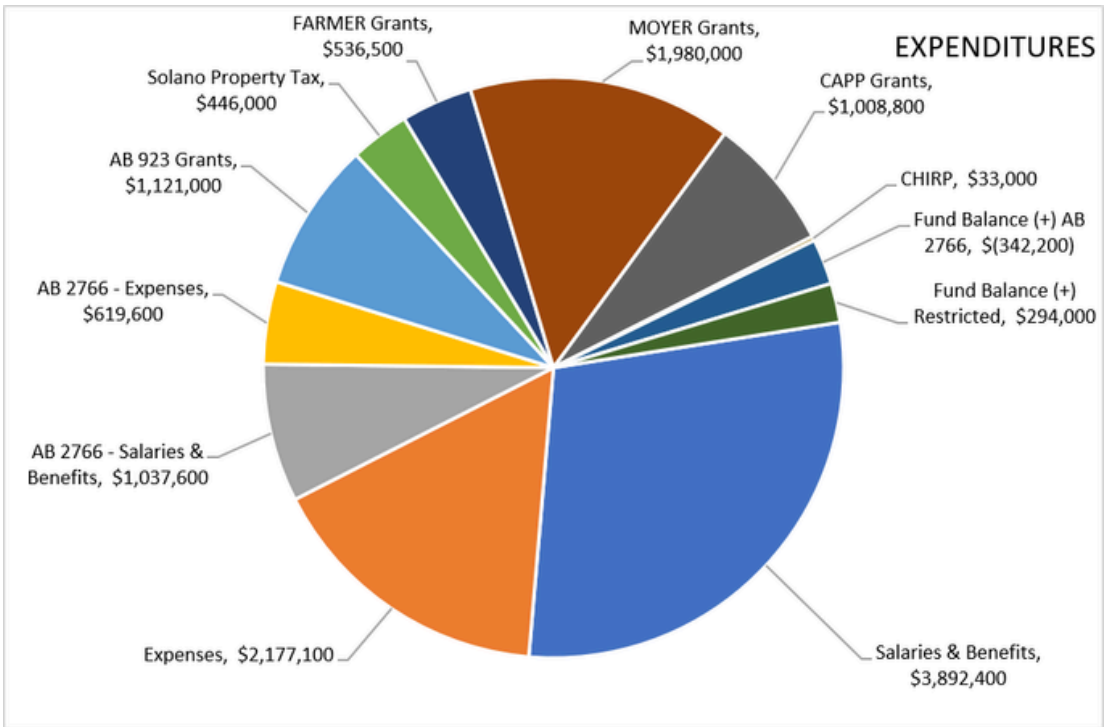
Consolidated Budget Summary - Expenses			
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**
Salaries & Benefits	$3,708,599	$3,314,874	$3,892,400
Expenses	$1,726,004	$1,540,160	$2,177,100
AB 2766 - Salaries & Benefits	$721,718	$623,580	$1,037,600
AB 2766 - Expenses	$358,801	$258,554	$619,600
AB 923 Grants	$1,155,962	$402,668	$1,121,000
Solano Property Tax	$368,450	$242,290	$446,000
FARMER Grants	$509,852	$415,834	$536,500
MOYER Grants	$2,207,795	$1,180,116	$1,980,000
CAPP Grants	$1,241,343	$788,257	$1,008,800
CHIRP	$ -	$ -	$33,000
Fund Balance (+) Operating	$18,326	$429,784	$ (342,200)
Fund Balance (+) Restricted	$338,358	$380,727	$294,000
Total Expenditures	**$12,355,210**	**$9,576,845**	**$12,803,800**

BUDGET OVERVIEW cont.

The Proposed Fiscal Year 2026/2027 revenue and expenses are summarized in the below charts, totaling **$12,803,800.** 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 general operating budget for this fiscal year totals **$ 6,069,500** with the balance being restricted due to legislation and/or District Board policy. A Contingency Fund Reserve balance of – **$758,688,** approximately **12.5% of the operating budget**, is available for use during a fiscal emergency with Board authorization.





FUND BALANCE ALLOCATION

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

Fund Balance Allocations	
Fund Balance:	$4,491,406
OPEB Reserve	$442,004
Equipment Replacements	$460,393
Leave Liability Reserve	$319,048
Public Education Program	$110,000
Contingency Reserve	$758,688
Legal Support Reserve	$270,000
Grant Reimbursement	$750,000
Pension Reserve	$1,381,274
Total Allocated	**$4,491,406**
Unallocated Fund	**$0**

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.

In 2004, the District Board established a policy requiring a minimum fund balance of 10% of annual operating expenses from the General Fund. Current Fund Balance for FY 2026/27 sits at **$4,491,406, approximately 74% of our budgeted annual operating expenses.**

Additionally, the policy mandates maintaining at least **5% in contingency reserves of General Fund Balance.** For FY 2025/26, the District increased the Contingency Reserve to 12.5% to further strengthen financial stability and ensure greater budget resiliency.

FUND BALANCE ALLOCATION cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

The District allocates available fund balance to the following categories:

- **Other Post Employment Benefits (OPEB) Reserve**
  - Funds set aside for future OPEB obligations, including retiree health care benefits.
  - Equals two years of projected payments for OPEB per the most recent GASB 75 Valuation Report.

- **Equipment Replacements Reserve**
  - Dedicated funding for air monitoring systems, fleet vehicles, technology upgrades, and any other equipment necessary to meet compliance and operational needs.

- **Leave Liability Reserve**
  - Funding for accrued employee leave balances, including vacation and sick leave, to meet obligations upon employee separation or retirement.
  - Equal to total projected leave liability as of July 1, 2026.

- **Public Education Program Reserve**
  - Reserve funds for unanticipated public outreach and mitigation projects.
  - Outreach may include public workshops, digital campaigns, and school engagement efforts.

- **Contingency Reserve**
  - For unexpected/emergency expenses such as economic downturns or natural disasters.
  - District policy requires contingency is at least 5% of annual budgeted operating expenses; District maintains a reserve equal to 12.5% of budgeted operating expenses.

- **Legal Support Reserve**
  - For unanticipated legal costs relating to regulatory compliance, enforcement, and policy development.

- **Grant Reimbursement Reserve**
  - To allow for project continuity when funds reimbursement from state or federal grants is delayed. May also be used for direct reimbursement in cases where funding is canceled after project activity has already been completed.

- **Pension Reserve**
  - Equal to three years of projected CalPERS Unfunded Accrued Liability (UAL) contributions.

POSITION ALLOCATION

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

On April 8, 2026, the District Board of Directors approved an additional position for Associate Air Quality Specialist. That change and a listing of authorized Full-Time positions is displayed in the table below. In addition to its 24 full-time positions, the District also staffs one extra-help position and four interns in part-time roles across its divisions, for a total of 26.5 Full-Time Equivalents (FTEs).

Job Classifications	FY 24/25 FTE	FY 25/26 FTE	Approved Change	FY 26/27 FTE
Executive Director/ Air Pollution Control Officer	1.0	1.0		1.0
Deputy Air Pollution Control Officer	1.0	1.0		1.0
Administrative Division				
Administrative Services Manager	1.0	1.0		1.0
Administrative Operations Coordinator/Board Clerk	1.0	1.0		1.0
Permit Technician II	1.0	1.0		1.0
Administrative Assistant	1.0	1.0		1.0
Accounting Specialist	1.0	1.0		1.0
Public Information Officer	1.0	1.0		1.0
Compliance Division				
Compliance Manager	1.0	1.0		1.0
Air Quality Technician II	2.0	2.0		2.0
Assistant/Associate Air Quality Specialist	4.0	4.0	+1.0	5.0
Senior Air Quality Specialist	1.0	1.0		1.0
Engineering Division				
Engineering Manager	1.0	1.0		1.0
Assistant/Associate Air Quality Engineer	4.0	4.0		4.0
Planning and Air Monitoring Division				
Air Monitoring Technician I/II/III	1.0	1.0		1.0
Assistant/Associate Air Quality Planner	1.0	1.0		1.0
TOTAL	**23.0**	**23.0**	**1.0**	**24.0**

SALARY SCHEDULE

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

The FY 2026/2027 budget includes a cost of living adjustment (COLA) of **2.7%**. The current Memorandum of Understanding (MOU) with the YSAQMD Employee Association will expire as of January 1, 2027; negotiations are ongoing to establish a new agreement which may include further salary adjustments.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
SALARY RESOLUTION NO. 26-04
EFFECTIVE 07/01/2026

CLASSIFICATION		STEP A	STEP B	STEP C	STEP D	STEP E	MOU COVERAGE
ADMINISTRATION							
Extra Help Clerical	HR	$18.08	$18.98	$19.93	$20.93	$21.98	NO
	YR*	$37,606	$39,478	$41,454	$43,534	$45,718	
Extra Help Communications Intern	HR	$22.06	$23.16	$24.32	$25.54	$26.83	NO
	YR*	$45,885	$48,173	$50,586	$53,123	$55,806	
Administrative Clerk	HR	$22.50	$23.62	$24.81	$26.06	$27.37	YES
	YR*	$46,800	$49,130	$51,605	$54,205	$56,930	
Administrative Assistant	HR	$27.22	$28.58	$30.01	$31.51	$33.08	YES
	YR*	$56,618	$59,446	$62,421	$65,541	$68,806	
Permit Technician I	HR	$34.88	$36.60	$38.45	$40.37	$42.40	YES
	YR*	$72,550	$76,128	$79,976	$83,970	$88,192	
Permit Technician II	HR	$41.32	$43.34	$45.53	$47.80	$50.21	YES
	YR*	$85,946	$90,147	$94,702	$99,424	$104,437	
Public Information Officer	HR	$45.19	$47.40	$49.79	$52.28	$54.91	YES
	YR*	$93,995	$98,592	$103,563	$108,742	$114,213	
Accounting Specialist	HR	$46.32	$48.63	$51.06	$53.62	$56.30	YES
	YR*	$96,346	$101,150	$106,205	$111,530	$117,104	
Administrative Operations Coordinator & Board Clerk (Confidential)	HR	$59.40	$62.36	$65.48	$68.76	$72.19	NO
	YR*	$123,552	$129,709	$136,198	$143,021	$150,155	
COMPLIANCE							
Air Quality Technician I	HR	$34.88	$36.60	$38.45	$40.37	$42.40	YES
	YR*	$72,550	$76,128	$79,976	$83,970	$88,192	
Air Quality Technician II	HR	$41.32	$43.34	$45.53	$47.80	$50.21	YES
	YR*	$85,946	$90,147	$94,702	$99,424	$104,437	
Assistant Air Quality Specialist	HR	$46.32	$48.63	$51.06	$53.62	$56.30	YES
	YR*	$96,346	$101,150	$106,205	$111,530	$117,104	
Associate Air Quality Specialist	HR	$53.77	$56.45	$59.28	$62.25	$65.36	YES
	YR*	$111,842	$117,416	$123,302	$129,480	$135,949	
Senior Air Quality Specialist	HR	$59.40	$62.36	$65.48	$68.76	$72.19	YES
	YR*	$123,552	$129,709	$136,198	$143,021	$150,155	
ENGINEERING							
Extra Help Engineering Intern	HR	$22.06	$23.16	$24.32	$25.54	$26.83	NO
	YR*	$45,885	$48,173	$50,586	$53,123	$55,806	
Assistant Air Quality Engineer	HR	$46.32	$48.63	$51.06	$53.62	$56.30	YES
	YR*	$96,346	$101,150	$106,205	$111,530	$117,104	
Associate Air Quality Engineer	HR	$53.77	$56.45	$59.28	$62.25	$65.36	YES
	YR*	$111,842	$117,416	$123,302	$129,480	$135,949	
Associate Air Quality Engineer w/P.E.	HR	$56.25	$58.98	$61.97	$65.06	$68.34	YES
	YR*	$117,000	$122,678	$128,898	$135,325	$142,147	
Senior Air Quality Engineer	HR	$59.40	$62.36	$65.48	$68.76	$72.19	YES
	YR*	$123,552	$129,709	$136,198	$143,021	$150,155	
Senior Air Quality Engineer w/P.E.	HR	$62.14	$65.16	$68.45	$71.86	$75.49	YES
	YR*	$129,251	$135,533	$142,376	$149,469	$157,019	

SALARY SCHEDULE cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

ENGINEERING							
Extra Help Engineering Intern	**HR**	$22.06	$23.16	$24.32	$25.54	$26.83	NO
	YR*	$45,885	$48,173	$50,586	$53,123	$55,806	
Assistant Air Quality Engineer	**HR**	$46.32	$48.63	$51.06	$53.62	$56.30	YES
	YR*	$96,346	$101,150	$106,205	$111,530	$117,104	
Associate Air Quality Engineer	**HR**	$53.77	$56.45	$59.28	$62.25	$65.36	YES
	YR*	$111,842	$117,416	$123,302	$129,480	$135,949	
Associate Air Quality Engineer w/P.E.	**HR**	$56.25	$58.98	$61.97	$65.06	$68.34	YES
	YR*	$117,000	$122,678	$128,898	$135,325	$142,147	
Senior Air Quality Engineer	**HR**	$59.40	$62.36	$65.48	$68.76	$72.19	YES
	YR*	$123,552	$129,709	$136,198	$143,021	$150,155	
Senior Air Quality Engineer w/P.E.	**HR**	$62.14	$65.16	$68.45	$71.86	$75.49	YES
	YR*	$129,251	$135,533	$142,376	$149,469	$157,019	
PLANNING & AIR MONITORING							
Air Monitoring Technician I	**HR**	$38.92	$40.83	$42.89	$45.04	$47.30	YES
	YR*	$80,954	$84,926	$89,211	$93,683	$98,384	
Air Monitoring Technician II	**HR**	$43.43	$45.55	$47.85	$50.24	$52.77	YES
	YR*	$90,334	$94,744	$99,528	$104,499	$109,762	
Air Monitoring Technician III	**HR**	$47.50	$49.81	$52.33	$54.94	$57.71	YES
	YR*	$98,800	$103,605	$108,846	$114,275	$120,037	
Assistant Air Quality Planner	**HR**	$40.91	$42.91	$45.08	$47.33	$49.71	YES
	YR*	$85,093	$89,253	$93,766	$98,446	$103,397	
Associate Air Quality Planner	**HR**	$47.50	$49.81	$52.33	$54.94	$57.71	YES
	YR*	$98,800	$103,605	$108,846	$114,275	$120,037	
MANAGEMENT/EXEMPT							
Administrative Services Manager **Compliance Manager** **Engineering Manager** **Planning & Air Monitoring Manager**	**MO***	$11,898	$12,493	$13,118	$13,773	$14,462	NO
	YR*	$142,776	$149,915	$157,411	$165,281	$173,545	
Deputy APCO	**MO***	$14,223	$14,934	$15,681	$16,465	$17,288	NO
	YR*	$170,675	$179,210	$188,170	$197,579	$207,458	
Executive Director/APCO	**CONTRACT**					$262,978	NO

** The annual numbers listed are approximations, calculated using 2,080 hours in a year.*

BUDGET SUMMARY

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

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.**

FUND 10 – General Fund

FUND 10 - GENERAL				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Stationary Source Programs	$2,424,772	$2,373,154	$2,450,000	1.04%
Stationary Source Grants	$278,018	$235,483	$262,000	-5.76%
Misc. Programs	$495,076	$546,080	$561,000	13.32%
Misc. Grants	$842,421	$411,561	$1,027,000	21.91%
Other	$1,140,770	$1,766,689	$1,281,100	12.30%
Total Revenue	**$5,181,057**	**$5,332,967**	**$5,581,100**	**7.72%**
Salaries and Benefits	$3,708,599	$3,314,874	$3,892,400	4.96%
Services and Supplies	$1,655,604	$1,531,992	$2,152,100	29.99%
Equipment	$70,400	$8,169	$25,000	-64.49%
Total Expenditures	**$5,434,604**	**$4,855,035**	**$6,069,500**	**11.68%**
Revenue less Expense	***$ (253,546)***	***$477,932***	***$ (488,400)***	***92.63%***

The General Fund serves as the primary operating fund, facilitating the accounting and management of various fee programs, as well as direct grants from the California Air Resources Board (CARB) and pass-through grants from the U.S. Environmental Protection Agency (EPA).

On April 8, 2026, the Board approved a **2.7% increase to the Master Fee Schedule**, which impacts many of the fees collected for Stationary Source Programs. The percentage is based on the California Consumer Price Index (CPI) for April-to-April (2024-2025).

The District is proposing to budget **an additional $400,043 in revenue for Fiscal Year (FY) 2026/27**. This will align the budget more closely to actual collections and anticipates modest growth to revenue collections stemming from the aforementioned Master Fee Schedule increases.

BUDGET SUMMARY cont.

Expenses In FY 2026/27 are budgeted for an **additional $634,896 in FY 26/27**, largely due to **increases in Services and Supplies spending categories**. While a large portion of the anticipated increases are attributable to supply-chain and inflationary pressures, some large, one-time expenses are expected, including:

- **$199,260** for the deployment of a new database to support program operations;
- **$50,000** for website revisions to meet state and federal accessibility requirements;
- **$50,000** for fleet replacements; and
- **$20,000** for office space updates and improvements.

Where possible, eligible operational activity expenses will be shifted to restricted AB 2766 funding, which will reduce the impact on more versatile unrestricted general funding. This will bolster organizational flexibility and allow the District to be better prepared for short- and/or long-term economic downturns or other unexpected events.

FUND 20 - AB 2766 Mobile Source

FUND 20 - AB 2766				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$1,098,846	$1,311,917	$1,315,000	19.67%
Total Expense	$1,080,520	$882,133	$1,657,200	53.37%
Net Change	**$18,326**	**$429,784**	**$ (342,200)**	

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.

For FY 26/27, the District has identified eligible costs which will be shifted from the General Fund to AB 2766 funding. The District intends to **shift approximately $577,000 in costs from Fund 10 to Fund 20**, utilizing restricted funds in place of unrestricted general funding. This change to cost distribution will better leverage available funding while enhancing financial support for District operations.

Funding for Clean Air Grants is **$161,000**. Grant funding from AB 2766 funds will not be impacted by changes in operational funding methodology.

BUDGET SUMMARY cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 30 – AB 923

FUND 30 - AB 923				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$657,285	$766,007	$700,000	6.50%
Total Expense	$1,155,962	$402,668	$1,121,000	-3.02%
Net Change	**$ (498,678)**	**$363,339**	**$ (421,000)**	

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.

The expenses include a projected **$1,050,000** in school bus replacement efforts.

FUND 40 – SOLANO PROPERTY TAX

FUND 40 - SOLANO PROPERTY TAX				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$706,808	$623,018	$740,000	4.70%
Total Expense	$368,450	$242,290	$446,000	21.05%
Net Change	**$338,358**	**$380,727**	**$294,000**	

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.

The expenses include a total of **$405,000** in Clean Air Grant funding.

BUDGET SUMMARY cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 50 – FARMER

FUND 50 - FARMER				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$488,744	$24,285	$160,900	-67.08%
Total Expense	$509,852	$415,834	$536,500	5.23%
Net Change	**$ (21,108)**	**$ (391,549)**	**$ (375,600)**	

The Funding Agricultural Replacement Measures for Emission Reductions **(FARMER) Program supports incentive-based funding for qualified agricultural equipment replacements**. At this time, the District expects to receive **minimal additional funding for this program** in FY 26/27 and anticipates spending down remaining fund balances.

FUND 60 – MOYER

FUND 60 - MOYER				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$1,968,485	$1,131,795	$994,880	-49.46%
Total Expense	$2,207,795	$1,180,116	$1,980,000	-10.32%
Net Change	**$ (239,310)**	**$ (48,320)**	**$ (985,120)**	

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.

The District anticipates distributing **$1.4 million in Moyer and $320,000 in Moyer State Reserve funding in FY 26/27.**

BUDGET SUMMARY cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 70 – CAPP

FUND 70 - CAPP				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$1,210,965	$408,245	$816,000	-32.62%
Total Expense	$1,241,343	$788,257	$1,008,800	-18.73%
Net Change	**$ (30,378)**	**$ (380,012)**	**$ (192,800)**	

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.

The District anticipates distributing **$960,000** in CAPP funding in FY 26/27.

FUND 80 – CHIRP

FUND 80 - CHIRP				
	FY 25/26 Adopted	**FY 25/26 Actual**	**FY 26/27 Adopted**	**% Budget Change**
Total Revenue	$ -	$ -	$33,000	N/A
Total Expense	$ -	$ -	$33,000	N/A
Net Change	**$ -**	**$ -**	**$ -**	

The Climate Heat Impact Response Program (CHIRP) is an incentive program created to **mitigate the increased emissions that happen as a result of a state of emergency proclamation** by the Governor for an extreme heat event. CHIRP mitigation dollars are allocated to fund projects eligible under either the Carl Moyer Program or the Community Air Protection Incentives Program.

As of April 15, 2026, the District has been allocated **$652,109 in CHIRP funds,** to be expended by December 31, 2033. The District anticipates expending **$33,000 in administrative funds** in FY 26/27 establishing the program and soliciting projects, with active program spending expected to commence in FY 27/28.

COST RECOVERY

The proposed budget includes **generally minor changes in FY 26/27 cost recovery from what was realized in FY 25/26**. Some reductions in cost recovery are expected for Asbestos and Agricultural Burning, due to a combination of anticipated increases to services and supplies costs in the coming year alongside restrictions on fee increases for those programs. However, cost recovery for other programs are expected to remain generally stable in FY 26/27.

Cost Recovery By Program - FY 2025/2026					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	82%	1%	5%	7%	5%
Revenue	$2,373,154	$47,500	$86,618	$192,199	$96,837
Grants[1]	$235,483	$2,222	$41,441	$10,021	$6,753
Total	$2,608,637	$49,722	$128,059	$202,220	$103,590
Salaries and Benefits[2]	$2,619,107	$47,091	$157,725	$212,399	$143,145
Services and Supplies[3]	$843,057	$15,158	$50,770	$68,369	$46,076
Total	$3,462,164	$62,249	$208,495	$280,768	$189,221
Cost Recovery	**75%**	**80%**	**61%**	**72%**	**55%**

COST RECOVERY cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

Projected Cost Recovery By Program - FY 2026/2027					
	Stationary Source	**Air Toxics Hotspot**	**Agricultural Burning**	**Asbestos**	**Agricultural Engines**
Expense Percentage	83%	1%	5%	6%	5%
Revenue	$2,562,000	$49,000	$100,000	$190,000	$110,000
Grants[1]	$371,056	$2,140	$22,341	$9,689	$6,774
Total	$2,933,056	$51,140	$122,341	$199,689	$116,774
Salaries and Benefits[2]	$2,708,894	$46,725	$160,306	$211,563	$147,911
Services and Supplies[3]	$1,162,904	$20,059	$68,818	$90,822	$63,497
Total	$3,871,798	$66,784	$229,124	$302,385	$211,409
Cost Recovery	**76%**	**77%**	**53%**	**66%**	**55%**

[1]The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 50% of AB617. Prescribed fire included in ag burning.
[2]Reduced by the intrafund transfers from AB923, Solano Property Tax, FARMER, Moyer, and CAPP.
[3]Reduced by any pass through grant amounts in Specialized Services.

PENSION PLANNING

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

Pension Overview

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.

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).

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. The District, alongside consultation with actuarial experts, reassessed the status of the trust account and withheld contributions for FY 2025/26, but will make a contribution in FY 2026/27 of $150,000.

PARS Pension Trust Account Summary as of June 30, 2026	
Beginning Balance	**$947,096**
Contributions	**$0.00**
Earnings	**$76,743**
Disbursements	**$373,717**
Expense	**$3,857**
Ending Balance	**$646,265**

PENSION PLANNING cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

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. Due to a combination of significant prior investments and strong returns, the CERBT account fund balance is currently valued at 113% of OPEB liability. At this time, further CERBT contributions are not required to meet the District's funding obligations.

CERBT Account Summary as of June 30, 2026	
Beginning Balance	**$2,803,968**
Contributions	**$0**
Earnings	**$489,523**
Disbursements	**$158,695**
Expense	**$2,141**
Ending Balance	**$3,132,655**

PENSION PLANNING cont.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

OPEB Trust Balance (6/30/25)	
Category	**Value**
Total OPEB Liability	**$2,474,323**
CERBT Trust Balance (6/30/25)	**$2,805,023**
Unfunded OPEB Liability	**($330,700)**
Funded Ratio	**113.37%**
ADC (FY 26/27)	**$29,202**
Required CERBT Contribution	**$0**

CalPERS Funded Status (as of 6/30/25)	
Category	**Value**
Accrued Liability	**$19,432,645**
Market Value of Assets	**$15,307,141**
Unfunded Accrued Liability (UAL)	**$4,125,504**
Funded Ratio	**78.77%**

As of June 2024, the OPEB Trust was funded at 97.17%, and CalPERS Accrued Liability was funded at 74.14%. **As of the June 30, 2025 valuation, these funding ratios have increased to 113% and 78.77%, respectively.**

APPENDIX A – DETAIL BUDGET CHARTS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 10 - GENERAL - REVENUE

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	FY 26/27 Adopted	% Budget Change
10-0009	Invest Earnings - Woodsmoke	$ 1,317	$ 1,183	$ **1,100**	-16.48%
10-0010	PARS Investment Earnings	$ 83,742	$ 80,600	$ **90,000**	7.47%
10-0321	Renewal Permits	$ 2,088,934	$ 2,026,650	$ **2,100,000**	0.53%
10-0322	New Permits	$ 139,532	$ 183,753	$ **200,000**	43.34%
10-0323	Source Testing	$ 196,306	$ 162,751	$ **150,000**	-23.59%
10-0324	Ag Engine Reg	$ 106,760	$ 96,837	$ **110,000**	3.03%
10-0325	Woodsmoke/Heat Pump	$ 216,059	$ 80,597	$ **109,000**	-49.55%
10-0326	Oil &Gas Prog	$ 100,000	$ -	$ **100,000**	0.00%
10-0327	AB 617 CAPP Grant	$ 100,218	$ 31,723	$ **100,000**	-0.22%
10-0328	AB 197 Emission Inv Grant	$ 12,583	$ 12,583	$ **13,000**	3.31%
10-0329	Prescribed Burn Prog	$ 34,000	$ 3,000	$ **15,000**	-55.88%
10-0331	EPA IRA Funding	$ -	$ -	$ **-**	N/A
10-0342	Misc. Grant Revenue	$ -	$ -	$ **50,000**	N/A
10-0345	PERP	$ 110,000	$ 112,238	$ **112,000**	1.82%
10-0346	EPA 105 - Fed Pass Thru	$ 81,435	$ 80,000	$ **84,000**	3.15%
10-0347	Air Toxics Fees	$ 47,500	$ 58,188	$ **49,000**	3.16%
10-0348	Ag Burning	$ 88,580	$ 86,618	$ **100,000**	12.89%
10-0349	Asbestos	$ 142,236	$ 192,199	$ **190,000**	33.58%
10-0350	Mutual Settlements	$ 180,000	$ 838,023	$ **225,000**	25.00%
10-0351	ARB Subvention - State	$ 150,000	$ 139,900	$ **150,000**	0.00%
10-0353	EPA 103 PM2.5	$ 30,000	$ 12,650	$ **18,000**	-40.00%
10-0354	Late Fees/Penalties	$ 35,116	$ 6,352	$ **36,000**	2.52%
10-0355	Misc Revenue - General	$ 9,902	$ 27,335	$ **33,000**	233.27%
10-0356	TAG 1 (Targeted Airshed 1)	$ 225,945	$ 211,227	$ **261,000**	15.52%
10-0357	TAG 2 (Targeted Airshed 2)	$ 100,200	$ 35,364	$ **359,000**	258.28%
10-0359	ARP (AG Equip Replace)	$ 70,000	$ 40,000	$ **30,000**	-57.14%
10-0440	Mitigation Revenue	$ 43,000	$ 70,059	$ **-**	-100.00%
10-0441	CERBT Reimbursement	$ -	$ 158,695	$ **173,000**	N/A
10-0449	Licenses & Permits - Other	$ 4,000	$ 10,281	$ **9,000**	125.00%
10-0700	Invest Earnings - General	$ 80,000	$ 149,342	$ **82,000**	2.50%
10-3699	Admin/Intrafund	$ 688,692	$ 424,818	$ **617,000**	-10.41%
10-4500	Sale of Capital Assets	$ 15,000	$ -	$ **15,000**	0.00%
	Total	$ 5,181,057	$ 5,332,967	$ **5,581,100**	7.72%
Number of Positions (FTE)		19.3	19.3	**21.05**	

FUND 10 - GENERAL - SALARIES & BENEFITS

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	FY 26/27 Adopted	% Budget Change
10-0100	Regular EE's	$ 2,472,494	$ 2,328,730	$ **2,539,000**	2.69%
10-0105	Out of Class Pay	$ -	$ 1,255	$ **-**	N/A
10-0110	Extra Help	$ -	$ 45,490	$ **90,000**	N/A
10-0120	Overtime	$ 13,253	$ 16,027	$ **14,000**	5.64%
10-0160	Leave Buyout	$ 66,645	$ 14,606	$ **40,000**	-39.98%
10-0310	Retirement	$ 491,127	$ 203,612	$ **530,000**	7.92%
10-0311	Retirement GASB 68 Fund 10	$ 618	$ 350	$ **1,000**	61.91%
10-0320	Dental & Vision Ins	$ 23,559	$ 22,802	$ **23,400**	-0.67%
10-0330	FICA/Med	$ 35,702	$ 34,524	$ **35,600**	-0.29%
10-0340	Health Ins	$ 200,310	$ 178,776	$ **175,000**	-12.64%
10-0360	OPEB - Retiree Health Ins	$ 180,000	$ 172,859	$ **180,000**	0.00%
10-0380	Unemployment Ins	$ 3,396	$ 4,395	$ **4,400**	29.58%
10-0390	Workers Comp Ins	$ 46,920	$ 85,052	$ **42,000**	-10.49%
10-0400	Other EE Benefits	$ 174,577	$ 206,397	$ **218,000**	24.87%
	Total	$ 3,708,599	$ 3,314,874	$ **3,892,400**	4.96%

APPENDIX A – DETAIL BUDGET CHARTS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 10 - GENERAL - EXPENSE

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
10-1010	Clothing	$ 120	$ 382	**$ 5,000**	4066.67%
10-1020	Communications	$ 25,688	$ 21,777	**$ 23,200**	-9.69%
10-1030	Food	$ 5,795	$ 2,053	**$ 5,000**	-13.72%
10-1040	Household Exp	$ 3,674	$ 2,343	**$ 5,000**	36.10%
10-1041	Household Exp - Contracts	$ 17,960	$ 17,365	**$ 18,000**	0.22%
10-1051	Insurance - Public Liability	$ 85,000	$ 107,343	**$ 69,000**	-18.82%
10-1070	Maint - Veh/Equip	$ 19,365	$ 17,598	**$ 20,000**	3.28%
10-1071	Maint - Bldg Improvement	$ 1,980	$ 10,966	**$ 12,500**	531.31%
10-1080	Pre-Employment Screenings	$ 411	$ 398	**$ 500**	21.65%
10-1090	Memberships/Subscriptions	$ 29,440	$ 28,773	**$ 19,500**	-33.76%
10-1100	Misc Exp	$ 5,190	$ 312	**$ 1,000**	-80.73%
10-1110	Office Exp	$ 2,160	$ 5,265	**$ 5,000**	131.48%
10-1111	Office Exp - Postage	$ 6,879	$ 3,733	**$ 6,000**	-12.78%
10-1112	Office Exp - Printing	$ 5,522	$ 10,766	**$ 11,000**	99.21%
10-1151	Auditing/Fiscal Services	$ 39,963	$ 26,925	**$ 30,000**	-24.93%
10-1152	Info/Technology	$ 89,875	$ 74,743	**$ 160,000**	78.03%
10-1156	Legal/County Counsel	$ 44,842	$ 43,200	**$ 68,000**	51.64%
10-1155	Safety Supplies	$ 4,000	$ 470	**$ 4,000**	0.00%
10-1165	Prof & Spec Svc	$ 249,549	$ 183,234	**$ 200,000**	-19.86%
10-1169	Board Stipends	$ 25,600	$ 13,600	**$ 24,000**	-6.25%
10-1170	Indirect Cost/Adm Cost/A-87	$ (57,356)	$ (47,560)	**$ 15,000**	-126.15%
10-1171	Air Toxics State Pass-Thru	$ -	$ 93,375	**$ 15,000**	N/A
10-1172	Misc. Grant Distributions	$ -	$ -	**$ 50,000**	N/A
10-1175	Oil & Gas Program	$ 100,000	$ 26,555	**$ 45,000**	-55.00%
10-1180	Publications/Legal Notices	$ 6,228	$ 1,412	**$ 2,000**	-67.89%
10-1190	Rents/Leases - Equip	$ 2,597	$ 2,437	**$ 4,000**	54.04%
10-1191	Rents/Leases - Building	$ 232,109	$ 13,398	**$ 17,000**	-92.68%
10-1210	Minor Equip	$ 4,500	$ 7,986	**$ 15,000**	233.33%
10-1205	Training	$ 36,325	$ 3,550	**$ 20,000**	-44.94%
10-1215	Continuing Education	$ 10,500	$ 23,188	**$ 20,000**	90.48%
10-1250	Transportation/Travel	$ 15,375	$ 44,723	**$ 50,000**	225.20%
10-1251	Vehicle Fuel	$ 29,770	$ 24,511	**$ 35,000**	17.57%
10-1260	Utilities	$ 24,105	$ 21,413	**$ 25,000**	3.71%
10-1261	Capital Lease/Interest	$ 8,038	$ 41,256	**$ 32,000**	298.09%
10-1262	Equipment Capital Asset	$ 70,400	$ 8,169	**$ 25,000**	-64.49%
10-2031	LTD Cap Lease Oblig	$ 8,363	$ 8,269	**$ 9,000**	7.62%
10-2050	PARS Investment Expenses	$ 4,865	$ 3,857	**$ 5,000**	2.78%
10-2051	PARS Contribution	$ -	$ -	**$ 117,400**	N/A
10-2119	Mitigation Offset Incentive	$ 43,000	$ -	**$ -**	-100.00%
10-2121	TAG 1 (Targeted Airshed 1)	$ 225,945	$ 204,621	**$ 261,000**	15.52%
10-2122	TAG 2 (Targeted Airshed 2)	$ 100,200	$ 32,000	**$ 346,000**	245.31%
10-2128	EPA IRA GRANT	$ -	$ -	**$ -**	N/A
10-2129	ARP (AG Equip Replace)	$ 55,000	$ 40,000	**$ 30,000**	-45.45%
10-2130	Wood Stove & Heat Pump Replace	$ 108,030	$ 185,000	**$ 93,000**	-13.91%
10-2131	Woodsmoke Admin Expense	$ -	$ -	**$ 16,000**	N/A
10-2800	Debt Service - Principal Payment	$ -	$ 190,853	**$ 208,000**	N/A
10-3600	Depreciation Expense	$ 35,000	$ 39,902	**$ 35,000**	0.00%
	Total	$ 1,726,004	$ 1,540,160	**$ 2,177,100**	26.14%
	Total Revenue - General Fund 10	$ 5,181,057	$ 5,332,967	**$ 5,581,100**	7.72%
	Total Expense - General Fund 10	$ 5,434,604	$ 4,855,035	**$ 6,069,500**	11.68%
	Total Revenue less Expense	$ (253,546)	$ 477,932	**$ (488,400)**	92.63%

APPENDIX A – DETAIL BUDGET CHARTS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 20 - AB 2766 - REVENUE

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
20-0700	Invest Earnings - AB 2766	$ 31,063	$ 67,899	**$ 65,000**	109.25%
20-1310	DMV Funds - AB 2766	$ 1,063,731	$ 1,239,059	**$ 1,246,000**	17.13%
20-4190	Misc Revenue - AB 2766	$ 4,052	$ 4,958	**$ 4,000**	-1.28%
	Total	$ 1,098,846	$ 1,311,917	**$ 1,315,000**	19.67%
Number of Positions (FTE)		3.7	3.7	**5.45**	

FUND 20 - AB 2766 - SALARIES & BENEFITS

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
20-0100	Regular EE's	$ 466,774	$ 493,628	**$ 735,000**	57.46%
20-0105	Out of Class Pay	$ -	$ 1,255	**$ 2,500**	N/A
20-0110	Extra Help	$ -	$ -	**$ 12,500**	N/A
20-0120	Overtime	$ 720	$ 1,409	**$ 1,300**	80.56%
20-0160	Leave Buyout	$ 16,896	$ 3,124	**$ 15,000**	-11.22%
20-0310	Retirement	$ 142,762	$ 49,444	**$ 140,000**	-1.93%
20-0311	Retirement GASB 68 Fund 20	$ 109	$ -	**$ 150**	37.63%
20-0320	Dental & Vision Ins.	$ 3,466	$ 4,097	**$ 6,500**	87.52%
20-0330	FICA/Med	$ 6,758	$ 7,337	**$ 11,000**	62.78%
20-0340	Health Ins	$ 16,170	$ 25,349	**$ 55,900**	245.70%
20-0360	OPEB Retiree Health Ins	$ 36,677	$ -	**$ -**	-100.00%
20-0380	Unemployment Ins	$ 454	$ 521	**$ 550**	21.07%
20-0390	Workers Comp Ins	$ 5,127	$ -	**$ 7,400**	44.35%
20-0400	Other EE Benefits	$ 25,807	$ 37,415	**$ 49,800**	92.97%
	Total	$ 721,718	$ 623,580	**$ 1,037,600**	43.77%

APPENDIX A – DETAIL BUDGET CHARTS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 20 - AB 2766 - GENERAL EXPENSE

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
20-1010	Clothing/Personal Supplies	$ 126	$ -	**$ 1,000**	694.55%
20-1020	Communications	$ 4,327	$ 4,398	**$ 4,000**	-7.56%
20-1030	Food	$ 503	$ 174	**$ 5,000**	893.19%
20-1051	Insurance - Public Liability	$ -	$ -	**$ 12,100**	N/A
20-1070	Maint - Veh/Equip	$ 2,000	$ -	**$ 2,000**	0.00%
20-1071	Maint - Bldg Improvement	$ 2,500	$ -	**$ 12,500**	400.00%
20-1090	Memberships/Subscriptions	$ 7,766	$ 15,225	**$ 20,800**	167.82%
20-1100	Misc Exp	$ 14	$ 25	**$ 100**	615.74%
20-1101	Interest expense	$ 180	$ 2,430	**$ 1,200**	567.98%
20-1110	Office Exp	$ 1,000	$ 93	**$ 1,000**	0.00%
20-1111	Office Exp - Postage	$ 99	$ 116	**$ 300**	202.86%
20-1112	Office Exp - Printing	$ 3,500	$ -	**$ 3,500**	0.00%
20-1152	Info/Technology	$ 6,500	$ -	**$ 122,000**	1776.92%
20-1155	Medical Services	$ -	$ -	**$ -**	N/A
20-1165	Prof & Spec Svc	$ 25,000	$ 79	**$ 50,000**	100.00%
20-1170	Admin/Intrafund Trans	$ 159,560	$ 51,836	**$ 94,000**	-41.09%
20-1185	Public Outreach	$ -	$ 5,807	**$ 20,000**	N/A
20-1205	Training	$ 4,846	$ 2,682	**$ 10,000**	106.37%
20-1210	Minor Equip	$ 5,983	$ 7,431	**$ 7,500**	25.36%
20-1215	Continuing Education	$ -	$ 1,313	**$ 8,000**	N/A
20-1249	Special Dept - Other	$ -	$ -	**$ -**	N/A
20-1250	Transportation/Travel	$ 1,872	$ 17,367	**$ 20,000**	968.38%
20-1251	Vehicle Fuel	$ 755	$ 138	**$ 5,000**	562.38%
20-1260	Utilities	$ 571	$ 713	**$ 1,000**	75.16%
20-1261	Grant Disburse - AB 2766	$ 131,700	$ 148,728	**$ 161,000**	22.25%
20-1262	Equipment Capital Asset	$ -	$ -	**$ 25,000**	N/A
20-2051	PARS Contribution	$ -	$ -	**$ 32,600**	N/A
	Total	$ 358,801	$ 258,554	**$ 619,600**	72.69%
	Total Revenue - AB 2766 Fund 20	$ 1,098,846	$ 1,311,917	**$ 1,315,000**	19.67%
	Total Expense - AB 2766 Fund 20	$ 1,080,520	$ 882,133	**$ 1,657,200**	53.37%
	Total Revenue less Expense	$ 18,326	$ 429,784	**$ (342,200)**	-1967.28%

APPENDIX A – DETAIL BUDGET CHARTS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 30 - AB 923 - REVENUE & EXPENSE

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
30-1340	DMV Funds - AB 923	$ 531,865	$ 622,530	**$ 600,000**	12.81%
30-0700	Invest Earnings - AB 923	$ 125,419	$ 143,478	**$ 100,000**	-20.27%
	Revenue Total	$ 657,285	$ 766,007	**$ 700,000**	6.50%
30-2120	Grant Disburse - AB 923	$ 1,096,923	$ 368,442	**$ 1,050,000**	-4.28%
30-1101	Interest Expense - AB 923	$ 4,193	$ 5,092	**$ 5,000**	19.24%
30-1170	Admin/Intrafund - AB 923	$ 54,846	$ 29,134	**$ 66,000**	20.34%
	Expense Total	$ 1,155,962	$ 402,668	**$ 1,121,000**	-3.02%
	Total Revenue less Expense	$ (498,678)	$ 363,339	**$ (421,000)**	-15.58%

FUND 40 - SOLANO PROPERTY TAX - REVENUE & EXPENSE

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
40-2001	RDA Pass Thru	$ 95,310	$ 3,846	**$ 120,000**	25.90%
40-2011	Solano Tax Rev	$ 611,498	$ 619,172	**$ 620,000**	1.39%
	Revenue Total	$ 706,808	$ 623,018	**$ 740,000**	4.70%
40-2201	Grant Disburse - Solano Tax	$ 307,300	$ 215,290	**$ 405,000**	31.79%
40-1170	Admin/Intrafund - Solano Tax	$ 61,150	$ 27,000	**$ 41,000**	-32.95%
	Expense Total	$ 368,450	$ 242,290	**$ 446,000**	21.05%
	Total Revenue less Expense	$ 338,358	$ 380,727	**$ 294,000**	-13.11%

FUND 50 - FARMER

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
50-5000	FARMER Funding	$ 442,011	$ -	**$ 150,900**	-65.86%
50-5001	Invest Earnings - FARMER	$ 46,733	$ 24,285	**$ 10,000**	-78.60%
	Revenue Total	$ 488,744	$ 24,285	**$ 160,900**	-67.08%
50-5100	Grant Disburse - FARMER	$ 442,011	$ 332,851	**$ 466,000**	5.43%
50-1101	Interest Expense - FARMER	$ 1,539	$ 837	**$ 500**	-67.51%
50-1248	Program Expense - FARMER	$ -	$ 10,627	**$ -**	N/A
50-5200	Admin Expense - FARMER	$ 66,302	$ 71,519	**$ 70,000**	5.58%
	Expense Total	$ 509,852	$ 415,834	**$ 536,500**	5.23%
	Total Revenue less Expense	$ (21,108)	$ (391,549)	**$ (375,600)**	1679.39%

APPENDIX A – DETAIL BUDGET CHARTS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

FUND 60 - MOYER

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
60-6000	MOYER Funding	$ 1,918,410	$ 1,073,220	**$ 954,880**	-50.23%
60-6001	Invest Earnings - MOYER	$ 50,075	$ 58,575	**$ 40,000**	-20.12%
	Revenue Total	$ 1,968,485	$ 1,131,795	**$ 994,880**	-49.46%
60-6100	Grant Disburse - MOYER	$ 1,602,235	$ 870,547	**$ 1,400,000**	-12.62%
60-6110	Grant Disburse - MOYER SR	$ 316,175	$ 119,477	$ 320,000	1.21%
60-1101	Interest Expense - MOYER	$ 1,623	$ 2,062	$ 2,000	23.22%
60-1248	Program Expense - MOYER	$ -	$ 8,113	$ -	N/A
60-6115	Program Expense - MOYER SR	$ -	$ -	$ -	N/A
60-6200	Admin Expense - MOYER	$ 287,762	$ 179,917	**$ 258,000**	-10.34%
	Expense Total	$ 2,207,795	$ 1,180,116	**$ 1,980,000**	-10.32%
	Total Revenue less Expense	$ (239,310)	$ (48,320)	**$ (985,120)**	311.65%

FUND 70 - CAPP

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
70-7000	CAPP Funding	$ 1,181,474	$ 369,282	**$ 786,000**	-33.47%
70-7001	Investment Earnings - CAPP	$ 29,491	$ 38,963	**$ 30,000**	1.73%
	Revenue Total	$ 1,210,965	$ 408,245	**$ 816,000**	-32.62%
70-7100	Grant Disburse - CAPP	$ 1,181,474	$ 714,629	**$ 960,000**	-18.75%
70-1101	Interest Expense - CAPP	$ 795	$ 1,344	**$ 800**	0.58%
70-1248	Program Expense - CAPP	$ -	$ 6,872	**$ -**	N/A
70-7200	Admin Expense - CAPP	$ 59,074	$ 65,411	**$ 48,000**	-18.75%
	Expense Total	$ 1,241,343	$ 788,257	**$ 1,008,800**	-18.73%
	Total Revenue less Expense	$ (30,378)	$ (380,012)	**$ (192,800)**	534.67%

FUND 80 - CHIRP

Account #	Account Description	FY 25/26 Adopted	FY 25/26 Actuals	**FY 26/27 Adopted**	% Budget Change
80-8000	CHIRP Funding	$ -	$ -	**$ 33,000**	N/A
80-8001	Investment Earnings - CHIRP	$ -	$ -	**$ -**	N/A
	Revenue Total	$ -	$ -	**$ 33,000**	N/A
80-1101	Interest Expense - CHIRP	$ -	$ -	**$ -**	N/A
80-1248	Program Expense - CHIRP	$ -	$ -	**$ -**	N/A
80-8100	Grant Disburse - CHIRP	$ -	$ -	**$ -**	N/A
80-8200	Admin Expense - CHIRP	$ -	$ -	**$ 33,000**	N/A
	Expense Total	$ -	$ -	**$ 33,000**	N/A
	Total Revenue less Expense	$ -	$ -	**$ -**	N/A

APPENDIX B – LIST OF ACRONYMS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

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 Employee Retirement System
CARB	California Air Resources Board
CAF	Clean Air Funds
CAPP	Community Air Protection Program
CEQA	California Environmental Quality Act
CERBT	California Employee Retiree Benefit Trust
CHIRP	Climate Heat Impact Response Program
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
District	Yolo-Solano Air Quality Management District
DMV	Department of Motor Vehicles
EPA	Environmental Protection Agency
EPMC	Employer Paid Member Contribution
ERP	Enterprise Resource Planning

APPENDIX B – LIST OF ACRONYMS

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

ACRONYM	DEFINITION
EV	Electric Vehicle
FARMER	Funding Agricultural Replacement Measures for Emission Reductions
FTE	Full-Time Equivalent
FY	Fiscal Year
GASB	Government Accounting Standards Board
IT	Information Technology
MOU	Memorandum of Understanding
NOV	Notice of Violation
OPEB	Other Post-Employment Benefits
PARS	Public Agency Retirement Services
PEMHCA	Public Employee Medical and Hospital Care Act
PEPRA	Public Employee Pension Reform Act
PERL	Public Employee Retirement Law
PERP	Portable Equipment Registration
PM 2.5	Particulate Matter, 2.5 Microns or Less
PTO	Permit to Operate
RDA	Redevelopment Agencies
SB	Senate Bill
SIP	State Implementation Plan
TAG	Targeted Airshed Grant