

**Yolo-Solano Air Quality
Management District**

**FINAL BUDGET
FISCAL YEAR 2011/2012**



**Mat Ehrhardt, P.E.
Executive Director/APCO**

Mission Statement

***“The Yolo-Solano Air Quality
Management District is
responsible for protecting human
health and property from the
harmful effects of air pollution”***

***Yolo-Solano Air Quality
Management District***

***Final
Budget
for
Fiscal Year
2011/2012***

Yolo-Solano Air Quality Management District

Final Budget Recommendations for Fiscal Year 2011/2012

***Mat Ehrhardt, P.E.
Executive Director/APCO***

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September 14, 2011

Board of Directors
Yolo-Solano Air Quality Management District

The final budget for the Yolo-Solano Air Quality Management District for fiscal year 2011/2012 continues the District's commitment of protecting public health and streamlined operations. The budget supports the District fulfilling its mission, goals and objectives as outlined by the Board, and by state and federal laws. During these economic times, we are staying focused on federal and state mandated programs and continue to be fiscally conservative with internal controls and financial planning for the future. We are continuing to operate efficiently and in a manner supportive to businesses. We are working hard to streamline our operations and coordinate our efforts within the organization.

The Board approved on June 8, 2011 a cost recovery adjustment of 1.8 percent in the Stationary Source Program for 2011/2012 to offset costs for running the program under the proposed budget. The cost recovery is projected at 82 percent for 2011/2012. District Rule 4.1, Section 402, provides that if the District is not recovering the cost to run the permit program, the APCO is able to adjust permit fees based on the California Consumer Price Index (CPI). We used the CPI prior year April 2009 to April 2010 which is 1.8 percent. Also, included in the final budget are salary adjustments approved by the Board on June 8, 2011, under Resolution(s) 11-04 and 11-04M, effective July 3, 2011, and covered in Exhibit A of the budget document.

I have summarized the highlights of the final budget in the Executive Summary starting on page 5.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "ME", followed by a long horizontal line.

Mat Ehrhardt, P.E.
Executive Director/Air Pollution Control Officer

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

BOARD OF DIRECTORS

Art Pimentel, Chair
Linda Seifert, Vice-Chair

Board Member:

Jack Batchelor, Jr.

Duane Chamberlain

Dilenna Harris

Chris Ledesma

Michael Martin

Janith Norman

Art Pimentel, Chair

Jim Provenza

Mike Reagan

Matt Rexroad

Don Saylor

Linda Seifert, Vice-Chair

Rochelle Swanson

John Vasquez

Representing:

City of Dixon, Mayor

Yolo County Supervisor, Fifth District

City of Vacaville, Council Member

City of West Sacramento, Council Member

City of Winters, Council Member

City of Rio Vista, Council Member

City of Woodland, Mayor

Yolo County Supervisor, Fourth District

Solano County Supervisor, Fifth District

Yolo County Supervisor, Third District

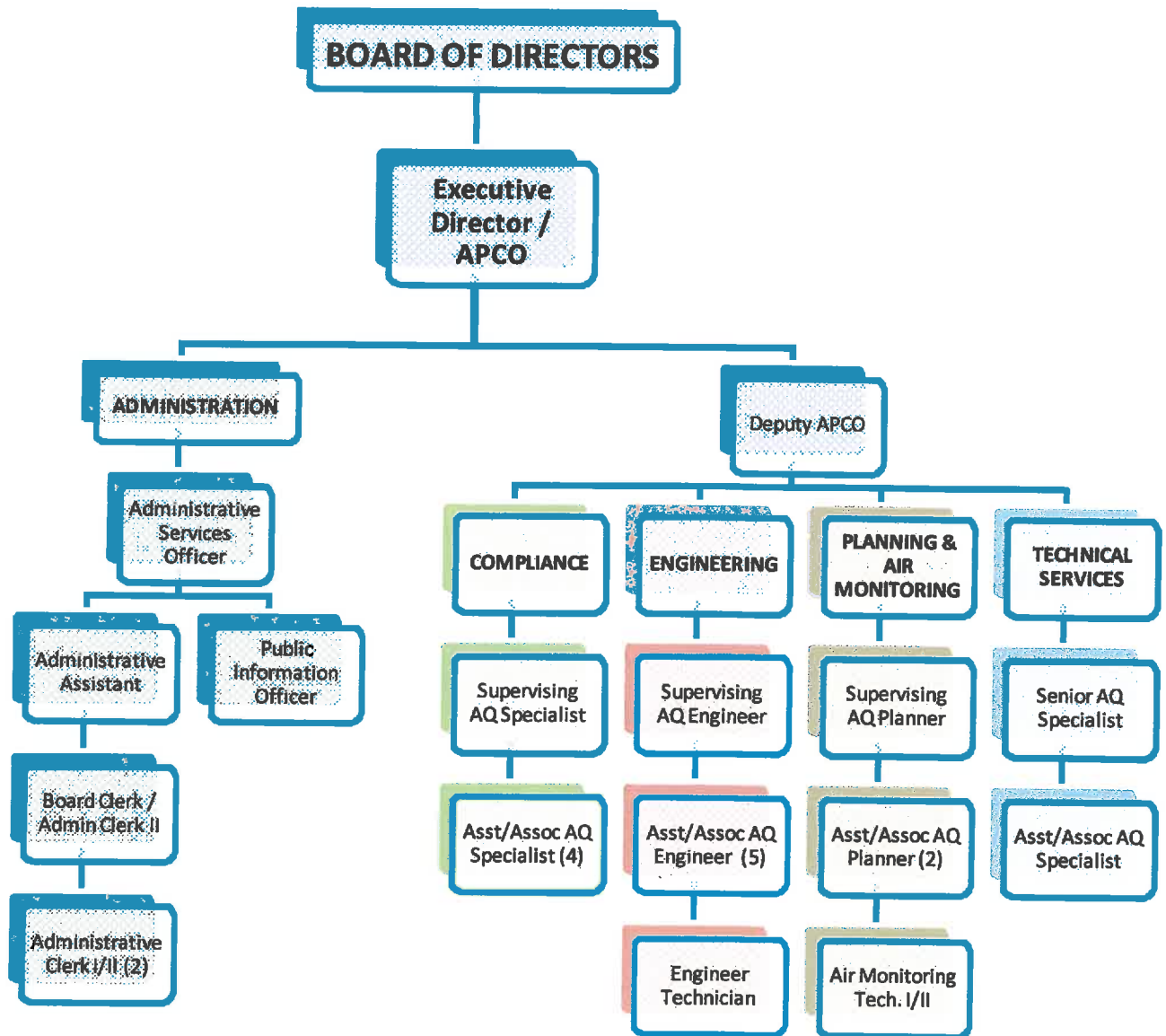
Yolo County Supervisor, Second District

Solano County Supervisor, Second District

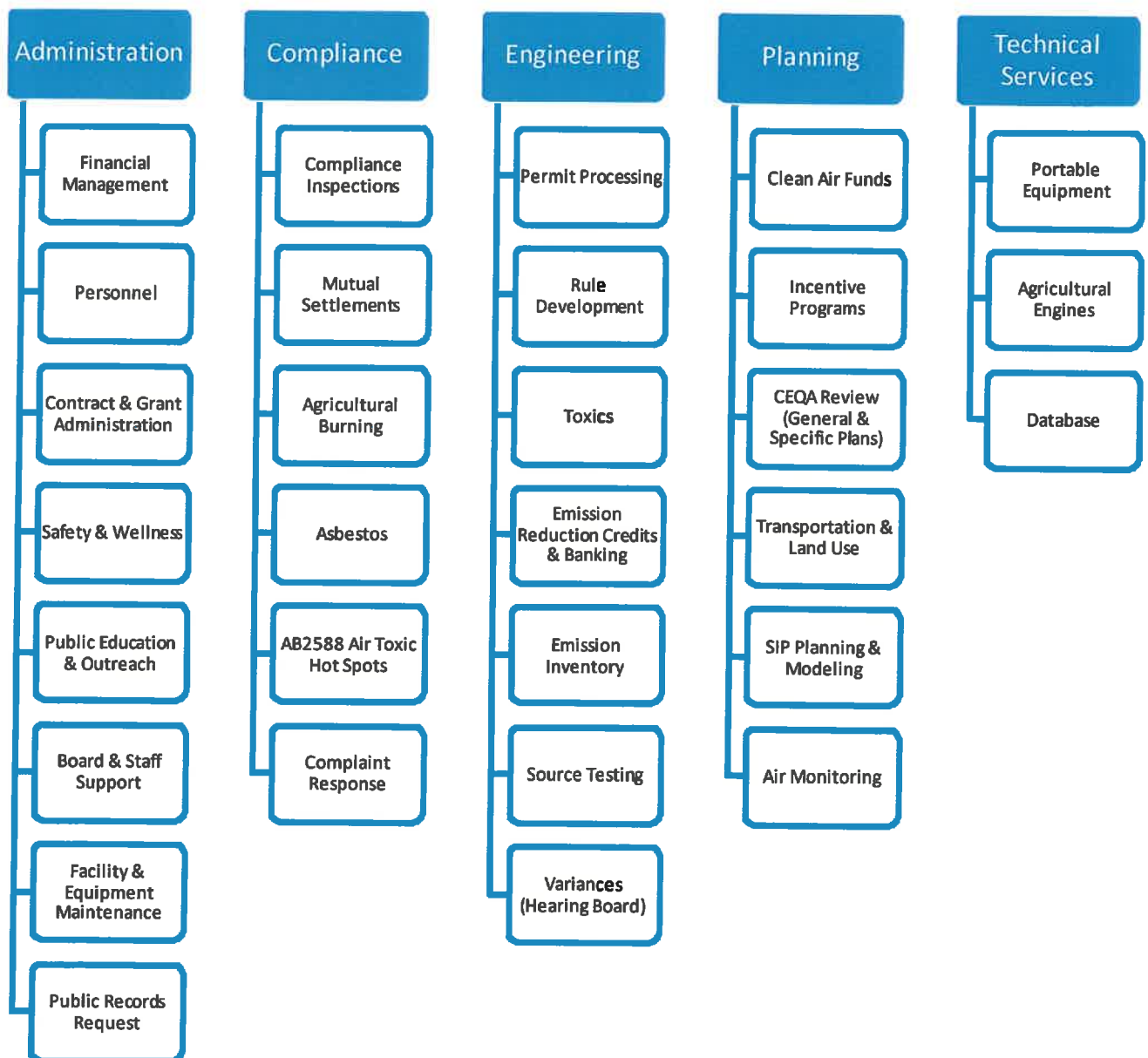
City of Davis, Mayor Pro-Tem

Solano County Supervisor, Fourth District

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT ORGANIZATION CHART



YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT DISTRICT DIVISIONS AND PROGRAM RESPONSIBILITIES



EXECUTIVE SUMMARY AND RECOMMENDATIONS

RECOMMENDATION

District staff recommends that the Board approve the final 2011/2012 fiscal year budget for the following: General Fund (Fund 421) and Mobile Sources (Funds 422 and 423).

ACCOUNT SUMMARIES

The accounts of the District are organized on the basis of funds and account groups, each of which is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balances, revenues and expenditures. The three fund accounts are briefly outlined below.

General Fund: This fund account is used for the stationary source program (industry), agricultural burning, asbestos and mutual settlement programs, and a small subvention grant from the State of California Air Resources Board. The revenue supports the staff that work within these programs.

Mobile Source Program - Dept. of Motor Vehicle Fees (DMV): This fund account is considered a restricted account that tracks revenue received from the DMV. The DMV collects and provides to the District \$6.00 for each vehicle registered within the District's jurisdiction. This money is used to support the Clean Air Funds Program, supports the staff that work within the mobile source program and under AB923, provides additional funding for programs as allowed under the legislative guidelines.

Mobile Source Program (Solano Co. Property Tax): This fund account is considered restricted. All revenue received from Solano County is given back to the Solano County community through the District's Clean Air Funds Program except for a 10 percent administrative fee which is reimbursed to the General Fund.

HIGHLIGHTS

Highlighted below are significant factors that affect the 2011/2012 budget.

REVENUE (Variances of 15 percent, less or greater than \$2,500 are listed in the Appendix)

General Fund

Fund Balances: The General Reserve of the General Fund 421 is at \$259,146. Projected contingency committed fund balance (cash available if needed) in the General Fund totals \$167,828.

Since the Contingency account fluctuates each fiscal year, maintaining an adequate General Reserve in the General Fund is important. The General Reserve, Equipment Reserve, Settlement Reserve and the Contingency accounts total \$454,461 which reflects a 20 percent combined total of the final operating revenues for 2011/2012. The General Reserve is at 11 percent of the operating revenue. This is within the Board's adopted goal of at least 10 percent of operating revenues.

The District has provided a 5-year history of the fund balances in the General Fund and a summary outlining the importance of maintaining an appropriate level of reserves, as well as new classifications of the fund balances as required under Government Accounting Standards Board (GASB) Statement No. 54. See Exhibit B for the summary.

- **Fund Balance Available:** The significant factors leading to the estimated \$571,578 in excess revenue and/or savings in expenditures at year-end 2010/2011 are as follows.
 - Excess Revenue
 - ▶ Stationary Source Program: \$142,857
 - ▶ Mutual Settlement Program: \$100,726
 - Unspent Expenditures
 - ▶ Salaries and Benefits: \$155,261 (one engineering FTE left vacant)
 - ▶ Services and Supplies: Savings occurred in a number of accounts totaling a savings of \$67,750
 - ▶ Contingency: \$119,680
- **Stationary Source Program:** Effective July 1, 2011, a Board approved 1.8 percent consumer price index (CPI) adjustment based on the California CPI from April 2009 to April 2010 as allowed by District Rule 4.1, Section 402 was implemented. The CPI adjustment will allow for the District fees to keep up with inflation, and hopefully prevent any one time large increases in the future. Also, for 2011/2012 the three-year relief from CPI adjustments has ended for agricultural engine registration fees. Rule 11.3, Section 605, adopted July 8, 2008, states: "Until June 30th, 2011, in each of the above sections referring to the time and materials rate in District Rule 4.1, the fees shall be calculated using the rate for Fiscal Year 2008/2009. After June 30th, 2011, the fees shall be calculated using the rate for the current Fiscal Year." This was agreed upon by the stakeholders at the time of rule adoption. The increase is \$10 per registration application and a \$5 increase for renewal per engine.
- **Cost Recovery for 2011/2012:** In determining the cost recovery for the stationary source program, we have taken the percentage of employees Full-time Equivalency (FTE) working within the framework of the stationary source program, projected the revenue and the FTE percentage, and then compared the projected expenditures using the percentage of the FTE. **We are projecting a 82 percent cost recovery for the stationary source program for 2011/2012 under the final budget.**

The cost recovery for year ending June 30, 2011 is 93 percent for the stationary source program.

Charts outlining the cost recovery in the General Fund for the final budget for 2011/2012 and projected year-end for 2010/2011 are shown in the Appendix.

Mobile Source (DMV)

- **Revenue from AB2766 and AB923:** Under the proposed budget the District projected for year-end 2010/2011 a one percent increase over the approved budget revenue projections. However, the actual receipts show a decrease of 2.7 percent as of June 30, 2011. The reduction is directly related to SB94 that instructed the DMV to delay mailing renewal notices for renewals due July 1 and thereafter. The annual renewal license fee was to drop effective July 1, 2011, unless the proposed State budget was successful in maintaining the fees at the current rate. The State budget did not include maintaining the higher level, and license fees were reduced. The DMV has started mailing the notices. We believe that the extra revenue will be received in 2011/2012, and it will smooth out as vehicles owners start paying their registrations. The renewal fee reduction doesn't affect our District's \$6 per month per registered vehicle fee.

- **Fund Balance Available:** The fund balance in Fund 422 is designated as a Restricted Fund Balance. The significant factors leading to the estimated \$843,303 fund balance at year-end 2010/2011 (cash to move to FY 2011/2012 from year ending June 30, 2011), are as follows.
Unspent Expenditures
 - ▶ Salaries and Benefits: \$50,478 (one planning FTE left vacant since February 2011)
 - ▶ Services and Supplies: \$22,386
 - ▶ AB923 Funds/Program: \$37,118 (Six buses were funded in 2010/2011 for \$820,880)
 - ▶ Contingency \$777,497: (AB923 funds from prior years)

Mobile Source (Solano Co. Property Tax)

- **Revenue:** Increase in AB8 property tax of 10 percent on preliminary projections.
- **Fund Balance Available:** The fund balance in Fund 423 is designated as a Restricted Fund Balance. The amount of \$282,420 will be used to fund grant projects and other expenses totaling \$211,000 in 2011/2012, leaving funds in reserve for the next fiscal year. This ensure we meet the grant requirements for future CAF years.

EXPENDITURES (Variances of 15 percent, less or greater than \$2,500 are listed in the Appendix)

General and Mobile Source (DMV) Funds

Salaries/Benefits: The three percent overall decrease for the 2011/2012 fiscal year reflects a full year of salaries for 24 out of the 26 approved positions with normal merit step increases, if applicable. It also includes salary adjustments approved in 2009/2010 under a three-year agreement with the District's employee association, Agreement No. 09-14 and Minute Order No. 09-20, and adjustments for other employees not covered under the collective bargaining unit, approved by Minute Order No. 09-21. This is the final year of the adjustments and agreement. The following summarizes the recommendations effective July 3, 2011 (additional information provided in Exhibit C, Personnel).

- **Employees (86-1101):** Approved June 8, 2011, Resolution No. 11-04 and No. 11-04M which included salary adjustments effective July 3, 2011, and a cost of living adjustment (COLA) of 1.8 percent.
- **Retirement (86-1201):** The retirement account is the District's contribution to the California Public Employees Retirement System (PERS). The 2011/2012 figure is based on an employer contribution of 12.346 percent of regular salaries. This is a .737 percent increase from 2010/2011's contribution. PERS has projected fiscal year 2012/2013 at 12.8 percent. The contribution rate is based on a 30-year amortization schedule to fund the District's unfunded liabilities in the retirement system. The District is part of a risk pool of public agencies that are at the 2%@55 miscellaneous formula and have less than 100 employees. The District also contributes the employee contribution of seven percent toward the employee's portion of the CalPERS retirement fund. The District does not participate in the federal social security program.
- **Employee Group Insurance (86-1300):** The proposed budget included an eight percent increase in health insurance premiums, which included assumptions in demographics. The actual increase for health insurance premiums for 2012 will be 7.4 percent increase. The District contracts with CalPERS for healthcare. This account also includes retiree health care benefits estimated at \$40,800 (pay as you go method); no increase for dental and vision for calendar year 2012); and life insurance and long-term disability insurance for active employees.
- **Workers Compensation (86-1500):** We are self-insured through Yolo County Public Agency Risk

Management Authority (PARMIA). The final budget premium is a 24 percent (\$3,000) increase for 2011/2012. This is less than was first projected from PARMIA under the proposed budget (52 percent increase). The workers compensation payments are normally determined by using the PARMIA board's approved formula found in the PARMIA's bylaws. The formula uses known and projected costs, credits, prior calendar year payroll, and a three-year paid to date history ending December 31. PARMIA's board as a matter of policy, funds at an actuarially determined 70 percent confidence level. In response to the ongoing fiscal crisis facing PARMIA's members, the PARMIA board suspended the normal funding process. Two years ago, the PARMIA board approved a premium renewal at a reduced flat rate; last year they funded a five-year historical average. Both of the amounts proved to be inadequate, and resulted in greater program deficits. At PARMIA's board meeting on June 23, 2011, they approved a total premium figure that is based on an average of premium formula, last year's paid premium, a five-year average of program expenses, and this year's budgeted costs.

- Two FTE (one engineer and one planner) positions are not being funded for 2011/2012. This allows for cost savings for both the General Fund and Mobile Source DMV funds. During 2011/2012, performance measurements will be implemented to better evaluate each division and program to better understand the needs of the District.
- Employee Wellness Program for 2011/2012 provides the following for employees, which averages \$188 per employee per year: one health presentation and CPR and First Aid offered through PARMIA at no charge; employee assistance program (counseling, legal and financial assistance); seasonal flu shots; massage therapy; and exercise incentives.

Services/Supplies: For both the General and the Mobile Source DMV Funds, we have tried to maintain program costs at the 2010/2011 level in all non-essential areas. Some areas we are recommending increased spending: the development of the database program and equipment replacements for computers, and software upgrades so we maintain appropriate computer resources.

General Fund

- **Professional and Specialized Services (86-2429):**
 - ▶ UCD Internship Program: \$19,500 is included for two interns. One position is for one year (June to June), with a second intern working during the school year (September to June).
 - ▶ Basin Control Council (BCC): \$11,000 is estimated to be our contribution for 2011/2012. The Sacramento Valley Air Basin BCC is authorized pursuant to the California Health & Safety Code. The BCC consists of nine elected officials. The purpose of the BCC is to carry out the following activities: smoke management program, rice straw burning reduction and conditional rice straw burning permit program. The BCC also works to assist districts in the basin to coordinate all air pollution control activities to ensure the entire Sacramento Valley air basin is, or will be, in compliance of federal and state laws. Funding for the contribution is received from the District's agricultural burn permit program, and is used to fund the burn coordinator and meteorological services contract.
 - ▶ Wintertime PM2.5 Forecasting: \$5,500 to STI for the 2011/2012 Don't Light Tonight voluntary woodburning program (½ of the \$11,000 contract).
- **Insurance - Public Liability (86-2202):** The District is also insured by PARMIA for general liability, property and fidelity (protects against claims of dishonest acts, forgery, etc.) insurance. This cost has increased by \$5,550 (40%). PARMIA has kept costs low the last two years, but we will see an increase in costs for 2011/2012. While fixed costs (administrative and excess coverage) are apportioned by member's percentage of total payroll, variable (claim) costs are apportioned by three years of claim history. PARMIA's administrative costs have been basically flat for a number of years, but excess coverage costs, beyond PARMIA's control, have been increasing.

- **Small Tools and Minor Equipment (86-2520):**
 - ▶ Replacement of approximately eight computers in the five-year replacement plan; and the upgrade of Microsoft Office, and other programs to maintain the network system.
- **Travel & Transportation (86-2610TT):**
 - ▶ Added back into the budget for 2011/2012 is funding for the Sacramento Metro Chamber's Cap to Cap trip. The Budget & Audit Committee met on April 18, 2011, and would like to ensure funding is available for this important trip. Funding will be for the APCO's cost and to cover ½ of the registration fee for the Chair (or designee). The total funding from the General Fund is \$4,000, and \$2,000 from the Mobile Source DMV fund.
- **Equipment (86-4300):**
 - ▶ Recording Software for Board Meetings \$3,850 (50% from general fund). This allows for tape free meetings, and the software is loaded on a laptop for the Board Clerk. Quorum attendance, action items and minutes are generated within the program.
 - ▶ Imaging and Scanning Licenses (add five) \$8,200 (71% from general fund). The District currently holds three (3) licenses for our program. This will increase our capacity to log into the system and view documents. As of April 2011, we have scanned approximately 36% of the approximately 1583 stationary source permits and associated documents, and are actively scanning other documents as set in the records management schedule.
- **Contributions to Special Programs & Projects (86-3200):** This account is used for special projects and/or programs outside of the stationary source program. For 2011/2012, we are recommending \$5,000 for the regional Sacramento lawnmower program; and \$5,000 for the Yolo Solano local program. The local Yolo Solano program will also have \$9,000 from Fund 423, and the remainder of the 2010/2011 ARB grant. We are also applying for a grant from PG&E, and asking BAAQMD again for funds for the 2011/2012 program. We are anticipating to have at least \$24,000 for the 2012 program.

Mobile Source DMV

- **Professional and Specialized Services (86-2429):**
 - ▶ Regional Spare the Air Program \$11,500: The program is a regional driving curtailment and health notification program, which operates in the Sacramento ozone non-attainment area during the summer smog season. The funds will be used as a local match for the Congestion Mitigation and Air Quality Improvement (CMAQ) grant coordinated through the Sacramento air district since 1995, and supported by the other air districts of the Sacramento region as a measure to reduce ozone precursors on days when violations of the federal ozone standard can be predicted based on meteorological conditions. The ongoing elements of the program include daily ozone forecasting from May through October, hourly ozone mapping, and posting on the internet and televised coverage.
 - ▶ Web page update \$10,000: This is for website maintenance for 2011/2012 to ensure it is running efficiently and has the necessary information to provide information to the public.
 - ▶ Database Program \$20,000: We are asking for funding from the mobile source side of the budget to account for tracking of the emission inventory used in the State Implementation Plan (SIP) to reduce emissions and meet requirements under the California Clean Air Act. We estimate that 30% of the database is directly related to the emission inventory, and it is justified to supplement the ongoing work on the enhancement project from the DMV fund.
 - ▶ Wintertime PM2.5 Forecasting: \$5,500 to STI for the 2011/2012 Don't Light Tonight voluntary woodburning program (½ of the \$11,000 contract).
- **Clean Air Funds Program DMV (86-3200):** Available grant funding is budgeted at \$122,000 for 2011/2012. The purpose of the Clean Air Funds (CAF) program is to provide financial incentives to reduce emissions from mobile sources of air pollution in the areas of clean technologies, low emission vehicles, alternative transportation, transit services and public education.

- **Clean School Bus Program DMV (86-3200):** This program is funded through DMV AB923 revenue. In 2010/2011, we have obligated \$828,000 toward the purchase of six clean air school buses. There will be \$750,000 available in 2011/2012. This program replaces older buses with newer clean fuel buses, or for installation of emission retrofits for existing buses.
- **Equipment (86-4300):**
 - Recording Software for Board Meetings \$3,850 (50% from mobile source DMV fund).
 - Imaging and Scanning Licenses (add 5) \$8,200 (29% from mobile source DMV fund).

Mobile Source Solano Co. AB8

- **Clean Air Funds Program Solano Co. AB8 (86-3102):** Available funding recommended for the 2011/2012 program is at \$180,000.
- **Solano (Yolo Solano) Lawnmower Program (86-3200):** We are asking for \$9,000 from AB8 funds for allocation to the 2012 Yolo Solano lawnmower exchange program. We will be again asking for financial assistance from other agencies for the 2012 program, in addition to \$5,000 from the General Fund and ARB grant money.

ACCOMPLISHMENTS FOR 2010/2011 AND GOALS FOR 2011/2012

Administration Division

District management of air pollution control programs to ensure compliance with state rules and regulations; personnel administration; financial management; contract and grant administration; personnel safety program (Injury & Illness Prevention Program); public education activities; administrative services and support to the Board of Directors; and integration of district activities with other local, state and federal agencies.

Goals for 2010/2011

Fiscal Management:

- Review options for pre-funding of OPEB costs.
- Review the sustainability of the current OPEB program.

General Management:

- Revise and update Information Use policy.
- Complete an Ethics policy that includes whistleblower protection and fraud prevention.

Public Education:

- Continue to improve the District website to accommodate the needs of our customers and to educate the community on air quality issues.
- Recognize the work of the District during the past 40 years.
- Continue to evaluate the Don't Light Tonight winter time wood burning program to ensure the program is working effectively to educate the public on the health risks and to minimize the health impacts from woodsmoke.

Accomplishments for 2010/2011

Fiscal Management:

- An ad-hoc committee was formed in January 2011. Staff will be working on recommendations on both the options for pre-funding and the sustainability issue.

General Management:

- Policy approved by the Board in September 2010.
- Policy for Ethics and Standards was adopted in November 2010. The Board also approved a separate Fraud Prevention Policy November 2010.

Public Education:

- Updated the planning and incentive sections of the District website. Also added a new monitoring map of the District.
- Designed the 2011 wall calendar with the District's 40 year history. Featured in the District's newsletter for the first quarter of 2011. Planning a staff and board member celebration in June.
- Staff has determined that the program is working effectively and the trigger for a DLT advisory was appropriate at 25 micrograms per cubic meter of air.

Goals for 2011/2012

Fiscal Management:

- Review with the Board Ad-hoc committee the District's Other Post Employment Benefits (OPEB).
- Continue to implement cost saving measures to ensure efficiency and maintain high satisfaction level for both internal and external customers.

Administration Division, Continued

Goals for 2011/2012, Continued

Fiscal Management:

- Review Prop 26 and how the proposition affects the District's ability to fund mandated programs required by federal and state laws.

General Management:

- Update the District's family medical leave policy to ensure it meets federal and state law.
- Review and update employee performance evaluation procedures and forms.

Public Education:

- Ensure website is maintained to assist and educate permit holders and to educate the community on air quality issues.
- Continue involvement in community events in which the District is able to educate the public on the District's mission.

Compliance Division

Enforcement of the rules and regulations of the District; agricultural burning enforcement; inspections of permitted sources; implementation of the state mandated air toxics "hot spots" program; and investigation of air quality and nuisance complaints.

Goals for 2010/2011

- Inspect all stationary sources (except emergency back-up generators) at least once every 12 months. Emergency back-up generators will be inspected at least once every 24 months.
- Complete the settlement process for Notices of Violation (NOVs) in a timely manner, with a goal of completion in less than 90 days from date the source returns to compliance. For any violations which are not settled by staff within this time frame (e.g. due to lack of participation by the violator), the case should be referred to District Counsel and possibly Small Claims Court.
- Complete a review of the standardized penalties to determine if modifications are needed and finalize the policy.

Accomplishments for 2010/2011

- Of the 1578 active PTOs, District staff was able to inspect 92% which were due for an inspection before the end of 2010. All Title V (Major) Sources were inspected as required by US EPA.
- Of the 112 NOVs settled in 2010, the average number of days to settle was 120 days. Of the 32 NOVs issued prior to 12/31/2010 which are still outstanding, 20 of them relate to 3 companies which we are proceeding to the next levels of enforcement.
- The review was completed and the policy was implemented in December.

Compliance Division, Continued

Goals for 2010/2011

- Complete a review of the "Zone Based" inspection assignments to determine if adjustments are necessary to evenly distribute the work load.
- Develop policies and procedures for the asbestos renovation/demolition program and the AB2588 (Hot Spots) program.

Accomplishments for 2010/2011

- The review was completed and it was determined that no adjustments were necessary.
- Work has begun but as yet is not completed.

Goals for 2011/2012

- Inspect all stationary sources (except emergency back-up generators) at least once every 12 months. Emergency back-up generators will be inspected at least once every 24 months. The number of overdue source inspections will be reduced to zero by July 1, 2012.
- Complete the settlement process for Notices of Violation (NOVs) in a timely manner, with a goal of completion in less than 120 days from date the source returns to compliance. For any violations which are not settled by staff within this time frame (e.g. due to lack of participation by the violator), the case should be referred to District Counsel and possibly Small Claims Court.
- Complete the development of policies and procedures for the asbestos renovation/demolition program and the AB2588 (Hot Spots) program.

Engineering Division

Review of new and modified stationary sources for compliance with rules and regulations of the District; rule development; emission inventory; and review of permits for toxic impact.

Goals for 2010/2011

- Process all Authority to Construct (ATC), Permit to Operate (PTO), Emission Reduction Credit (ERC) applications received, meeting all regulatory time requirements.
- Issue all Title V renewal operating permits for which applications have been received.

Accomplishments for 2010/2011

- Between July 1, 2010 and March 15, 2011, the District issued 84 ATCs, 83 PTOs, and 37 ERCs. During this time, 161 permits (more than 96%) were processed within the statutory time frame.
- Issued 7 of 9 Title V applications for Federal Operating Permit renewal and currently working on the District response to regulatory comments for the remaining two applications. During this time frame, the section was also able to propose/issue 7 modifications to existing Title V operating permits.

Engineering Division, Continued

Goals for 2010/2011

- Continue to adopt or revise rules in accordance with the State Implementation Plan (SIP) schedule.
- Continue outreach efforts for state mandated Enhanced Vapor Recovery (EVR) In-Station Diagnostic (ISD) equipment installation and begin the efforts for aboveground gasoline dispensing facility requirements.

Accomplishments for 2010/2011

- Adopted Rule 2.43 Biomass Boilers, the last of the three rules identified as source categories in the Reasonably Available Control Technology (RACT) SIP.
- Continued with the outreach efforts for these State mandated requirements, first calling individual sources, then following up with advisories in the form of source specific letters explaining options and deadlines. One option many facilities had available to them was to reduce the gasoline throughput in order to eliminate the need for ISD equipment. In response to the economic climate and the financial difficulties affecting gasoline stations operating in our jurisdiction, the District made these changes to individual facility permits administratively, foregoing the requirement for an application and associated fee.

Goals for 2011/2012

- Process all applications in a timely fashion in accordance with the guidelines established for processing Authority to Construct, Permit to Operate, Emission Reduction Credits, Title V and Confined Animal Facility applications. Reduce the number of applications outside the guidelines to zero by July 1, 2012.
- Staff will be asking the Board to update the SIP adoption schedule early in fiscal year 2011/2012. Once that schedule is adopted, the staff will establish the rule development goal for 2011/2012.

Planning and Air Monitoring Division

Oversee the administration of the District's Clean Air Funds, incentives and grant programs; land use, transportation, air quality planning for reduction of sources of emissions; review of local jurisdiction's general and specific plans; review of environmental documents for land use projects to assure consistency with the attainment and maintenance of state and federal air quality standards; and ambient air monitoring in support of state and federal programs.

Goals for 2010/2011

Planning:

- Take a proposal to the Board for implementation of a cost recovery of CEQA review work.

Accomplishments for 2010/2011

Planning:

- Staff continues to work with the staff from the cities and counties in the District to determine the most feasible way to implement a CEQA cost recovery program.

Planning & Air Monitoring Division, Continued

Goals for 2010/2011

Planning:

- Develop program for use of AB923 funds to be implemented once all qualifying school buses in our District have been replaced.
- Re-submit RACT-SIP document to the EPA once the Biomass Boiler rule has been adopted by the Board.

Air Monitoring:

- Take a plan for the future use of the District's E-Sampler to the Board either as an informational item or as an item for adoption.

Accomplishments for 2010/2011

Planning

- The District replaced six buses this FY. Due to recent changes in the ARB guidelines, we would be able to use AB923 to fund additional buses from 1987 to pre-1993. We will bring recommendations to the Board in 2011/2012 on further use of AB923 money.
- Staff has worked with the EPA to determine the best way to resolve remaining RACT-SIP criteria and has submitted a letter to EPA satisfying these remaining requirements.

Air Monitoring:

- Staff brought a report to the Board describing the use of the E-Sampler during the 2009/2010 PM season and proposed use for the E-Sampler during the 2010/2011 PM season.

Goals for 2011/2012

Planning:

- Finalize the District's PM2.5 Emissions Inventory for purposes of plan development.
- Replace remaining school buses operating in the District through 1986 model year, and work with the Board to evaluate the best use of the AB923 funds.
- Develop options for addressing CEQA requirements within the District's permitting program.
- Prepare a recommendation to the Board for implementation of a cost recovery program for CEQA related work.

Air Monitoring:

- Bring a report to the Board presenting findings from the 2010/2011 special monitoring study.

Technical Services Division

Oversees the administration of the District's agricultural engine registration program, which includes: inspecting and issuing registrations; conducting inspections, and verifying compliance with equipment operating under the statewide Portable Equipment Registration Program (PERP). Also, coordinates work by the contractor on the stationary source database program.

Goals for 2010/2011

- Process new ag engine registration applications in a timely manner (< 90 days).
- Inspect 30% of the approximate 700 engines registered in PERP which have registered with Yolo-Solano as the home district.
- Settle NOV for portable equipment or ag engines in a timely manner (< 90 days of source returning to compliance).
- Finalize the low-use engine registration rule amendment.
- Ensure that all ag engines operating in our District are covered by a District registration.

Accomplishments for 2010/2011

- Of the 59 applications this FY, more than 85% have been issued, or are on track to be issued, within 90 days. Projects that went over 90 days were due to circumstances beyond the District's control (e.g., non-payment of full fees, engine not being accessible, applicant not responding to requests for information).
- With the older engines facing replacement deadlines, and some of the reductions facing the construction industry, the true number of engines operating is probably closer to 600. We have inspected 91 pieces of registered PERP and another 15 pieces of unregistered portable equipment in the first eight months of the FY.
- 20 NOVs have been settled this FY, with half of them being settled within 90 days. With the current state of the economy, the District had to work hard with the other half to even reach mutual settlement. There are an additional 35 NOVs which the District is attempting to settle, of which 75% are more than 90 days.
- Successfully worked with stakeholders to develop a rule that allowed continued operation of low-use engines, while ensuring equivalent public health protection, which the Board adopted in December 2010.
- Staff issued 16 NOVs for unregistered ag engines.

Goals for 2011/2012

- Now that the ag engine registration rule has been amended to offer low-use options, work with growers to implement the provisions. Process modification applications in a timely manner (< than 90 days).
- Perform initial inspection of any new engines as they are registered under PERP with Yolo-Solano as the home district.
- While performing other field inspections, continue to look for and investigate potentially unregistered ag engines or portable equipment in our District.
- Settle NOVs for portable equipment or ag engines in a timely manner (< 120 days of source returning to compliance).

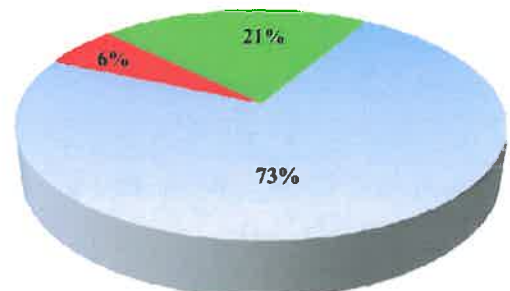
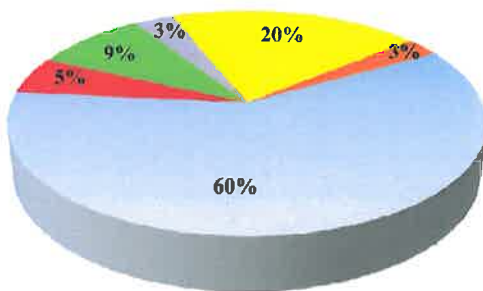
YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

Where the money comes from:

Where the money goes:

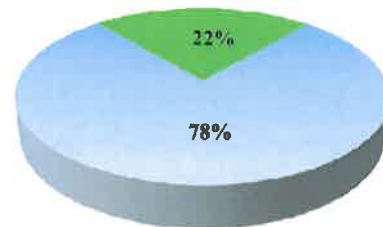
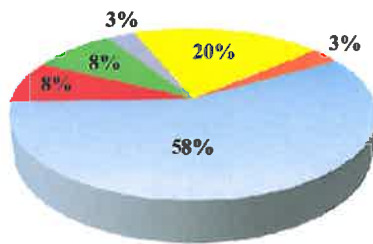
2011/2012 Recommended

■ Stationary Source ■ Mutual Settlement ■ Intrafund Charges ■ Salaries / Benefits ■ Contingency ■ Services / Supplies / Equipment
■ State Subvention ■ Fund Balance ■ Other Revenue



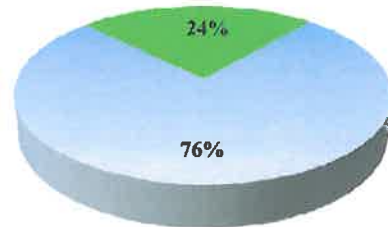
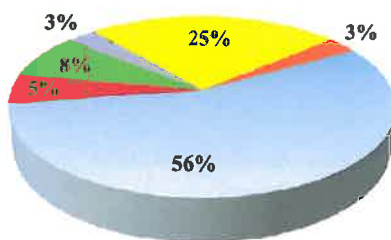
2010/2011 Projected Year-End

■ Stationary Source ■ Mutual Settlement ■ Intrafund Charges ■ Salaries / Benefits ■ Services / Supplies / Equipment
■ State Subvention ■ Fund Balance ■ Other Revenue



2009/2010 Actuals

■ Stationary Source ■ Mutual Settlement ■ Intrafund Charges ■ Salaries / Benefits ■ Services / Supplies / Equipment
■ State Subvention ■ Fund Balance ■ Other Revenue



Contingency is only shown in current FY projections.

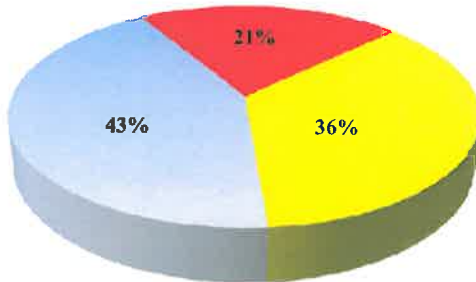
YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT MOBILE SOURCE (DMV) PROGRAM REVENUE AND EXPENDITURE SUMMARY

Where the money comes from:

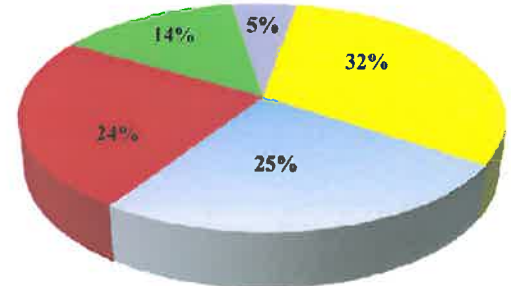
Where the money goes:

2011/2012 Recommended

DMV AB2766 DMV AB923 Fund Balance

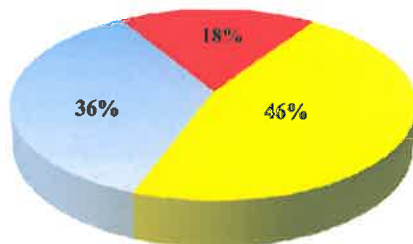


Salaries / Benefits Contingency
Services/Supplies/Equipment Clean Air Funds AB2766
School Bus Program AB923

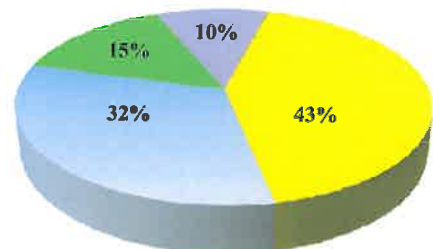


2010/2011 Projected Year-End

DMV AB2766 DMV AB923 Fund Balance

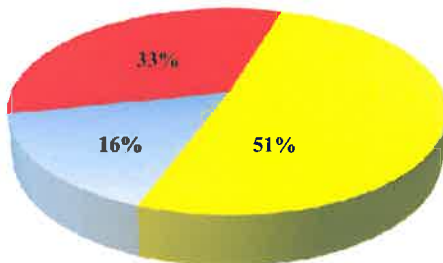


Salaries / Benefits Services / Supplies
Clean Air Funds AB2766 School Bus Program AB923

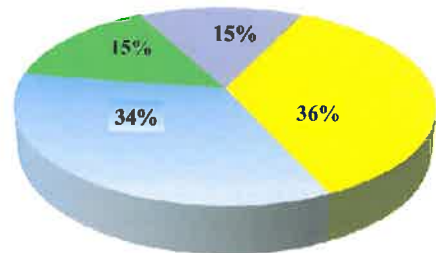


2009/2010 Actuals

DMV AB2766 DMV AB923 Fund Balance



Salaries / Benefits Services / Supplies
Clean Air Funds Program School Bus Program AB923



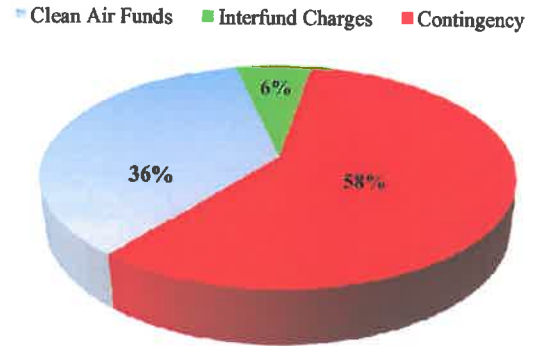
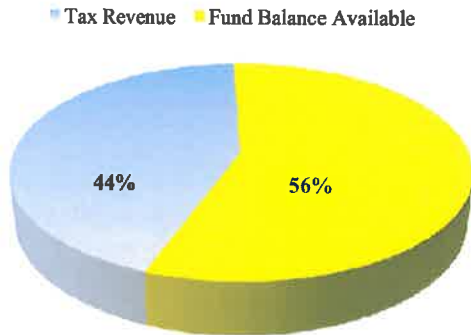
Contingency is only shown in current FY projections.
Prior fiscal year contingency rolls over to the current year as the fund balance available.

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
MOBILE SOURCE (Solano Co. Property Tax) PROGRAM
REVENUE AND EXPENDITURE SUMMARY**

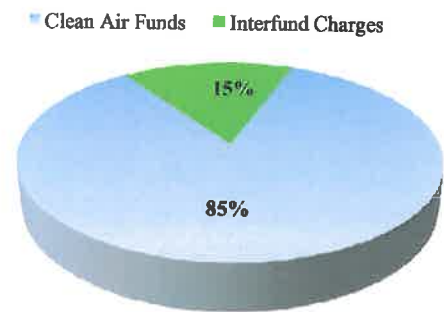
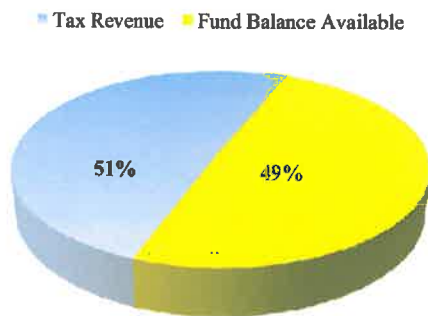
Where the money comes from:

Where the money goes:

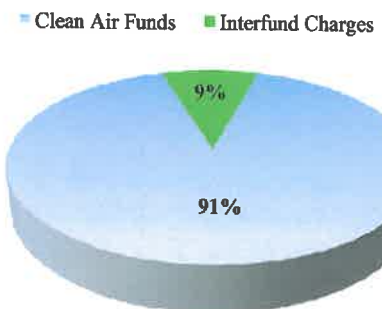
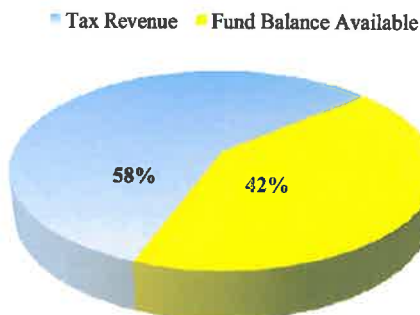
2011/2012 Recommended



2010/2011 Projected Year-End



2009/2010 Actuals



Contingency is only shown in current FY projections.
Prior fiscal year contingency rolls over to the current year as the fund balance available.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT REVENUE AND EXPENDITURE SUMMARY

Final - Fiscal Year 2011/2012

DESCRIPTION	FY 10/11 Approved	FY 11/12 Recommended	Increase / (Decrease)	Variance %
General Fund 421	\$2,812,245	\$2,843,568	\$31,322	1%
Mobile Source Program (DMV Fees) Fund 422	\$2,811,942	\$2,373,803	(\$438,139)	-16%
Mobile Source Program (Solano Co. Property Tax) Fund 423	\$459,472	\$502,420	\$42,948	9%
TOTAL REVENUES	\$6,083,659	\$5,719,791	(\$363,869)	-6%
Salaries/Benefits	\$2,757,670	\$2,664,310	(\$93,360)	-3%
Services/Supplies	\$915,840	\$956,470	\$40,630	4%
Equipment	\$0	\$12,020	\$12,020	100%
Clean Air Funds & AB923 Projects (DMV)	\$1,058,000	\$872,000	(\$186,000)	-18%
Clean Air Funds Projects (Solano Co. Property Tax)	\$210,000	\$180,000	(\$30,000)	-14%
Contingency	\$1,142,149	\$1,034,991	(\$107,158)	-9%
TOTAL EXPENDITURES	\$6,083,659	\$5,719,791	(\$363,869)	-6%

Note: The recommended final budget totals \$5,719,791, of which \$3,632,800 is the District's operating budget and \$1,052,000 is designated as grant funds (funded through revenue received from DMV vehicle registration fees and Solano AB8 property tax revenue). Funds 422 and 423 combine contingency totals \$867,163 which will be used in future years for grants and/or operation in Funds 422 and 423.

COMPARISONS

2010/11 Approved vs. Actual

2011/12 Proposed vs. Final

DESCRIPTION	FY 10/11 Approved	FY 10/11 Actual	Variance %	FY 11/12 Proposed	FY 11/12 Final	Variance%
General Fund 421	\$2,812,245	\$3,040,442	8%	\$2,707,802	\$2,843,568	5%
Mobile Source Program (DMV Fees) Fund 422	\$2,811,942	\$2,767,767	-2%	\$2,409,065	\$2,373,803	-1%
Mobile Source Program (Solano Co.) Fund 423	\$459,472	\$525,887	13%	\$493,532	\$502,420	2%
TOTAL REVENUES	\$6,083,659	\$6,334,096	4%	\$5,610,399	\$5,719,791	2%
Salaries/Benefits	\$2,757,670	\$2,551,931	-8%	\$2,663,698	\$2,664,310	0%
Services/Supplies	\$915,840	\$830,671	-10%	\$945,000	\$956,470	1%
Equipment	\$0	\$23,310	100%	\$12,020	\$12,020	0%
Clean Air Funds & AB923 Projects (DMV)	\$1,058,000	\$1,020,883	-4%	\$900,000	\$872,000	-3%
Clean Air Funds Projects (Solano Co.)	\$210,000	\$210,000	0%	\$180,000	\$180,000	0%
Contingency	\$1,142,149	\$28,967	-3843%	\$909,681	\$1,034,991	14%
TOTAL EXPENDITURES	\$6,083,659	\$4,665,762	-30%	\$5,610,399	\$5,719,791	2%

RESERVES & ENCUMBRANCES SUMMARY	FY 10/11 Year-End Balance	FY 11/12 Anticipated	FY 11/12 Recommended Expenditures	FY 11/12 Projected Balance
GENERAL FUND				
RESERVES				
Committed Reserves (Settlements) ¹	\$14,582	\$0	\$0	\$14,582
Committed - Equipment Reserves ²	\$12,905	\$0	\$0	\$12,905
Committed Reserves-General ³	\$259,146	\$0	\$0	\$259,146

ENCUMBRANCES⁴

Fund 422, Mobile Source DMV

Vacaville Joint Unified School District, (4) School Bus Replacement FY 2010/11	\$540,882
Woodland Joint Unified School District, (2) School Bus Replacement FY 2010/11	\$280,000
University of California, Davis, (2) Clean Air Fund Projects FY 2010/11	\$44,507
	\$865,389

¹Committed Reserves (settlement funds from prior years). No recommendations for use in 2011/2012.

²Committed - Equipment Reserves is set up for replacement of major objects such as vehicles and other equipment. No recommendations for use in 2011/2012.

³Committed General Reserves of Fund 421.

⁴Funds were encumbered to fiscal year 2010/11, the year in which the grant was approved. The funds are appropriated and committed for use in 2011/12.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
GENERAL FUND - REVENUE DETAIL
Final - Fiscal Year 2011/2012

DESCRIPTION	Account No.	Approved Revenue FY 10/11	Projected Revenue FY 11/12	Variance Increase / (Decrease)	Variance %
STATIONARY SOURCE PROGRAM					
Renewal Permits	82-2600	\$1,168,000	\$1,268,000	\$100,000	9%
New Permits	82-2601	\$170,000	\$150,000	(\$20,000)	-12%
Source Testing	82-2611	\$90,000	\$104,200	\$14,200	16%
Agricultural Engine Registrations	82-2612	\$100,000	\$89,550	(\$10,450)	-10%
Portable Equipment Registration - State ARB	82-5500	\$80,000	\$88,000	\$8,000	10%
SUBTOTAL		\$1,608,000	\$1,699,750	\$91,750	6%
Fees/Air Toxics State Program	82-2604	\$7,270	\$7,240	(\$30)	0%
Agricultural Burning Program	82-2606	\$19,000	\$20,000	\$1,000	5%
Asbestos Program	82-2607	\$15,500	\$17,500	\$2,000	13%
SUBTOTAL		\$41,770	\$44,740	\$2,970	7%
Mutual Settlement Program	82-3300	\$140,000	\$150,000	\$10,000	7%
Interest Earned (includes 82-4100 & 4199)	82-41XX	\$25,000	\$8,000	(\$17,000)	-68%
State Revenue - Subvention	82-5490	\$90,000	\$90,000	\$0	0%
State Revenue-Air Resources Board Other	82-5500	\$10,350	\$10,000	(\$350)	-3%
Administrative Overhead	82-6390	\$245,000	\$247,000	\$2,000	1%
Penalty Assessments	82-6399	\$7,500	\$7,500	\$0	0%
Other-Revenue	82-7700	\$31,000	\$15,000	(\$16,000)	-52%
State Date Warrants	82-7705	\$0	\$0	\$0	0%
Sale of Fixed Assets	82-8100	\$0	\$0	\$0	0%
SUBTOTAL		\$548,850	\$527,500	(\$21,350)	-4%
TOTALS		\$2,198,620	\$2,271,990	\$73,370	3%
FUND BALANCE AVAILABLE		\$550,625	\$571,578	\$20,952	4%
Transfer Funds from General Reserves		\$40,000	\$0	(\$40,000)	-100%
Transfer to Operating Budget (Restricted Cash-Special)		\$23,000	\$0	(\$23,000)	-100%
TOTAL FINANCING AVAILABLE		\$2,812,245	\$2,843,568	\$31,322	1%

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
GENERAL FUND - EXPENDITURE DETAIL
Final - Fiscal Year 2011/2012

Account Name	Account No.	Approved Expenditures FY 10/11	Projected Expenditures FY 11/12	Variance Increase / (Decrease)	Variance %
Regular Employees	86-1101	\$1,430,000	\$1,398,750	(\$31,250)	-2%
Extra-Help	86-1102	\$0	\$0	\$0	0%
Overtime (includes expedite program)	86-1103	\$21,000	\$19,700	(\$1,300)	-6%
Vacation/Payroll Buyback (or payout)	86-1107	\$11,025	\$13,000	\$1,975	18%
Retirement	86-1201	\$266,000	\$270,600	\$4,600	2%
Medicare Tax	86-1203	\$21,000	\$20,450	(\$550)	-3%
Employee Group Insurance	86-1300	\$304,000	\$317,400	\$13,400	4%
Unemployment Insurance	86-1400	\$5,700	\$5,370	(\$330)	-6%
Workers Compensation Insurance	86-1500	\$8,900	\$11,000	\$2,100	24%
Sick Leave & Deferred Comp Incentive, FSA	86-1600	\$21,600	\$20,300	(\$1,300)	-6%
FUND 421 - SALARY & BENEFIT TOTALS		\$2,089,225	\$2,076,570	(\$12,655)	-1%
Clothing and Personal Supplies	86-2050	\$2,400	\$2,400	\$0	0%
Communications	86-2090	\$17,900	\$16,300	(\$1,600)	-9%
Food	86-2130	\$900	\$900	\$0	0%
Household Expense	86-2170	\$1,800	\$1,800	\$0	0%
Household Expense-Contracts	86-2171	\$16,250	\$16,250	\$0	0%
Insurance-Public Liability	86-2202	\$14,050	\$19,000	\$4,950	35%
Maint-Equipment	86-2271	\$16,650	\$19,000	\$2,350	14%
Maint-Bldgs & Improv	86-2272	\$850	\$850	\$0	0%
Medical, Dental & Lab Supplies	86-2300	\$400	\$400	\$0	0%
Memberships	86-2330	\$6,700	\$6,700	\$0	0%
Miscellaneous Expense	86-2360	\$2,400	\$2,400	\$0	0%
Office Expense	86-2390	\$11,700	\$11,700	\$0	0%
Office Expense-Postage	86-2391	\$12,850	\$12,850	\$0	0%
Office Expense-Printing	86-2392	\$9,500	\$7,800	(\$1,700)	-18%
Indirect Cost (JPA with Yolo Co.)	86-2420	\$7,100	\$7,500	\$400	6%
Auditing and Fiscal Services	86-2421	\$32,830	\$33,100	\$270	1%
Information Services	86-2422	\$48,000	\$48,000	\$0	0%
Legal Services (County Counsel)	86-2423	\$43,200	\$49,100	\$5,900	14%
Medical Services	86-2425	\$800	\$800	\$0	0%
Professional & Specialized Services	86-2429	\$43,000	\$43,000	\$0	0%
Trustees, Commis & Directors	86-2430	\$15,700	\$15,700	\$0	0%
Publications & Legal Notices	86-2460	\$5,000	\$3,000	(\$2,000)	-40%
Rents & Leases-Equipment	86-2491	\$4,100	\$4,100	\$0	0%
Rents & Lease-Bldgs & Improv	86-2492	\$157,900	\$160,900	\$3,000	2%
Small Tools & Minor Equip.	86-2520	\$7,600	\$20,000	\$12,400	163%
Training Expense	86-2548	\$9,800	\$9,400	(\$400)	-4%
Special Dept Expense-Other	86-2559	\$1,210	\$2,200	\$990	82%
Transportation & Travel	86-2610TT	\$19,900	\$23,600	\$3,700	19%
Vehicle Fuel	86-2610VF	\$12,100	\$12,100	\$0	0%
Utilities	86-2640	\$12,100	\$11,000	(\$1,100)	-9%
Contributions to Special Programs & Projects	86-3200	\$35,350	\$20,000	(\$15,350)	-43%
Capital Lease/Interest (86-3360/3500)	86-33XX	\$9,300	\$9,600	\$300	3%
MAJOR OBJECT TOTAL		\$579,340	\$591,450	\$12,110	2%
Equipment	86-4300	\$0	\$7,720	\$7,720	100%
Appropriation for Contingency	86-9900	\$143,680	\$167,828	\$24,148	17%
MAJOR OBJECT TOTAL		\$143,680	\$175,548	\$31,868	22%
FUND 421 TOTAL FINANCING REQUIREMENTS		\$2,812,245	\$2,843,568	\$31,323	1%

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
MOBILE SOURCE PROGRAM (DMV Fees) - REVENUE DETAIL
Final - Fiscal Year 2011/2012**

DESCRIPTION	Account No.	Approved Revenue FY 10/11	Projected Revenue FY 11/12	Variance Increase / (Decrease)	Variance %
State - AB2766 DMV Funds	82-5500	\$1,012,000	\$1,012,000	\$0	0%
State - AB923 DMV Funds	82-5140	\$510,500	\$510,500	\$0	0%
Interest	82-4100	\$15,000	\$8,000	(\$7,000)	-47%
Other Revenue	82-7700	\$0	\$0	\$0	0%
SUBTOTAL		\$1,537,500	\$1,530,500	(\$7,000)	0%
FUND BALANCE AVAILABLE		\$1,274,442	\$843,303	(\$431,139)	-34%
TOTAL FINANCING AVAILABLE		\$2,811,942	\$2,373,803	(\$438,139)	-16%

MOBILE SOURCE PROGRAM (DMV Fees) - EXPENDITURE DETAIL

Account Name	Account No.	Approved Expenditures FY 10/11	Projected Expenditures FY 11/12	Variance Increase / (Decrease)	Variance %
Regular Employees	86-1101	\$471,200	\$414,240	(\$56,960)	-12%
Overtime	86-1103	\$2,800	\$2,700	(\$100)	-4%
Vacation/Payroll Buyback	86-1107	\$6,500	\$7,000	\$500	8%
Retirement	86-1201	\$87,670	\$80,150	(\$7,520)	-9%
Medicare Tax	86-1203	\$6,450	\$6,050	(\$400)	-6%
Employee Group Insurance	86-1300	\$82,000	\$67,050	(\$14,950)	-18%
Unemployment Insurance	86-1400	\$1,625	\$1,350	(\$275)	-17%
Workers Compensation Insurance	86-1500	\$3,600	\$4,500	\$900	25%
Sick Leave & Deferred Comp Incentive	86-1600	\$6,600	\$4,700	(\$1,900)	-29%
FUND 422 - SALARY & BENEFIT TOTALS		\$668,445	\$587,740	(\$80,705)	-12%
Clothing and Personal Supplies	86-2050	\$300	\$300	\$0	0%
Communications	86-2090	\$1,300	\$1,420	\$120	9%
Food	86-2130	\$430	\$300	(\$130)	-30%
Maint-Equipment	86-2271	\$8,400	\$8,400	\$0	0%
Maint-Bldgs. & Improvements	86-2272	\$1,100	\$300	(\$800)	-73%
Memberships	86-2330	\$3,320	\$4,000	\$680	20%
Miscellaneous Expense	86-2360	\$100	\$100	\$0	0%
Office Expense	86-2390	\$1,500	\$1,500	\$0	0%
Office Expense-Postage	86-2391	\$300	\$300	\$0	0%
Office Expense-Printing	86-2392	\$4,700	\$5,700	\$1,000	21%
Administrative Overhead (Fund 421)	86-2420	\$225,000	\$225,000	\$0	0%
Auditing and Fiscal Services	86-2421	\$1,600	\$1,600	\$0	0%
Information Services	86-2422	\$900	\$900	\$0	0%
Medical Services	86-2425	\$200	\$200	\$0	0%
Professional & Specialized Services	86-2429	\$29,000	\$54,300	\$25,300	87%
Trustees, Commiss. & Directors	86-2430	\$600	\$600	\$0	0%
Publications & Legal Notices	86-2460	\$2,250	\$1,100	(\$1,150)	-51%
Rents & Leases-Equipment	86-2491	\$0	\$0	\$0	0%
Rents & Lease-Bldgs & Improv	86-2492	\$1,300	\$1,100	(\$200)	-15%
Small Tools & Minor Equipment	86-2520	\$6,300	\$7,350	\$1,050	17%
Training Expense	86-2548	\$3,700	\$3,450	(\$250)	-7%
Special Dept Expense-Other	86-2559	\$6,800	\$6,200	(\$600)	-9%
Transportation & Travel	86-2610	\$8,700	\$9,700	\$1,000	11%
Utilities	86-2640	\$200	\$200	\$0	0%
MAJOR OBJECT TOTALS		\$308,000	\$334,020	\$26,020	8%
AB2766 Clean Air Funds	86-3200	\$200,000	\$122,000	(\$78,000)	-39%
AB923 Program	86-3200	\$858,000	\$750,000	(\$108,000)	-13%
Equipment	86-4300	\$0	\$4,300	\$4,300	100%
Appropriation for Contingency	86-9900	\$777,497	\$575,743	(\$201,754)	-26%
MAJOR OBJECT TOTALS		\$1,835,497	\$1,452,043	(\$383,454)	-21%
FUND 422 TOTAL FINANCING REQUIREMENTS		\$2,811,942	\$2,373,803	(\$438,139)	-16%

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
MOBILE SOURCE PROGRAM (SOLANO CO. PROPERTY TAX)
REVENUE AND EXPENDITURE DETAIL**

Final - Fiscal Year 2011/2012

Description	Account No.	Board Approver	Projected	Variance	Variance %
		Revenue FY 10/11	Revenue FY 11/12	Increase / (Decrease)	
AB 8 Solano Tax Revenue	82-5820	\$200,000	\$220,000	\$20,000	10%
Redevelopment, Statutory Pass-Through	82-5711	\$0	\$0	\$0	0%
Fund Balance Available		\$259,472	\$282,420	\$22,948	9%
TOTAL FINANCING AVAILABLE		\$459,472	\$502,420	\$42,948	9%

Description	Account No.	Board Approver	Projected	Variance	Variance %
		Expenditures FY 10/11	Expenditures FY 11/12	Increase / (Decrease)	
Clean Air Funds Projects	86-3102	\$210,000	\$180,000	(\$30,000)	-14%
Solano (Yolo-Solano) Lawnmower Program	86-3200	\$8,500	\$9,000	\$500	6%
Administrative Fee	86-2420	\$20,000	\$22,000	\$2,000	10%
Contingency	86-9900	\$220,972	\$291,420	\$70,448	32%
TOTAL FINANCING REQUIREMENTS		\$459,472	\$502,420	\$42,948	9%

This is a restricted fund which is used exclusively for tracking revenue and expenditures associated with Solano County AB8 property tax revenue.

Solano County originally established a Northeast Air Pollution Control District, and by a Joint Powers Agreement in 1972, it was incorporated into the Yolo-Solano APCD. AB8 revenue is primarily made up of property taxes. A revision to the Agreement in April 1994, allows for distribution of the tax proceeds to qualifying Clean Air Funds projects, and an administrative charge for collection and administration of the revenues and expenditures.

AB8 revenue projected for 2011/2012 is based on Solano County's estimate. Since revenue arrives from Solano County in three installments throughout the fiscal year (January, May, and July), the District rolls the amount received during fiscal year 2010/2011 to the Clean Air Funds Program for 2011/12. By doing this, money is available for disbursement to qualified projects during the grant year.

The redevelopment agencies statutory pass thru funds received under 82-5711 are required to be distributed to the air district due to SB211. Since the pass-through is unknown, we do not budget for the revenue. Any funds received will be passed through the Clean Air Funds program. There is a chance some redevelopment fees will have to be reimbursed to the development agencies under the statutory requirement.

We are requesting \$9,000 of AB8 funds for allocation to the Yolo Solano lawnmower exchange program.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT

GENERAL FUND - REVENUE DETAIL

Fiscal Year 2010/2011 - Year Ending June 30, 2011

DESCRIPTION	Account No.	Approved Revenue FY 10/11	Revenue Ending 6/30/11	Variance Increase / (Decrease)	Variance %
STATIONARY SOURCE PROGRAM					
Renewal Permits	82-2600	\$1,168,000	\$1,227,613	\$59,613	5%
New Permits	82-2601	\$170,000	\$188,843	\$18,843	11%
Source Testing	82-2611	\$90,000	\$123,193	\$33,193	37%
Agricultural Engine Registrations	82-2612	\$100,000	\$101,535	\$1,535	2%
Portable Equipment Registration - State ARB	82-5500	\$80,000	\$109,673	\$29,673	37%
SUBTOTAL		\$1,608,000	\$1,750,857	\$142,857	9%
Fees/Air Toxics State Program	82-2604	\$7,270	\$6,831	(\$439)	-6%
Agricultural Burning Program	82-2606	\$19,000	\$21,126	\$2,126	11%
Asbestos Program	82-2607	\$15,500	\$19,045	\$3,545	23%
SUBTOTAL		\$41,770	\$47,002	\$5,232	13%
Mutual Settlement Program	82-3300	\$140,000	\$240,726	\$100,726	72%
Interest Earned (includes 82-4100 & 4199)	82-41XX	\$25,000	\$6,300	(\$18,700)	-75%
State Revenue - Subvention	82-5490	\$90,000	\$88,948	(\$1,052)	-1%
State Revenue-Air Resources Board Other	82-5500	\$10,350	\$9,390	(\$960)	-9%
Administrative Overhead	82-6390	\$245,000	\$247,023	\$2,023	1%
Penalty Assessments	82-6399	\$7,500	\$13,057	\$5,557	74%
Other-Revenue	82-7700	\$31,000	\$22,235	(\$8,765)	-28%
Stale Date Warrants	82-7705	\$0	\$0	\$0	0%
Sale of Fixed Assets	82-8100	\$0	\$7,561	\$7,561	100%
SUBTOTAL		\$548,850	\$635,240	\$86,390	16%
TOTALS		\$2,198,620	\$2,433,099	\$234,479	11%
FUND BALANCE AVAILABLE		\$550,625	\$549,343	(\$1,282)	0%
Transfer Funds from General Reserves		\$40,000	\$40,000	\$0	0%
Transfer to Operating Budget (Restricted Cash-Special)		\$23,000	\$18,000	(\$5,000)	-22%
TOTAL FINANCING AVAILABLE		\$2,812,245	\$3,040,442	\$228,197	8%

Unanticipated Revenue: \$228,197

Unspent Appropriations: \$343,381

Projected Fund Balance Available for 11/12: **\$571,578**

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
GENERAL FUND - EXPENDITURE DETAIL**

Fiscal Year 2010/2011 - Year Ending June 30, 2011

Account Name	Account No.	Approved Expenditures FY 10/11	Projected Expenditures 6/30/11	Variance Increase / (Decrease)	Variance %
Regular Employees	86-1101	\$1,430,000	\$1,328,077	(\$101,923)	-7%
Extra-Help	86-1102	\$0	\$0	\$0	0%
Overtime (includes expedite program)	86-1103	\$21,000	\$16,836	(\$4,164)	-20%
Vacation/Payroll Buyback (or payout)	86-1107	\$11,025	\$21,513	\$10,488	95%
Retirement	86-1201	\$266,000	\$247,372	(\$18,628)	-7%
Medicare Tax	86-1203	\$21,000	\$18,378	(\$2,622)	-12%
Employee Group Insurance	86-1300	\$304,000	\$268,039	(\$35,961)	-12%
Unemployment Insurance	86-1400	\$5,700	\$5,228	(\$472)	-8%
Workers Compensation Insurance	86-1500	\$8,900	\$8,526	(\$374)	-4%
Sick Leave & Deferred Comp Incentive, FSA	86-1600	\$21,600	\$19,995	(\$1,605)	-7%
FUND 421 - SALARY & BENEFIT TOTALS		\$2,089,225	\$1,933,964	(\$155,261)	-7%
Clothing and Personal Supplies	86-2050	\$2,400	\$291	(\$2,109)	-88%
Communications	86-2090	\$17,900	\$13,734	(\$4,166)	-23%
Food	86-2130	\$900	\$664	(\$236)	-26%
Household Expense	86-2170	\$1,800	\$1,249	(\$551)	-31%
Household Expense-Contracts	86-2171	\$16,250	\$16,248	(\$2)	0%
Insurance-Public Liability	86-2202	\$14,050	\$11,011	(\$3,039)	-22%
Maint-Equipment	86-2271	\$16,650	\$14,912	(\$1,738)	-10%
Maint-Bldgs & Improv	86-2272	\$850	\$206	(\$644)	-76%
Medical, Dental & Lab Supplies	86-2300	\$400	\$209	(\$191)	-48%
Memberships	86-2330	\$6,700	\$4,037	(\$2,663)	-40%
Miscellaneous Expense	86-2360	\$2,400	\$484	(\$1,916)	-80%
Office Expense	86-2390	\$11,700	\$10,262	(\$1,438)	-12%
Office Expense-Postage	86-2391	\$12,850	\$5,820	(\$7,030)	-55%
Office Expense-Printing	86-2392	\$9,500	\$4,903	(\$4,597)	-48%
Indirect Cost (JPA with Yolo Co.)	86-2420	\$7,100	\$932	(\$6,168)	-87%
Auditing and Fiscal Services	86-2421	\$32,830	\$28,679	(\$4,151)	-13%
Information Services	86-2422	\$48,000	\$48,000	\$0	0%
Legal Services (County Counsel)	86-2423	\$43,200	\$48,570	\$5,370	12%
Medical Services	86-2425	\$800	\$360	(\$440)	-55%
Professional & Specialized Services	86-2429	\$43,000	\$44,129	\$1,129	3%
Trustees, Commiss & Directors	86-2430	\$15,700	\$10,080	(\$5,620)	-36%
Publications & Legal Notices	86-2460	\$5,000	\$965	(\$4,035)	-81%
Rents & Leases-Equipment	86-2491	\$4,100	\$3,011	(\$1,089)	-27%
Rents & Lease-Bldgs & Improv	86-2492	\$157,900	\$156,655	(\$1,245)	-1%
Small Tools & Minor Equip.	86-2520	\$7,600	\$5,804	(\$1,796)	-24%
Training Expense	86-2548	\$9,800	\$6,525	(\$3,275)	-33%
Special Dept Expense-Other	86-2559	\$1,210	\$775	(\$435)	-36%
Transportation & Travel	86-2610TT	\$19,900	\$13,999	(\$5,901)	-30%
Vehicle Fuel	86-2610VF	\$12,100	\$9,848	(\$2,252)	-19%
Utilities	86-2640	\$12,100	\$8,920	(\$3,180)	-26%
Contributions to Special Programs & Projects	86-3200	\$35,350	\$30,540	(\$4,810)	-14%
Capital Lease	86-3360	\$9,300	\$9,768	\$468	5%
MAJOR OBJECT TOTAL		\$579,340	\$511,590	(\$67,750)	-12%
Equipment	86-4300	\$24,000	\$23,310	(\$690)	-3%
Appropriation for Contingency	86-9900	\$143,680	\$24,000	(\$119,680)	-83%
MAJOR OBJECT TOTAL		\$167,680	\$47,310	(\$120,370)	-72%
FUND 421 TOTAL FINANCING REQUIREMENTS		\$2,836,245	\$2,492,864	(\$343,381)	-12%

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
MOBILE SOURCE PROGRAM (DMV Fees) - REVENUE DETAIL**

Fiscal Year 2010/2011 - Year Ending June 30, 2011

DESCRIPTION	Account No.	Approved Revenue FY 10/11	Projected Revenue 6/30/11	Variance Increase / (Decrease)	Variance %
State - AB2766 DMV Funds	82-5500	\$1,012,000	\$987,627	(\$24,373)	-2%
State - AB923 DMV Funds	82-5140	\$510,500	\$494,815	(\$15,685)	-3%
Interest	82-4100	\$15,000	\$6,700	(\$8,300)	-55%
Other Revenue	82-7700	\$0	\$0	\$0	0%
SUBTOTAL		\$1,537,500	\$1,489,142	(\$48,358)	-3%
FUND BALANCE AVAILABLE		\$1,274,442	\$1,278,625	\$4,183	0%
TOTAL FINANCING AVAILABLE		\$2,811,942	\$2,767,767	(\$44,175)	-2%

Unanticipated Revenue: (\$44,175)

Unspent Appropriations: \$887,478

Projected Fund Balance Available for 11/12: **\$843,303**

MOBILE SOURCE PROGRAM (DMV Fees) - EXPENDITURE DETAIL

Account Name	Account No.	Approved Expenditures FY 10/11	Projected Expenditures 6/30/11	Variance Increase / (Decrease)	Variance %
Regular Employees	86-1101	\$471,200	\$444,245	(\$26,955)	-6%
Overtime	86-1103	\$2,800	\$337	(\$2,463)	-88%
Vacation/Payroll Buyback	86-1107	\$6,500	\$5,405	(\$1,095)	-17%
Retirement	86-1201	\$87,670	\$82,709	(\$4,961)	-6%
Medicare Tax	86-1203	\$6,450	\$6,480	\$30	0%
Employee Group Insurance	86-1300	\$82,000	\$68,996	(\$13,004)	-16%
Unemployment Insurance	86-1400	\$1,625	\$1,597	(\$28)	-2%
Workers Compensation Insurance	86-1500	\$3,600	\$3,830	\$230	6%
Sick Leave & Deferred Comp Incentive	86-1600	\$6,600	\$4,368	(\$2,232)	-34%
FUND 422 - SALARY & BENEFIT TOTALS		\$668,445	\$617,967	(\$50,478)	-8%
Clothing and Personal Supplies	86-2050	\$300	\$125	(\$175)	100%
Communications	86-2090	\$1,300	\$1,362	\$62	5%
Food	86-2130	\$430	\$103	(\$327)	-76%
Maint-Equipment	86-2271	\$8,400	\$5,435	(\$2,965)	-35%
Maint-Bldgs. & Improvements	86-2272	\$1,100	\$0	(\$1,100)	-100%
Memberships	86-2330	\$3,320	\$2,845	(\$475)	-14%
Miscellaneous Expense	86-2360	\$100	\$0	(\$100)	-100%
Office Expense	86-2390	\$1,500	\$695	(\$805)	-54%
Office Expense-Postage	86-2391	\$300	\$48	(\$252)	-84%
Office Expense-Printing	86-2392	\$5,000	\$2,336	(\$2,664)	-53%
Administrative Overhead (Fund 421)	86-2420	\$225,000	\$222,056	(\$2,944)	-1%
Auditing and Fiscal Services	86-2421	\$1,600	\$203	(\$1,397)	0%
Information Services	86-2422	\$900	\$764	(\$136)	-15%
Medical Services	86-2425	\$200	\$0	(\$200)	-100%
Professional & Specialized Services	86-2429	\$29,000	\$25,146	(\$3,854)	-13%
Trustees, Commis. & Directors	86-2430	\$600	\$600	\$0	0%
Publications & Legal Notices	86-2460	\$2,250	\$37	(\$2,213)	-98%
Rents & Leases-Equipment	86-2491	\$0	\$0	\$0	0%
Rents & Lease-Bldgs & Improv	86-2492	\$1,300	\$302	(\$998)	-77%
Small Tools & Minor Equipment	86-2520	\$6,300	\$4,856	(\$1,444)	-23%
Training Expense	86-2548	\$3,700	\$5,682	\$1,982	54%
Special Dept Expense-Other	86-2559	\$6,800	\$4,787	(\$2,013)	-30%
Transportation & Travel	86-2610	\$8,700	\$8,240	(\$460)	-5%
Utilities	86-2640	\$200	\$117	(\$83)	-42%
MAJOR OBJECT TOTALS		\$308,000	\$285,614	(\$22,386)	-7%
AB2766 Clean Air Funds	86-3200	\$200,000	\$200,001	\$1	0%
AB923 Program	86-3200	\$858,000	\$820,882	(\$37,118)	-4%
Equipment	86-4300	\$0	\$0	\$0	0%
Appropriation for Contingency	86-9900	\$777,497	\$0	(\$777,497)	-100%
MAJOR OBJECT TOTALS		\$1,835,497	\$1,020,883	(\$814,614)	-44%
FUND 422 TOTAL FINANCING REQUIREMENTS		\$2,811,942	\$1,924,464	(\$887,478)	-32%

**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
MOBILE SOURCE PROGRAM (SOLANO CO. PROPERTY TAX)
REVENUE AND EXPENDITURE DETAIL**

Fiscal Year 2010/2011 - Year Ending June 30, 2011

Description	Account No.	Board Approved Revenue FY 10/11	Projected Revenue 6/30/11	Variance Increase / (Decrease)	Variance %
AB 8 Solano Tax Revenue	82-5820	\$200,000	\$257,020	\$57,020	29%
Redevelopment, Statutory Pass-Through	82-5711	\$0	\$9,395	\$9,395	0%
Fund Balance Available		\$259,472	\$259,472	\$0	0%
TOTAL FINANCING AVAILABLE		\$459,472	\$525,887	\$66,415	14%

Description	Account No.	Board Approved Expenditures FY 10/11	Projected Expenditures 6/30/11	Variance Increase / (Decrease)	Variance %
Clean Air Funds Projects	86-3102	\$210,000	\$210,000	\$0	0%
Solano (Yolo-Solano) Lawnmower Program	86-3200	\$8,500	\$8,500	\$0	0%
Administrative Fee	86-2420	\$24,967	\$24,967	\$0	0%
Contingency	86-9900	\$220,972	\$4,967	(\$216,005)	-98%
TOTAL FINANCING REQUIREMENTS		\$464,439	\$248,434	(\$216,005)	-47%

Unanticipated Revenue: \$66,415
Unspent Appropriations: \$216,005
Projected Fund Balance Available for 11/12: **\$282,420**

PERSONNEL

(The table below outlines the approved job classifications for 2010/2011 and 2011/2012)

Job Classifications	FY 2010/2011 FTE¹	FY 2011/2012 FTE¹	Increase / Decrease
<u>Executive Positions</u>			
Executive Director/Air Pollution Control Officer	1.00	1.00	0.00
<u>Exempt Management Positions</u>			
Deputy Air Pollution Control Officer	1.00	1.00	0.00
Administrative Services Officer	1.00	1.00	0.00
Supervising Air Quality Engineer	1.00	1.00	0.00
Supervising Air Quality Planner	1.00	1.00	0.00
Supervising Air Quality Specialist	1.00	1.00	0.00
<u>Administrative/Clerical Positions</u>			
Administrative Assistant	1.00	1.00	0.00
Administrative Clerk II/Clerk of the Board	1.00	1.00	0.00
Administrative Clerk I/II	2.00	2.00	0.00
Public Information Officer	1.00	1.00	0.00
<u>Compliance/Technical Positions</u>			
Air Monitoring Technician I/II	1.00	1.00	0.00
Assistant/Associate Air Quality Specialist	5.00	5.00	0.00
Senior Air Quality Specialist	1.00	1.00	0.00
<u>Engineering and Technical Positions</u>			
Assistant/Associate Air Quality Engineer	5.00	5.00	0.00
Engineering Technician	1.00	1.00	0.00
<u>Planning Positions</u>			
Assistant/Associate Air Quality Planner	2.00	2.00	0.00
TOTAL	26.00	26.00	0.00

¹FTE - Full-Time Employee Equivalency

Executive Director/APCO Recommendations

Salaries and Benefits

- On June 8, 2011, the Board ratified and approved Salary Resolution No. 11-04, effective July 3, 2011, which included:
 - ▶ Equity adjustments as allowed per Agreement No. 09-14 (approved June 10, 2009) with the Yolo-Solano Air Quality Management District Employees' Association (YSAQMDEA) and Minute Order No. 09-20. Under the Agreement, the District agreed to implement salary adjustments to the unit employee's base salary as ratified and approved by the District Board of Directors. The adjustments are applicable to all benchmark and internal relationship classifications. The District agreed to implement the salary adjustments as shown in the table below. The implementation shall be effective the first full pay period of each fiscal year. This is the final partial adjustment under the 3-year Agreement.

Classifications	FY 2009/10	FY 2010/11	FY 2011/12
Administrative Clerk II	0%	0%	0%
Air Monitoring Tech. II	0%	1%	0%
Associate AQ Engineer	0%	2%	1%
Associate AQ Planner	0%	2%	0%
Associate AQ Specialist	0%	2%	2%
Public Information Officer	0%	2%	0%

Internal Relationships:

Administrative Clerk II: Administrative Clerk I, and Administrative Clerk II/Clerk of the Board

Air Monitoring Technician II: Air Monitoring Technician I

Associate AQ Engineer: Assistant AQ Engineer, Senior AQ Engineer

Associate AQ Planner: Assistant AQ Planner, Senior AQ Planner

Associate AQ Specialist: Assistant AQ Specialist, Senior AQ Specialist

As part of the salary adjustments, range differentials between the Associate (journey level) and Senior classifications will be reduced to ten percent (10%) from twelve percent (12%) in the following fiscal years for the following positions: Senior AQ Engineer and Planner 2010/2011 and the Senior AQ Specialist in 2011/2012.

- ▶ Equity adjustment for the confidential classification of Administrative Assistant approved by Minute Order No. 09-21 on June 10, 2009 as shown below for fiscal year 2011/2012. This is the last of the partial adjustment based on the approved three-year plan.

Classifications	FY 2009/10	FY 2010/11	FY 2011/12
Administrative Assistant	0%	2%	1%

- ▶ Agreement No. 09-14 also allows for cost of living adjustments (COLA) if the California Consumer Price Index (CPI) from the prior year is greater than zero percent (0%), up to a maximum of four percent (4%). The CPI for the period of April 2009 to April 2010 is 1.8 percent and as such a 1.8 percent adjustment was recommended in the Proposed Budget for fiscal year 2011/2012, and is included in the salary resolution No. 11-04 approved June 8, 2011.

- The Board ratified and approved Salary Resolution No. 11-04M, effective July 3, 2011, which included:
 - ▶ COLA of 1.8 percent for exempt classifications. This is in line with the 1.8 percent COLA that is recommended for employees covered under the District's collective bargaining unit YSAQMDEA. This keeps the Board approved salary differential within the ranges.
 - ▶ Realignment of ranges for the classification of Administrative Services Officer (ASO) of four percent (4%) (from 128 to 132) and Deputy APCO (DAPCO) of two percent (2%) (from 145 to 147) as approved by Minute Order No. 09-21 on June 10, 2009. This is the final year of the 3-year adjustment plan. This does not increase salaries for the classifications unless given as part of the employees' performance evaluations. Adjustments were approved based on a salary survey which showed the ASO being 24 percent below average and the DAPCO being 15 percent below average of the air districts surveyed in spring of 2009. The minute order allowed for a three-year plan which increased the salary ranges in three years by: ASO 11 percent and DAPCO by six (6) percent.
 - ▶ Equity adjustments for the exempt classifications the Supervising Air Quality Engineer of one percent (1%). This is based on the benchmark adjustments to their subordinate staff in the engineering division.
- The Board ratified and approved a COLA of 1.8 percent for the Executive Director/Air Pollution Control Officer. This is consistent with the APCO's contract. The COLA places the differential between the Executive Director/Air Pollution Control Officer and Deputy APCO maximum salary at seven (7) percent.

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
SALARY RESOLUTION NO. 11-04
EFFECTIVE JULY 3, 2011

		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Coll
Administrative/Clerical								
Administrative Clerk I	23	\$2,435 \$29,220 \$14.05	\$2,556 \$30,672 \$14.75	\$2,684 \$32,208 \$15.48	\$2,818 \$33,816 \$16.26	\$2,959 \$35,508 \$17.07	Non-exempt	yes
Administrative Clerk II	38	\$2,827 \$33,924 \$16.31	\$2,968 \$35,616 \$17.12	\$3,116 \$37,392 \$17.98	\$3,272 \$39,264 \$18.88	\$3,436 \$41,232 \$19.82	Non-exempt	yes
Administrative Clerk II / Clerk to the Board	53	\$3,282 \$39,384 \$18.93	\$3,446 \$41,352 \$19.88	\$3,618 \$43,416 \$20.87	\$3,799 \$45,588 \$21.92	\$3,989 \$47,868 \$23.01	Non-exempt	yes
Administrative Assistant	70	\$3,886 \$46,632 \$22.42	\$4,081 \$48,972 \$23.54	\$4,285 \$51,420 \$24.72	\$4,499 \$53,988 \$25.96	\$4,724 \$56,688 \$27.25	Non-exempt	no
Public Information Officer	93	\$4,886 \$58,632 \$28.19	\$5,130 \$61,560 \$29.60	\$5,387 \$64,644 \$31.08	\$5,656 \$67,872 \$32.63	\$5,939 \$71,268 \$34.26	Non-exempt	yes
Planners								
Assistant Air Quality Planner	83	\$4,423 \$53,076 \$25.52	\$4,644 \$55,728 \$26.79	\$4,876 \$58,512 \$28.13	\$5,120 \$61,440 \$29.54	\$5,376 \$64,512 \$31.02	Non-exempt	yes
Associate Air Quality Planner	98	\$5,135 \$61,620 \$29.63	\$5,392 \$64,704 \$31.11	\$5,661 \$67,932 \$32.66	\$5,944 \$71,328 \$34.29	\$6,242 \$74,904 \$36.01	Non-exempt	yes
Senior Air Quality Planner	108	\$5,672 \$68,064 \$32.72	\$5,956 \$71,472 \$34.36	\$6,254 \$75,048 \$36.08	\$6,566 \$78,792 \$37.88	\$6,895 \$82,740 \$39.78	Non-exempt	no
Technicians/Specialists								
Air Monitoring Technician I	67	\$3,772 \$45,264 \$21.76	\$3,961 \$47,532 \$22.85	\$4,159 \$49,908 \$23.99	\$4,367 \$52,404 \$25.19	\$4,585 \$55,020 \$26.45	Non-exempt	yes
Air Monitoring Technician II	82	\$4,379 \$52,548 \$25.26	\$4,598 \$55,176 \$26.53	\$4,828 \$57,936 \$27.85	\$5,070 \$60,840 \$29.25	\$5,323 \$63,876 \$30.71	Non-exempt	yes
Assistant Air Quality Specialist	80	\$4,293 \$51,516 \$24.77	\$4,508 \$54,096 \$26.01	\$4,733 \$56,796 \$27.31	\$4,970 \$59,640 \$28.67	\$5,218 \$62,616 \$30.10	Non-exempt	yes

		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Coll
Technicians/Specialists (continued)								
Associate Air Quality Specialist	95	\$4,984 \$59,808 \$28.75	\$5,233 \$62,796 \$30.19	\$5,495 \$65,940 \$31.70	\$5,770 \$69,240 \$33.29	\$6,058 \$72,696 \$34.95	Non-exempt	yes
Senior Air Quality Specialist	105	\$5,505 \$66,060 \$31.76	\$5,781 \$69,372 \$33.35	\$6,070 \$72,840 \$35.02	\$6,373 \$76,476 \$36.77	\$6,692 \$80,304 \$38.61	Non-exempt	yes
Technicians/Engineers								
Air Quality Engineering Technician	67	\$3,772 \$45,264 \$21.76	\$3,961 \$47,532 \$22.85	\$4,159 \$49,908 \$23.99	\$4,367 \$52,404 \$25.19	\$4,585 \$55,020 \$26.45	Non-exempt	yes
Assistant Air Quality Engineer	92	\$4,837 \$58,044 \$27.91	\$5,079 \$60,948 \$29.30	\$5,333 \$63,996 \$30.77	\$5,600 \$67,200 \$32.31	\$5,880 \$70,560 \$33.92	Non-exempt	yes
Associate Air Quality Engineer	107	\$5,616 \$67,392 \$32.40	\$5,897 \$70,764 \$34.02	\$6,192 \$74,304 \$35.72	\$6,501 \$78,012 \$37.51	\$6,826 \$81,912 \$39.38	Non-exempt	yes
Associate Air Quality Engineer with P.E.	112	\$5,903 \$70,836 \$34.06	\$6,198 \$74,376 \$35.76	\$6,508 \$78,096 \$37.55	\$6,833 \$81,996 \$39.42	\$7,175 \$86,100 \$41.39	Non-exempt	yes
Senior Air Quality Engineer	117	\$6,204 \$74,448 \$35.79	\$6,514 \$78,168 \$37.58	\$6,840 \$82,080 \$39.46	\$7,182 \$86,184 \$41.43	\$7,541 \$90,492 \$43.51	Non-exempt	yes
Senior Air Quality Engineer with P.E.	122	\$6,520 \$78,240 \$37.62	\$6,846 \$82,152 \$39.50	\$7,188 \$86,256 \$41.47	\$7,548 \$90,576 \$43.55	\$7,925 \$95,100 \$45.72	Non-exempt	yes
Interns								
Engineering, Compliance, Planning and Admin.	21	\$2,387 \$28,644 \$13.77	\$2,506 \$30,072 \$14.46	\$2,631 \$31,572 \$15.18	\$2,763 \$33,156 \$15.94	\$2,901 \$34,812 \$16.74	Non-exempt	no

YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
ASO, Supervising Planner, Specialist and Engineer, and Deputy APCO Positions
SALARY RESOLUTION NO. 11-04 M
EFFECTIVE JULY 3, 2011

Salary Range	Minimum		Maximum		Range/Position
	Hourly	Monthly	Hourly	Monthly	
M-115	\$34.12	\$5,914	\$42.65	\$7,392	
M-116	\$34.46	\$5,973	\$43.07	\$7,466	
M-117	\$34.80	\$6,032	\$43.50	\$7,541	
M-118	\$35.15	\$6,093	\$43.94	\$7,616	Supervising Planner
M-119	\$35.50	\$6,154	\$44.38	\$7,692	
M-120	\$35.86	\$6,215	\$44.82	\$7,769	Supervising Specialist
M-121	\$36.22	\$6,277	\$45.27	\$7,847	
M-122	\$36.58	\$6,340	\$45.72	\$7,925	
M-123	\$36.94	\$6,404	\$46.18	\$8,004	
M-124	\$37.31	\$6,468	\$46.64	\$8,085	
M-125	\$37.69	\$6,532	\$47.11	\$8,165	
M-126	\$38.06	\$6,598	\$47.58	\$8,247	
M-127	\$38.44	\$6,664	\$48.05	\$8,330	
M-128	\$38.83	\$6,730	\$48.54	\$8,413	
M-129	\$39.22	\$6,798	\$49.02	\$8,497	
M-130	\$39.61	\$6,866	\$49.51	\$8,582	
M-131	\$40.00	\$6,934	\$50.01	\$8,668	
M-132	\$40.40	\$7,004	\$50.51	\$8,754	Administrative Services Officer Supervising Engineer
M-133	\$40.81	\$7,074	\$51.01	\$8,842	
M-134	\$41.22	\$7,144	\$51.52	\$8,930	
M-135	\$41.63	\$7,216	\$52.04	\$9,020	
M-136	\$42.05	\$7,288	\$52.56	\$9,110	
M-137	\$42.47	\$7,361	\$53.08	\$9,201	
M-138	\$42.89	\$7,434	\$53.61	\$9,293	
M-139	\$43.32	\$7,509	\$54.15	\$9,386	
M-140	\$43.75	\$7,584	\$54.69	\$9,480	
M-141	\$44.19	\$7,660	\$55.24	\$9,575	
M-142	\$44.63	\$7,736	\$55.79	\$9,670	
M-143	\$45.08	\$7,814	\$56.35	\$9,767	
M-144	\$45.53	\$7,892	\$56.91	\$9,865	
M-145	\$45.98	\$7,971	\$57.48	\$9,963	
M-146	\$46.44	\$8,050	\$58.06	\$10,063	
M-147	\$46.91	\$8,131	\$58.64	\$10,164	Deputy APCO
M-148	\$47.38	\$8,212	\$59.22	\$10,265	

GENERAL FUND 421 - FUND BALANCE SUMMARY & CLASSIFICATIONS

Appropriate Level of Fund Balances in the General Fund

The most difficult question often asked by government officials is, "How much fund balance is enough?" Fund balance is intended to serve as a measure of the financial resources available in a governmental fund. It is essential that governments maintain adequate levels of fund balance to mitigate current or future risks (e.g., revenue shortfalls and unanticipated expenditures.) Fund balance levels are a crucial consideration, too, in long-term financial planning.

Accountants employ the term fund balance to describe the net assets of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Fund balance is intended to serve as a measure of the financial resources available in a governmental fund. Fund balance is also defined as the difference between a fund's assets and liabilities.

The District to meet the requirements of the Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions has classified the District's fund balances as Unassigned (fund balance), and Committed (all reserve accounts). Also, revenue received under AB923 and AB8 are classified as "Restricted." The amounts shown below reflect the history of the District's General Fund 421-Fund Balance from 2006/07 to 2010/11, and projections for 2011/12.

Revenue and expenditures for each fiscal year can be complicated due to unusual items that would distort the trends (e.g., one-time revenues and expenditures).

The adequacy of fund balances in the general fund should be assessed based upon a government's own specific circumstance. Nevertheless, Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The District Board adopted the policy in 2002 of at least 10 percent of regular general fund operating revenues in reserved fund balance, which is now classified as committed fund balances (Contingency, equipment reserves and General Reserves). Since the Contingency account fluctuates each fiscal year, the importance of maintaining the General Reserve at an appropriate level should continue to be the focus for the District in long range planning. With the Contingency and Reserves in the 2011/12 budget, the combined projected total is at 20 percent of the District's operating revenue, within the Board's goal of maintaining at least a 10 percent restricted reserve balance, now referred to as "Committed Reserves."

The District's General Fund's unassigned "Fund Balance" rolls forward to the next fiscal year as cash available. Excess funds, once revenue and expenditures are projected for the new year, are put into the Contingency account (committed fund balance), which is used for the calculation of the appropriate level of Committed General Reserves. Use of contingency or reserves requires prior board approval. The specific purposes for use would be based on unanticipated budgetary shortfalls in excess of the approved operating budget.

Important factors for the Board to consider when looking for the appropriate level of the unrestricted fund balance (cash available for obligation) include:

- * The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unreserved fund balance (cash available to obligate for next fiscal year) may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

* Its perceived exposure to significant one-time outlays (e.g. disasters, immediate capital needs, state budget cuts).

* The availability of resources in other funds as well as the potential drain upon general fund resources from other funds (i.e., the availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund). For example, if the District lost AB2766 revenue (Mobile Source DMV Fund), which is used to support 29 percent of the District's full-time employee equivalency (FTE), this might require use of the General Fund revenue to continue to fund the FTEs that were being funded by AB2766.

* Liquidity: A disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

* Commitments and Assignments: Government agencies may wish to maintain higher levels of unreserved (unrestricted) fund balance to compensate for any portion of unreserved (unrestricted) fund balance already designated for a specific purpose.

References: GFOA Board approval October 2009.

General Fund 421 - Fund Balance History

Fiscal Year	Fund Balance (Unassigned)			Contingency and General Reserves (Committed Fund Balance)					
	Unassigned Fund Balance ¹	Revenue	% of Revenue Budget	Contingency (Committed) Fund Balance ²	% of Contingency and Revenue Budget	Equipment & Settlement Reserves ² (Committed)	General Reserve ² (Committed)	% of General Reserves and Revenue Budget	% of Revenue Budget (combined reserves)
2006/07	\$730,783	\$1,946,764	38%	\$69,049	4%	\$189,084	\$299,146	25%	29%
2007/08	\$689,700	\$2,255,236	31%	\$215,147	10%	\$69,736	\$299,146	16%	26%
2008/09	\$807,999	\$2,389,254	34%	\$245,521	10%	\$108,829	\$299,146	17%	27%
2009/10	\$755,744	\$2,307,471	33%	\$187,866	8%	\$35,448	\$299,146	15%	23%
2010/11	\$607,343	\$2,433,099	25%	\$143,680	6%	\$22,078	\$259,146	12%	17%
2011/12	\$571,578	\$2,271,990	25%	\$167,828	7%	\$27,487	\$259,146	11%	20%

 : 2010/11 Projected Year-end Revenue

 : 2011/12 Projected Contingency, Restricted Fund Balance

 : 2011/12 Projected Fund Balance & Budgeted Revenue

¹ Unassigned Fund Balance: This includes prior year fund balance (cash) that was not used, and moves to new fiscal year as a spendable amount as approved in the budget process. Unassigned fund balance is defined as amounts that are spendable amounts and are not contained in other classifications.

² Committed Fund Balance: The contingency, reserve accounts (equipment, settlement & general) accounts are classified as Committed Fund Balances, and can be used only for specific purposes determined by formal action of the District Board. Those specific purposes would be based on unanticipated budgetary shortfalls in excess of the approved operating budget.

Another classification that is designated as a Restricted Fund Balance would be revenue from AB923 (DMV Fund 422, \$2 of the \$6 collected by the DMV on each vehicle registered within the District's jurisdiction), and Solano AB8 revenue. These amounts are constrained for specific purpose through restrictions of external parties (limitations imposed by law through legislation, by grantors and/or contributors).

GENERAL FUND BUDGET REVIEW BY PROGRAM
Final Budget - Fiscal Year 2011/2012

Program Name	Subvention	Revenue Projections for 11/12	Revenue Total for Cost Recovery	FTE%	Expenditures	Variance Positive or (Negative)	Cost Recovery Percentage ¹
Stationary Source	\$73,313	\$1,699,750	\$1,773,063	81.46%	\$2,163,340	(\$390,276)	82%
Air Toxics	\$661	\$7,240	\$7,901	0.73%	\$19,516	(\$11,615)	40%
Agricultural Burning	\$2,732	\$20,000	\$22,732	3.04%	\$80,610	(\$57,878)	28%
Asbestos	\$677	\$17,500	\$18,177	0.75%	\$19,976	(\$1,799)	91%
Mutual Settlement	\$6,289	\$150,000	\$156,289	6.99%	\$185,588	(\$29,299)	84%
Administration, Miscellaneous	\$6,327	\$287,500	\$293,827	7.03%	\$206,711	\$87,117	142%
Totals	\$90,000	\$2,181,990	\$2,271,990	100%	\$2,675,740	(\$403,750)	
Fund Balance:			\$571,578		\$167,828	:Contingency	
BUDGET TOTALS FOR 11/12:			\$2,843,568		\$2,843,568		

¹ Cost recovery is based on current salaries and benefits, and does not include prefunding Other Post Employment Benefits (OPEB) for healthcare. Cost recovery for the stationary source program, if we prefund the estimated annual required contribution, would be at approximately 74.6% based on actuarial performed FY 09/10.

GENERAL FUND BUDGET REVIEW BY PROGRAM
Final - Fiscal Year 2010/2011

Program Name	Subvention	Revenue Projections for 10/11	Revenue Total for Cost Recovery	FTE%	Expenditures	Variance Positive or (Negative)	Cost Recovery Percentage
Stationary Source	\$72,558	\$1,608,000	\$1,680,558	80.62%	\$2,122,887	(\$442,329)	79%
Air Toxics	\$410	\$7,270	\$7,680	0.46%	\$11,995	(\$4,315)	64%
Agricultural Burning	\$2,867	\$19,000	\$21,867	3.19%	\$83,869	(\$62,003)	26%
Asbestos	\$643	\$15,500	\$16,143	0.71%	\$18,806	(\$2,664)	86%
Mutual Settlement	\$6,285	\$140,000	\$146,285	6.98%	\$183,880	(\$37,595)	80%
Administration, Miscellaneous	\$7,238	\$318,850	\$326,088	8.04%	\$247,128	\$78,960	132%
Totals	\$90,000	\$2,108,620	\$2,198,620	100%	\$2,668,565	(\$469,945)	
Fund Balance¹:			\$613,625		\$143,680	:Contingency	
BUDGET TOTALS FOR 10/11:			\$2,812,245		\$2,812,245		

GENERAL FUND BUDGET REVIEW BY PROGRAM
Year-End for Fiscal Year 2010/2011

Projections as of June 30, 2011

Program Name	Subvention	Revenue Projections for 10/11	Revenue Total for Cost Recovery	FTE%	Expenditures	Variance Positive or (Negative)	Cost Recovery Percentage ¹
Stationary Source	\$71,709	\$1,750,857	\$1,822,566	80.62%	\$1,965,766	(\$143,200)	93%
Air Toxics	\$405	\$6,831	\$7,236	0.46%	\$11,107	(\$3,871)	65%
Agricultural Burning	\$2,833	\$21,126	\$23,959	3.19%	\$77,662	(\$53,703)	31%
Asbestos	\$635	\$19,045	\$19,680	0.71%	\$17,414	\$2,266	113%
Mutual Settlement	\$6,211	\$240,726	\$246,937	6.98%	\$170,271	\$76,667	145%
Administration, Miscellaneous	\$7,154	\$305,566	\$312,720	8.04%	\$226,644	\$86,076	138%
Totals	\$88,948	\$2,344,151	\$2,433,099	100%	\$2,468,864	(\$35,765)	
Fund Balance²:			\$607,343				
BUDGET TOTALS FOR 10/11:			\$3,040,442		\$2,468,864	Fund Balance	\$571,578

¹ Cost recovery is based on current salaries and benefits, and does not include prefunding Other Post Employment Benefits (OPEB) for healthcare. Current year end cost recovery for the stationary source program, if we had prefunded the estimated annual required contribution, would be at approximately 84.1% based on actuarial performed FY 09/10.

² Includes moving funds from the general reserves \$40,000, and settlement reserves of \$18,000.

Variances - Budget Account Line Items with Variances Greater than 15% / \$2,500

General Fund - Revenue:

Description	Account No.	Increase/ (Decrease)	+/-15%	Explanation
Source Testing	82-2611	\$14,200	16%	Increase: Permit conditions require source testing. The projections are based on required testing for 11/12.
Interest Earned	82-4100/4199	(\$17,000)	-68%	Decrease: Based on interest earned in 10/11.
Other Revenue	82-7700	(\$16,000)	-52%	Decrease: Reduction in lawnmower exchange from outside sources
Transfers from Reserves to Operating Budget from Restricted Settlement Reserves	n/a	(\$63,000)	-100%	Decrease: We are not asking to use reserves in 11/12.

General Fund - Expenditures:

Insurance - Public Liability	86-2202	\$4,950	35%	Increase: Based on projected costs from PARMIA.
Small Tools & Minor Equipment	86-2520	\$12,400	163%	Increase: Computer replacements and upgrades to software programs.
Transportation & Travel	86-2610	\$3,700	19%	Increase: Added back into the budget the annual Cap to Cap trip per committee's recommendation.
Contributions to Special Programs & Projects	86-3200	(\$15,350)	-43%	Decrease: Reduction in lawnmower exchange program.
Equipment	86-4300	\$7,720	100%	Increase: No purchases were budgeted in 10/11. However, we did move \$24,000 into equipment to replace a vehicle. last year.
Appropriation for Contingency	86-9900	\$24,148	17%	Decrease: Unassigned cash for use in 11/12 if board approved.

Mobile Source Program (DMV) - Revenue:

Interest Earned	82-4100	(\$7,000)	-47%	Decrease: Based on interest earned in 10/11.
Fund Balance Available	n/a	(\$431,139)	-34%	Decrease: Prior year AB923 money was being held due to delay in funding. District started releasing more funds for buses in 10/11.

Mobile Source Program (DMV) - Expenditures:

Employee Group Insurance	82-1300	(\$14,950)	-18%	Decrease: A vacant position is not being funded in 11/12, and directly reduces the cost in this account.
Professional & Specialized Services	86-2429	\$25,300	87%	Increase: Database work and web site maintenance for 11/12.
AB2766 Clean Air Funds	86-3200	(\$78,000)	-39%	Decrease: AB2766 funds from the DMV supports staff working within the mobile source division, and as direct and indirect costs increase, this affects the grant program.
Equipment	86-4300	\$4,300	100%	Increase: No purchases last year.
Appropriation for Contingency	86-9900	(\$201,754)	-26%	Decrease: Unassigned cash for use in 11/12 if board approved.

Mobile Source Program (Solano AB8) - Revenue:

None to report

Mobile Source Program (Solano AB8) - Expenditures:

Appropriation for Contingency	86-9900	\$70,448	32%	Increase: Cash available to move to 11/12.
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Revenue and Expenditure Account Descriptions

REVENUE

<u>Account Number</u>	<u>Account Name</u>	<u>Brief Description</u>
82-2600	Renewal Permit Fees	Annual renewal fees - Stationary source & portable equipment programs.
82-2601	New Permit Fees	New permit fees - Stationary source & portable equipment programs.
82-2604	Air Toxic Hot Spots Fees	State of California-mandated by Assembly Bill 2588.
82-2606	Agricultural Burning - Permit Fees	Fees established for cost recovery on management of the agricultural burn program.
82-2607	Asbestos Notification and Demolition Fees	Fees established for cost recovery on management of the asbestos notification and demolition program.
82-2611	Source Testing Fees	Fees related to stationary source emission testing.
82-2612	Agricultural Engine Program	Fees related to agricultural engine registrations.
82-3300	Settlement - Fines	Compliance program.
82-4100/4199	Interest	Interest Earned.
82-5140	State of California	Assembly Bill 923. Additional \$2.00 Vehicle Surcharge on motor vehicles registered in Yolo County and northeastern section of Solano County. Designated for release under programs/projects as allowed under legislation and Board approval.
82-5490	State of California	Subvention Funds available (from the Air Resources Board) to all air districts that meet the criteria as outlined by the California Health & Safety Code. Based on population.
82-5500	State of California Department of Motor Vehicle and/or Other State Agencies	Assembly Bill 2766 and AB923. \$6.00 for vehicles registered in Yolo Co. & northeastern portion of Solano Co. Designated for use on implementation of the CA Clean Air Act and related activities (AB2766 \$4), and for clean air programs related to legislative restrictions (AB923 \$2); and PERP pass-through from the ARB.
82-5811	City of Vacaville, SB211	Senate Bill 211, statutory pass-through from the City of Vacaville Redevelopment Agency.
82-5820	Solano County Property Tax	Assembly Bill 8. Tax proceeds collected from the northeastern portion of Solano County. Designated for reduction of air pollution from motor vehicles and related activities.
82-6390	Administrative Overhead	Administrative fees for indirect and overhead charges against Fund 422/423.
82-6399	Penalty Assessments	Penalties charges against delinquent payments - Permit Program.

REVENUE (Continued)

<u>Account Number</u>	<u>Account Name</u>	<u>Brief Description</u>
82-7600	Rules and Regulations Sales	Sale of Rules and Regulations.
82-7700	Other - Revenue	Miscellaneous Account - Technical Data Provided, Update / Subscription Services, reimbursement from previous fiscal years, etc.
82-7705	Stale Date Warrants	Warrants over 6 months old that have not been cashed.
82-7725	Employee Reimburse-Jury Duty	Employees serving on juries are paid regular pay. Any money received (less mileage) for serving on the jury must be submitted to the District.

EXPENDITURES

<u>Account Number</u>	<u>Account Name</u>	<u>Brief Description</u>
86-2050	Clothing & Personal Supplies	Safety boots, clothing & accessories.
86-2090	Communications	Telephone, cellular phones, Internet connections.
86-2130	Food	Food.
86-2170	Household Expense	Restroom & kitchen paper supplies, pest control, etc.
86-2171	Household Expense-Contracts	Janitorial Service.
86-2202/2203	Insurance - Liability	PARMIA/General & Auto.
86-2271	Maintenance-Equipment	Maintenance agreements, maint. on vehicles, computers, other equipment.
86-2272	Maintenance-Bldgs. & Improvements	Locksmith services, building improvements/repairs, heating & air conditioning repairs, fire extinguisher refills, etc.
86-2300	Medical Supplies	First Aid Supplies, etc.
86-2330	Memberships	Memberships.
86-2360	Miscellaneous Expense	This category is for misc. expenses that do not fall under any established account #.
86-2390	Office Expense	Office supplies, books and periodicals.
86-2391	Office Expense-Postage	Postage.
86-2392	Office Expense-Printing	Printing charges - newsletters, stationary supplies, forms, brochures, etc.
86-2420	Administrative Indirect Cost	JPA with Yolo County.
86-2421	Auditing & Fiscal Services	Yolo County Auditor/Payroll Charges and Independent Audit.
86-2422	Information Services	Network/Computer support, and Internet Services.
86-2423	Legal Services	Attorney fees.
86-2425	Medical Services	Pre-Employment Physicals, Medical Examinations.

EXPENDITURES (Continued)

<u>Account Number</u>	<u>Account Name</u>	<u>Brief Description</u>
86-2429	Professional & Specialized Services	Contracts and services provided including advertising.
86-2430	Trustees, Comm., Directors	District Board of Directors and Hearing Board Members - attendance at District related mtgs.
86-2460	Publications	Public and legal notices, and job announcements / advertisements.
86-2491	Rents & Leases - Equipment	Rental equipment.
86-2492	Rents & Leases - Bldgs.	Office Lease, & public event booth rental.
86-2495	Records Storage	Records stored at Yolo County Records Ctr.
86-2520	Small Tools & Minor Equipment	All equipment purchased under \$3000 and not considered a fixed asset.
86-2548	Training Expense	All training.
86-2559	Special Dept. Expense - Other	Specialty gases, plaques, public events, employee & board awards, etc.
86-2610	Transportation & Travel (TT) & Vehicle Fuel (VF)	Transportation, travel & fuel.
86-2640	Utilities	Gas & electricity.
86-3200	Clean Air Funds/Payment to Other Agency	Clean Air Funds/Contributions to non-govt. agencies or for special programs.
86-3201	Payments to other Gov't Agencies	Clean Air Funds/Filing Fees.
86-4300	Equipment	Equipment Purchases - Fixed Assets.
86-3360/3500	Capital Lease/Interest Account	Lease Equipment.
86-9900	Appropriation for Contingency	Contingency Account. Unreserved fund balance.