

**SAN DIEGO COUNTY**  
**AIR POLLUTION CONTROL DISTRICT**  
**FISCAL YEAR 2022 – 2023**  
**RECOMMENDED BUDGET SUMMARY**  
**&**  
**SCHEDULE OF FEES**



(858) 586 -2600 • 10124 Old Grove Road • San Diego • CA • 92131

[www.sdapcd.org](http://www.sdapcd.org)



# **FY 2022-23 RECOMMENDED BUDGET**

## **GOVERNING BOARD MEMBERS**

**&**

## **AIR POLLUTION CONTROL OFFICER**

### **Nora Vargas, Chair**

County of San Diego Board of Supervisors  
Representative

### **Esther Sanchez, Vice Chair**

District 5 Representative  
Mayor, City of Oceanside

### **Georgette Gomez**

Environmental Justice Representative  
Public Board Member

### **Anne Marie Birkbeck-Garcia**

Physician/Public Health Representative  
Public Board Member

### **Consuelo Martinez**

District 3 Representative  
Councilmember, City of Escondido

### **Marcus Bush**

District 1 Representative  
Councilmember, City of National City

### **Enrique Medina**

Scientific/Technical Representative  
Public Board Member

### **Sean Elo-Rivera**

District 4 Representative  
Councilmember, City of San Diego

### **Jack Shu**

District 2 Representative  
Councilmember, City of La Mesa

### **Terra Lawson-Remer**

County of San Diego Board of Supervisors  
Representative

### **Vacant**

City of San Diego Representative  
Councilmember, City of San Diego

### **Paula Forbis**

Air Pollution Control Officer

### **Prepared By:**

#### **Mike Watt**

Deputy Director

#### **John Jayasinghe**

Chief, Business Support Services

#### **Amir Zaki**

Principal Accountant

#### **Spencer Harteis**

Administrative Analyst

---

# FY 2022-23 RECOMMENDED BUDGET

## TABLE OF CONTENTS

<b>SECTION 1 – APCO RECOMMENDED BUDGET TRANSMITTAL</b> .....	5
APCO Recommended Budget Transmittal.....	5
FY 2022-23 Goals and Objectives .....	6
<b>SECTION 2 – BUDGET FINANCIAL STATEMENTS</b> .....	8
Revenue by Classification.....	8
Revenue Classification Definitions .....	8
Expenditure by Classification .....	9
Expenditure Classification Definitions.....	9
Budget Summary .....	10
Budget Summary Variance Explanations.....	11
Revenues and Sources Variance Explanations.....	11
Expenditures and Uses Variance Explanations .....	12
Staffing Summary.....	14
Fund Balance Summary .....	15
District Description .....	18
Division & Program Descriptions.....	18
Budget Summary by Program .....	20
<b>SECTION 3 – BUDGET DETAIL</b> .....	22
Budget Detail .....	22
Basis of Budgeting.....	24
Budget by Programs.....	25
<b>SECTION 4 – SCHEDULE OF FEES</b> .....	<a href="#">See Rule 40 &amp; 42 Links</a>

---

## SECTION 1 – APCO RECOMMENDED BUDGET TRANSMITTAL

April 12, 2022

Dear San Diego County Air Pollution Control District Board, County residents, and stakeholders:

This document represents the San Diego County Air Pollution Control District's (District or APCD) Recommended Budget for Fiscal Year (FY) 2022-23, covering the period July 1, 2022, through June 30, 2023. The budget adoption process is specified in California Health and Safety Code Section 40131 and includes requirements for posting this Budget Summary and Fee Schedule 30 days in advance (April 12, 2022) of two public hearings to receive and consider adopting the recommended budget; the two public hearings are scheduled for May 12, 2022, and June 9, 2022.

The Recommended Budget is balanced and reflects a proposed total of \$99.9 million (M) in revenues and expenditures for FY 2022-23 to advance the District's Vision of Clean Air for All, and Mission to improve air quality to protect public health and the environment. This includes 164 FY 2021-22 Adopted Positions, 3 new positions approved in the March 2022 mid-year budget adjustment and 8 recommended positions (air resource specialists, chemists, managers, and support staff), \$45.9M in pass-through grant funds for projects that accelerate improvements to air quality and public health, and an Operating Fund Balance Reserve equal to an estimated two (2) months of District operating expenditures (\$4.2M), providing a financial safety net to help ensure core programs and services are maintained.

In March of 2021, APCD was reorganized in accordance with California Health and Safety Code section 40100.6 (Assembly Bill 423, Gloria, 2019). The separation from the County of San Diego has required APCD to take on additional administrative, fiscal, budgeting and accounting functions that were previously performed by the County. Also, in the last three years, the District has developed additional programs to promote public health in the local communities most impacted by air pollution. The Community Air Protection Program has been expanded to serve not only the Portside Environmental Justice Communities (Barrio Logan, Logan Heights, Sherman Heights, and West National City) but also the International Border Communities (San Ysidro and Otay Mesa). The proposed budget and recommended positions reflect these changes and support these efforts, as well as address existing gaps in District programs.

To further guide the development of the Recommended Budget, District staff developed Goals and Objectives to provide a road map for the District's work for the coming year, in support of the Vision and Mission. These Goals and Objectives have been informed by the new policy direction from the APCD Governing Board, AB 423, staff input, and existing program requirements. The District has responded to the new requirements, recommendations, and direction by seeking to improve upon the District's existing programs and embracing the challenges and opportunities that come with change. This Recommended Budget thus reflects both new direction and renewed commitment to the District's Goals of promoting **Air Quality, Public Health, Environmental Justice and Equity, Public Engagement and Transparency, and Operational Excellence**. In the Fall of 2022, the District will be embarking on a long-term strategic planning process with the Governing Board and staff to guide the development of programs for the next several years in support of the Vision - Clean Air for All.

Respectfully,



Paula Forbis, Air Pollution Control Officer

## APCD's VISION AND MISSION



## FY 2022-23 GOALS AND OBJECTIVES

### Air Quality

Improve air quality in the region to attain all State and Federal air quality standards

#### **Objectives**

- *Enhance the Air Quality Complaint Program by implementing and administering a Program to respond to after-hours air quality complaints.*
- *Expand the Compliance Mobile Source Program by enforcing additional regulations.*
- *Measure and track pollutants and determine attainment status of Federal standards.*
- *Consider adoption of additional regulations to reduce emissions of criteria air pollutants.*

### Public Health

Promote healthy communities by reducing risks from air toxics emissions that can create adverse health effects

#### **Objectives**

- *Notify communities exposed to elevated health risks and require implementation of risk reduction measures from stationary sources that create elevated health risks in accordance with State law and District Rule 1210.*
- *Collaborate with local agencies, residents, community-based organizations, and businesses to implement the Community Emissions Reduction Plan for the Portside Environmental Justice Community.*
- *With community partners, complete a Community Emissions Reduction Plan for the International Border Community.*

### Environmental Justice and Equity

Lift and address the needs of communities most impacted by air pollution by integrating environmental justice and equity across all services we provide

#### **Objectives**

- *Support the implementation of the Community Air Protection Program.*
- *Measure and track pollutants to help inform air quality improvement strategies in our Community Air Protection Program communities.*

- *Engage EJ stakeholders and Community Air Protection Program stakeholders in policy and budget development, monitoring network planning, and planning efforts to meet air quality standards and protect public health.*
- *Provide a framework for leadership and staff with direction and guidance to integrate environmental justice into the District's work.*
- *Develop materials that will inform Governing Board and Hearing Board members of the health effects of air pollution, including a map of the region with a focus on the highest risk communities and how it compares to the rest of the county.*
- *Provide training opportunities to ACPD staff on equity, diversity, and inclusion.*

## Public Engagement and Transparency

Support informed decision-making and stakeholder confidence by promoting meaningful public engagement and transparency

### Objectives

- *Enhance public engagement, promote public meetings through social media and email subscription services.*
- *Promote transparency by making accessible to the public more user-friendly and current data related to permitting actions, and public notifications for health risks and risk reduction plans and emission inventories for facilities' toxic air emissions.*
- *Promote transparency and increase public engagement and awareness of air quality by making all air quality data available via our website in a user friendly, understandable, and accessible format.*
- *Equip the community with meaningful tools, resources, and information so that the community is empowered to be an engaged partner in APCD decision making.*
- *Develop a community engagement toolkit for staff to effectively communicate with the community.*
- *Establish partnerships with community-based organizations, government departments, and agencies to ensure community outreach is coordinated and demonstrates collaborative results, and to ensure inter-agency collaboration across environmental media to promote community health.*

## Operational Excellence

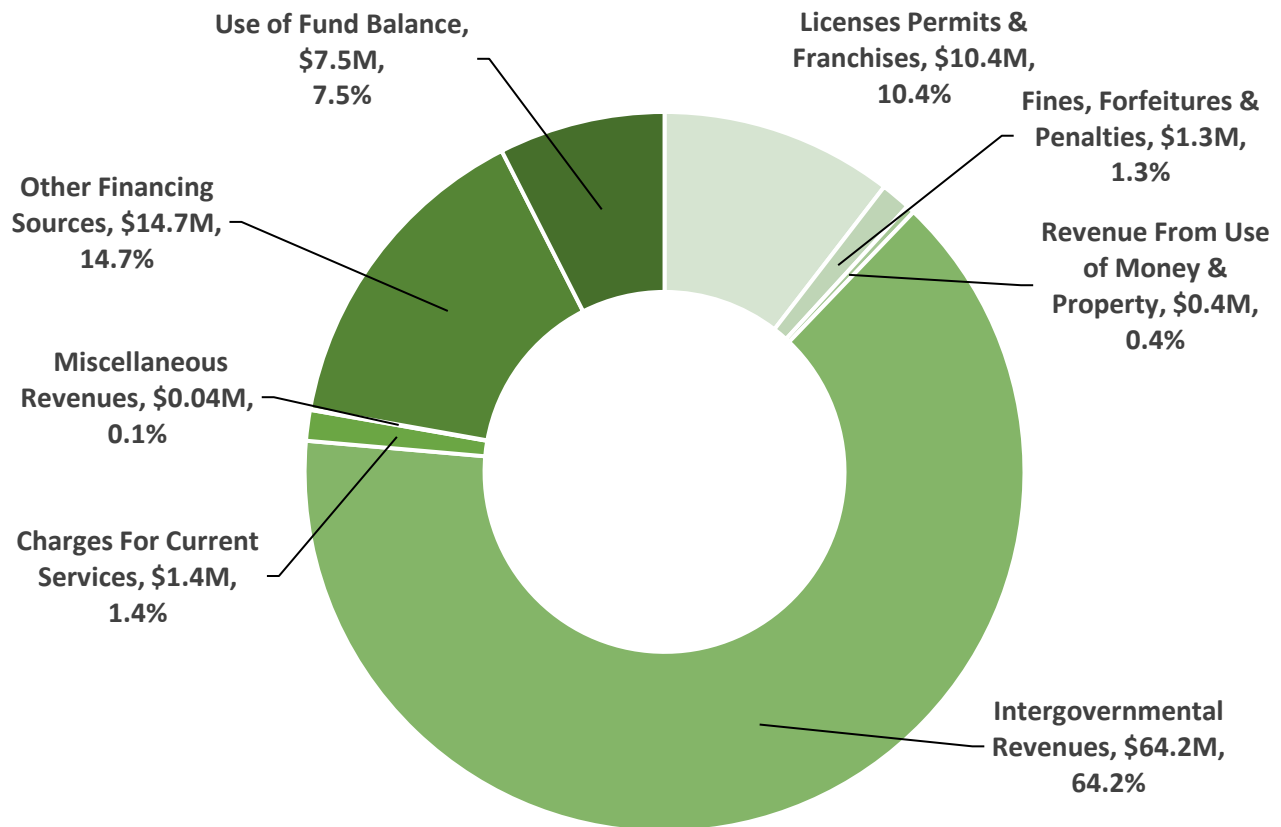
Ensure superior service delivery by providing innovative technology and appropriate resources, supported by resilient processes and controls, to accomplish our mission

### Objectives

- *Evaluate programs and services to develop and implement online services to maximize efficiencies and benefit the communities we serve.*
- *Integrate enhanced spatial/location information across APCD programs and systems to improve operational insights, assist with permitting and compliance activities, and support advanced analysis for key programs such as the Environmental Justice Program.*
- *Develop a comprehensive onboarding program for new team members (and offboarding for departing staff) and promote training opportunities to further encourage/prepare our team to strengthen our customer service culture.*
- *Ensure availability, currency, utility, and consistency of Standard Operating Procedures across all programs and Divisions.*

## SECTION 2 – BUDGET FINANCIAL STATEMENTS

### Revenues By Classifications (\$99.9 Million)



### REVENUE CLASSIFICATION DEFINITIONS

**Licenses, Permits & Franchises** – Revenue derived from permit application fees, permit renewal fees, and other fees paid by customers for District services in accordance with Rule 40 (Permit and Other Fees)

**Fines, Forfeitures, & Penalties** – Revenue derived from fines paid by violators of air quality regulations

**Revenue from Use of Money & Property** – Interest revenue earned on fund balances

**Intergovernmental Revenues** – State and Federal grant monies, most of which is pass-through funding for projects to improve air quality and public health in communities throughout the region

**Charges for Current Services** – Asbestos notification and Portable Equipment Registration Program (PERP) fees

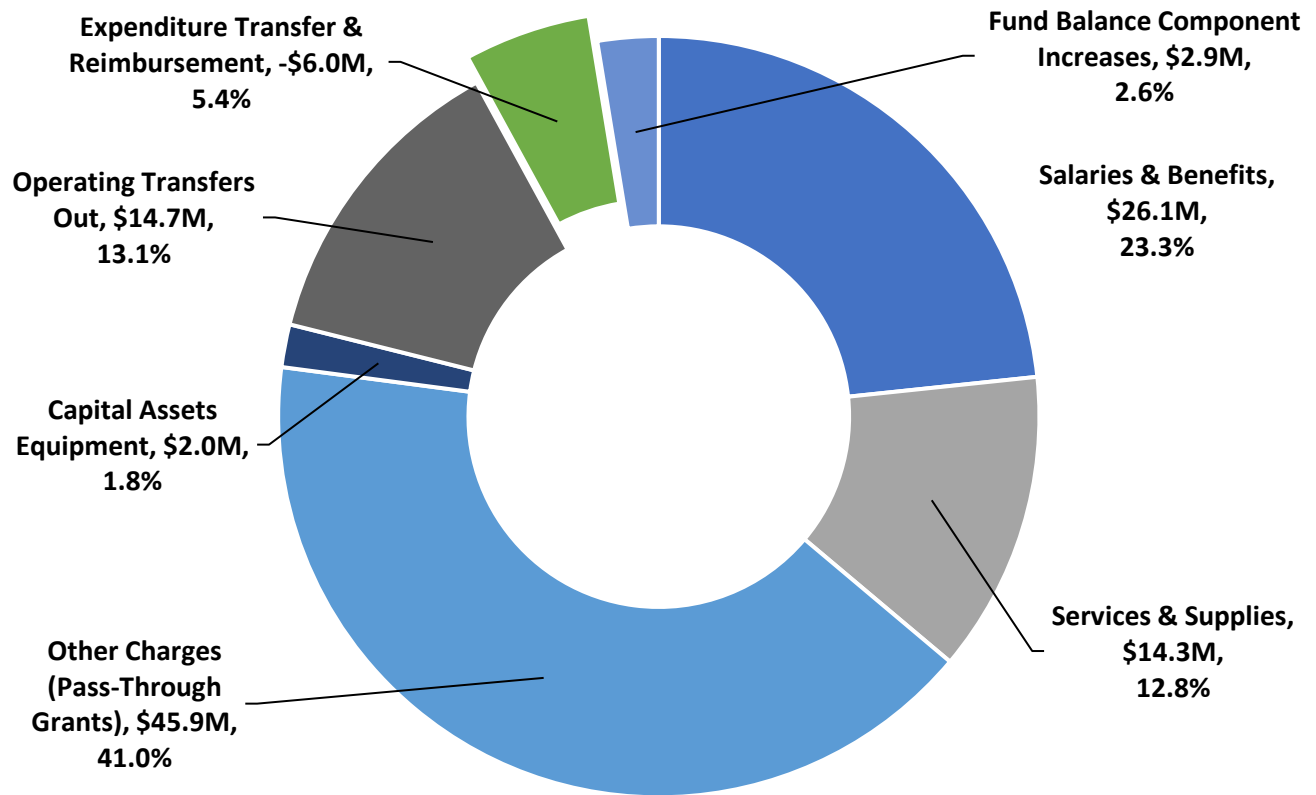
**Miscellaneous Revenues** – Other administrative fees

**Other Financing Sources** – Operating transfers of funds between District accounts

**Use of Fund Balance** – Use of existing fund balance to fund specific one-time expenditures



## Expenditures By Classifications (\$99.9 Million)



### EXPENDITURE CLASSIFICATION DEFINITIONS

**Salaries & Benefits** – Includes payroll costs associated with full and part-time employees which includes wages, supplemental pay, retirement / pension, Social Security, Medicare, and Flex Credit used to offset medical and/or dependent care

**Services & Supplies** – Includes, but is not limited to, professional services (e.g., audit, legal and consulting services), utilities, lab equipment and supplies, and IT costs

**Other Charges** – To account for Grant awards to businesses and other agencies for mobile incentive projects

**Capital Assets Equipment** – Includes tangible or intangible assets (e.g., vehicles, lab equipment, furniture, etc.) that are used in operations and that have initial useful lives extending beyond a single reporting period

**Operating Transfers Out** – Operating transfers of funds between District accounts

**Expenditure Transfer Reimbursement** – Includes administrative overhead charges allocated between programs

**Fund Balance Component Increases** – To create Committed Fund Balance account for financial system replacement and adjust operating reserves

# BUDGET SUMMARY

Budget Revenue Detail	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><i>CATEGORIES OF REVENUES</i></b>						
Licenses Permits & Franchises	8,433,819	8,399,100	8,316,800	10,446,100	2,047,000	24.4%
Fines, Forfeitures & Penalties	1,444,154	1,032,000	1,167,600	1,341,600	309,600	30.0%
Revenue From Use of Money & Property	659,710	470,000	498,800	370,000	(100,000)	-21.3%
Intergovernmental Revenues	22,455,192	45,337,400	65,131,800	64,209,600	18,872,200	41.6%
Charges For Current Services	847,253	967,900	957,700	1,377,900	410,000	42.4%
Miscellaneous Revenues	6,887	42,000	67,000	42,000	-	0.0%
<b>Total Operating Revenues</b>	<b>33,847,015</b>	<b>56,248,400</b>	<b>76,139,700</b>	<b>77,787,200</b>	<b>21,538,800</b>	<b>38.3%</b>
Other Financing Sources	43,722,034	17,048,900	16,718,300	14,723,800	(2,325,100)	-13.6%
Use of Fund Balance	-	11,049,700	9,049,700	7,470,600	(3,579,100)	-32.4%
<b>Total Revenues</b>	<b>77,569,049</b>	<b>84,347,000</b>	<b>101,907,700</b>	<b>99,981,600</b>	<b>15,634,600</b>	<b>18.5%</b>
<b><i>CATEGORIES OF EXPENDITURES</i></b>						
Salaries & Benefits	20,153,911	23,565,100	21,536,500	26,129,300	2,564,200	10.9%
Services & Supplies	6,343,226	12,688,400	10,670,100	14,337,300	1,648,900	13.0%
Other Charges	15,727,590	27,733,600	51,528,600	45,863,800	18,130,200	65.4%
<b>Total Operating Expenditures</b>	<b>42,224,727</b>	<b>63,987,100</b>	<b>83,735,200</b>	<b>86,330,400</b>	<b>22,343,300</b>	<b>34.9%</b>
Capital Assets Software	27,545	-	27,700	-	-	0.0%
Capital Assets Equipment	743,065	2,174,800	1,293,700	2,035,000	(139,800)	-6.4%
Expenditure Transfer Reimbursement	(149,210)	(3,363,800)	(3,363,800)	(6,007,600)	(2,643,800)	78.6%
Operating Transfers Out	15,469,618	17,048,900	16,197,700	14,723,800	(2,325,100)	-13.6%
Fund Balance Component Increases	10,837,000	4,500,000	4,500,000	2,900,000	(1,600,000)	-35.6%
<b>Total Expenditures</b>	<b>69,152,745</b>	<b>84,347,000</b>	<b>102,390,500</b>	<b>99,981,600</b>	<b>15,634,600</b>	<b>18.5%</b>
<b>Net Financial Impact</b>	<b>8,416,304</b>	<b>-</b>	<b>(482,800)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## **BUDGET SUMMARY VARIANCE EXPLANATIONS**

### **REVENUES & SOURCES**

#### **Licenses, Permits, & Franchises (Applications & Permit Renewals)**

Increase of \$2 million (M), or 24.4%, for an estimated total of \$10.4M based on projected permitting program revenue increases, consistent with the Cost Recovery Studies conducted for Fiscal Year 2021-22 and Fiscal Year 2022-23 as adopted by the Governing Board.

#### **Fines, Forfeitures & Penalties**

Increase of \$0.3M, or 30.0%, for an estimated total of \$1.3M based on a 2-year average of \$1.3M.

#### **Revenue from Use of Money & Property (Interest)**

Decrease of \$0.1M, or -21.3%, for an estimated total of \$0.4M due to projected interest revenue on grant and operational fund cash balances.

#### **Intergovernmental Revenues (Federal & State Pass-through Grants)**

Net increase of \$18.9M, or 41.6%, for an estimated total of \$64.2M due to anticipated increase in State grant funding for Carl Moyer Grant Program (\$15.5M), Community Air Protection Program (AB617) (\$3M), Clean Cars for All Program (\$0.9M), and the Funding Agriculture Replacement Measures for Emission Reductions Program (FARMER) (\$0.4M). This increase is offset by anticipated decrease in State grant funding for Goods Movement Emission Reduction Program (GMERP) (-\$0.7M), Vehicle Registration fee revenue, based on the estimated number of registered vehicles in San Diego County, (-\$0.1M), and other grant net decreases of (-\$0.1M).

#### **Charges for Current Services (Primarily Asbestos Fees)**

Increase of \$0.4M, or 42.4%, for an estimated total of \$1.4M based on the projected Asbestos fee revenue increases, consistent with the Cost Recovery Studies conducted for FY 2021-22 and FY 2022-23 as adopted by the Governing Board.

#### **Other Financing Sources (Operating Transfers from District Funds)**

Net decrease of -\$2.3M, or -13.6%, for an estimated total of \$14.7M due to a decrease of one-time operating transfers of (-\$3.1M) from the Vehicle Registration Fee Fund for Fiscal Year 2022-23. This decrease is offset by an increase in operating transfers from various State Incentive Grants (\$0.8M) to administer projects funded by Carl Moyer Program, Community air Protection Program (AB617), and FARMER program.

## **Use of Fund Balance (Funding for One-Time Expenditures)**

Decrease of -\$3.6M, or -32.4%, for an estimated total of \$7.5M for the following one-time FY 2022-23 projects:

- \$4.3M – One-time projects, initiatives, IT, and capital projects (e.g., Monitoring capital assets & equipment, laboratory information management system, emission inventory system, and installation of additional EV charging stations).
- \$0.3M – Replacement of 5 vehicles in APCD fleet, of which 4 are electric vehicles and 1 customized van for Source Testing.
- \$2.5M – establishment of a “*Committed for Financial System Replacement Fund Balance*” account.
- \$0.4M – Increase in the “*Committed for Operating Reserve Fund Balance*” account, for a total balance of \$4.2M which is an estimated two months of operating expenditure reserve.

## **EXPENDITURES & USES**

### **Salaries & Benefits**

Net increase of \$2.6M, or 10.9%, for an estimated total of \$26.1M, due to potential new negotiated labor agreements (3%) and other estimated health insurance and other benefits cost increases (\$2.5M), the ongoing funding for 11 positions (of which 3 positions were approved by the Governing Board in March 2022), and 8 recommended new staff years (\$1.5M). This is offset by an estimated 5% in vacancy rate salary savings (-\$1.4M).

### **Services & Supplies (e.g., Professional Services, Utilities, Equipment, and Overhead)**

Net increase of \$1.6M, or 13.0%, for an estimated total of \$14.3M, due to administrative overhead charges allocated to the District air quality programs (\$2.6M), which is offset in Expenditure Transfers Reimbursement Object Level; increases for Professional & Specialized Services which includes consultant costs for the financial system replacement, strategic planning, business process review and socioeconomic impact assessment consultants, Office of Environmental Justice and Public Information & outreach, increase in Counsel cost (\$0.8M). These increases are offset by a decrease for funds budgeted in FY 2021-22 for financial system replacement (-\$1.8M) as these funds will now recommended to be designated to the new committed account requested for FY 2022-23.

### **Other Charges (Incentive Fund Projects)**

Net increase of \$18.1M, or 65.4%, primarily due to an increase in State grant award funding for projects funded by the Carl Moyer Program (\$15.1M), Community Air Protection Program (AB617) (\$3.6M), Clean Cars for All (\$0.9M), and FARMER Program (\$0.4M). This increase is offset by a decrease for completed or substantially completed projects that reduce air pollution from motor vehicles and mobile equipment (-\$1.9M).

### **Capital Assets Equipment**

Net decrease of \$0.1M, or -6.4%, due to a decrease in monitoring equipment funded by the Community Air Protection Program (AB617) implementation grant (-\$0.4M). This decrease is offset by an increase in Transportation Equipment (\$0.3M) to replace 5 District vehicles (4 vehicles 100% electric).

### **Expenditure Transfer Reimbursement (Administrative Overhead Charges Applied to District Programs)**

Decrease of \$2.6M, or 78.6%, due to administrative overhead charges allocated between programs which is offset in Services & Supplies Object Level.

### **Operating Transfers Out (Operating Transfers to District Funds)**

Net decrease of -\$2.3M, or -13.6%, for an estimated total of \$14.7M due to a decrease of one-time operating transfers of (-\$3.1M) from the Vehicle Registration Fee Fund for Fiscal Year 2022-23. This decrease is offset by an increase in operating transfers from various State Incentive Grants (\$0.8M) to administer projects funded by Carl Moyer Program, Community air Protection Program (AB617), and FARMER program.

### **Fund Balance Component Increases (Funding for One-Time Expenditures)**

Decrease of -\$1.6M, or -35.6%, for an estimated total of \$2.9M for the following one-time FY 2022-23 projects:

- \$2.5M – establishment of a “*Committed for Financial System Replacement Fund Balance*” account
- \$0.4M – Increase in the “*Committed for Operating Reserve Fund Balance*” account, for a total balance of \$4.2M which is an estimated two months of operating expenditure reserve.

## STAFFING SUMMARY (FULL-TIME EQUIVALENT OR FTE)

Division	FY 2020-21 Adopted FTE	FY 2021-22 Adopted FTE	FY 2022-23 Recommended FTE	Change from FY 2021-22 ADO to FY 2022-23 REC
Business Support Services	22	21	26	5
Administration	10	10	12	2
Mobile Incentives	11	10	12	2
Engineering	28	29	26	-3
Monitoring	37	37	42	5
Source Testing	8	8	6	-2
Compliance	43	43	44	1
Rule Development	5	5	5	0
Hearing Board	0	0	0	0
Governing Board	0	1	2	1
<b>Total FTE</b>	<b>164</b>	<b>164</b>	<b>175</b>	<b>11</b>

### STAFFING CHANGES FROM FY 2021-22 (ADOPTED) TO FY 2022-23 (RECOMMENDED)

The separation from the County of San Diego, and existing and new program requirements, necessitates APCD to respond and take on additional administrative, air monitoring, safety, quality assurance, fiscal, budgeting and accounting functions. To ensure critical services are provided and meet District goals and objectives, there are 11 additional staff positions requested and 175 total number of staff years (full-time equivalent or FTE) included in the FY 2022-23 Recommended Budget. This includes 164 FY 2021-22 Adopted Positions, three (3) new positions approved in March 2022 (Associate Air Pollution Chemist, Supervising Air Resources Specialist, and Administrative Analyst II), and the following eight (8) recommended positions requested for FY 2022-23:

- Two (2) Associate Air Pollution Chemists and one (1) Senior Air Pollution Chemist to support enhanced community air monitoring requirements and regional quality assurance/quality control requirements. [Air Quality Specialist](#)
- One (1) ~~Associate Air Resources Specialist~~ to support implementation of Air Toxics Inventory and Rule 1210 air toxic risk reduction efforts.
- One (1) Senior Accountant and one (1) Associate Accountant to assist with fiscal, budgeting, auditing, and accounting functions previously performed by the County.
- One (1) Departmental Safety Coordinator and one (1) Chief, Admin Services to support enhanced safety, strategic planning processes, as well as provide additional human resources support.

The changes also reflect internal transfers of existing position(s) from one division to another.

## FUND BALANCE SUMMARY

Fund Name	6/30/2021 Fund Balance	6/30/2022 Projected Fund Balance	FY 22-23 Recommended Net Changes	6/30/2023 Recommended Fund Balance
Operations General Fund	7,183,387	8,311,887	(7,259,400)	1,052,487
<i>Committed Fund for Operating Reserve</i>	3,800,000	3,800,000	400,000	4,200,000
<i>Committed Fund for Facilities</i>	700,000	700,000	-	700,000
<i>Committed Fund for Financial Systems<sup>1</sup></i>	-	-	2,500,000	2,500,000
<b>Subtotal APCD Operations Fund Balance</b>	<b>11,683,387</b>	<b>12,811,887</b>	<b>(4,359,400)</b>	<b>8,452,487</b>
DMV	6,999,203	737,203	-	737,203
<b>Subtotal APCD Operations &amp; DMV Fund Balance</b>	<b>18,682,589</b>	<b>13,549,089</b>	<b>(4,359,400)</b>	<b>9,189,689</b>
Moyer	492,640	564,440	-	564,440
GMERP	840,528	866,728	-	866,728
FARMER	34,461	34,461	-	34,461
AB 617	329,729	332,729	-	332,729
CC4A	-	-	-	-
<b>Subtotal APCD Grant Incentive Fund Balance</b>	<b>1,697,358</b>	<b>1,798,358</b>	<b>-</b>	<b>1,798,358</b>
<b>Total APCD High Org (All Funds)</b>	<b>20,379,947</b>	<b>15,347,447</b>	<b>(4,359,400)</b>	<b>10,988,047</b>

<sup>1</sup> New Committed Fund Balance account to be established for Financial Systems

### OPERATIONS GENERAL FUND

This fund is legally restricted for operations of the Air Pollution Control District. The District protects the public and the environment from the harmful effects of air pollution by attaining and maintaining ambient air quality standards throughout the County. Revenue is derived primarily from permits, applications and other fees paid by local industrial sources, Federal grant funding from the Environmental Protection Agency (EPA), State subvention funding from the California Air Resources Board (CARB), the Department of Motor Vehicles (DMV) Registration Fees, and fines paid by violators of air quality regulations. This fund is primarily used to finance District operations and for one time uses each year.

#### **Committed for Operating Reserve Fund Balance Account**

This committed account within the General Fund, includes approximately two months of operating expenditure reserves that could be used, if necessary, to maintain core programs and services in cases of unforeseen economic revenue shortfalls, as determined by District Management with Governing Board approval.

#### **Committed for Facilities and Fleet Fund Balance Account**

This committed account within the General Fund, could be used for facilities and fleet improvements and replacement as necessary, as determined by District Management with Governing Board approval.

#### **Committed for Financial Systems Fund Balance Account**

This committed account within the General Fund, could be used for financial systems replacement as necessary, as determined by District Management with Governing Board approval.

## **FUND BALANCE SUMMARY (CONT.)**

### **AIR QUALITY IMPROVEMENT TRUST (VEHICLE REGISTRATION FEES) FUND**

This fund is used to support District programs for the reduction of motor vehicle emissions, health risk, and for motor vehicle-related planning, air monitoring, technical studies, and program administration necessary to implement the California Clean Air Act. Revenue is received quarterly from the DMV and is derived from a \$4 vehicle registration levy paid annually to the District (via the DMV) by San Diego County motorists. This fund is used to finance the District's motor vehicle-related operations each year and District approved projects that reduce air pollution from motor vehicles and mobile equipment. The Fund is also used to fulfill the required local match requirements for other programs and grants, and supports District approved measures in San Diego County's Climate Action Plan to incentivize electric vehicle charging infrastructure and the retirement of older high-polluting motor vehicles. The fund also supports the Mobile Source Compliance Program, which enforces mobile source regulations pursuant to a Memorandum of Understanding with CARB. Finally, to a lessening extent, these funds have also been used to offset administrative costs of the District's regulatory program for stationary sources, due to the fact that the region's air quality non-attainment status is driven by motor vehicle emissions.

### **CARL MOYER PROGRAM FUND**

This fund is legally restricted for projects that reduce mobile source emissions and associated health risks, and for program administration under the Carl Moyer Program. Revenue is received annually from CARB through an application process that considers the County's total population and air quality attainment status. Revenue is derived from annual smog abatement fees paid by owners of vehicles that are up to 8 model-years old and thus exempt from smog check requirements. The Fund is used to provide one-time grants for District approved projects to incentivize the accelerated retirement and replacement of older, highly polluting diesel engines ahead of deadlines set by State law. Qualifying projects are solicited annually through a competitive proposal process, evaluated, and selected pursuant to State guidelines. Disbursements to an individual project are completed after the awardee has entered into a contract with the District and submitted proof of payment for the replacement vehicle, which can take one to two years. Any funding not disbursed in the current year is rolled forward to the next annual grant cycle.



## **FUND BALANCE SUMMARY (CONT.)**

### **GOODS MOVEMENT EMISSION REDUCTION PROGRAM (GMERP) FUND**

This fund is legally restricted for projects that reduce emissions and associated health risk from freight movement, and for program administration under the Goods Movement Emission Reduction Program (GMERP). The revenue was received from CARB and was derived from \$1 billion in Statewide bond funding as approved by California voters in 2006. All bond funding has been allocated by the State. Accordingly, this fund is to be closed upon disbursement of all project funds.

### **FUNDING AGRICULTURAL REPLACEMENT MEASURES FOR EMISSION REDUCTIONS PROGRAM (FARMER)**

#### **FUND**

This fund is legally restricted for projects that reduce air pollution and greenhouse gas emissions in the agricultural sector. This fund is used to provide one-time grants to District approved projects to incentivize the accelerated retirement and replacement or upgrade of older, diesel on-road and off-road agricultural equipment including tractors, harvesting equipment, irrigation pump engines, utility terrain vehicles, heavy-duty trucks, and other equipment used in agricultural operations. Qualifying projects are solicited through a competitive proposal process, evaluated, and selected pursuant to State guidelines. Disbursements to an individual project are completed after the awardee has entered into a contract with the District and submitted proof of payment for the replacement vehicle, which can take one to two years. Any funding not disbursed in the current year is rolled forward to the next annual grant cycle.

### **COMMUNITY AIR PROTECTION PROGRAM (AB 617) FUND**

This fund is legally restricted for District administration of the Community Air Protection Program, to select locations to participate in the program and monitor and improve air quality in disadvantaged communities that experience disproportionate burdens from exposure to air pollution due to environmental, health, and socioeconomic factors. Revenue is received annually from CARB through the State budget process. The revenue is derived from the State's carbon auction proceeds pursuant to the Statewide Cap and Trade program. Funding is dependent on the State's selection of local disadvantaged communities for program participation. This fund supports annual program staffing, capital expenditures, and services and supplies as necessary to measure air pollutants within the identified disadvantaged communities and provides incentive funding to reduce the emissions of those air pollutants and improve community capacity to participate in the process.

## **DISTRICT DESCRIPTION**

The San Diego County Air Pollution Control District (APCD) protects the public and the environment from the harmful effects of air pollution, which include heart and lung disease, by attaining and maintaining the California and National Ambient Air Quality Standards throughout the San Diego region. These standards define the maximum amount of an air pollutant that can be present in the outdoor air without threatening the public's health. To meet these health-protective standards the APCD measures, reports and predicts air quality throughout the region, ensuring the public has clean, healthful air to breathe. The APCD is mandated by Federal and State law to regulate stationary (i.e., fixed) sources of air pollution such as factories, power plants, gasoline stations and other facilities in the region.

The APCD issues permits to approximately 4,000 local businesses and public agencies, with permit conditions that limit or require specific actions to reduce air pollutant emissions and associated health risks. The APCD also conducts over 10,000 inspections each year to verify permitted facilities are in compliance and to respond to public complaints about air pollution and reduce associated health risks. Additionally, the APCD provides millions of dollars in incentive grants to businesses and public agencies for projects that reduce air pollutant emissions and associated health risks from high-polluting on-road and off-road equipment.

## **DIVISION AND PROGRAM DESCRIPTIONS**

### **ADMINISTRATIVE & BUSINESS SUPPORT SERVICES DIVISIONS**

- Provides executive / management and administrative business support services to all divisions and programs within the District.
- Services include Information Technology (IT), Human Resources (HR), Permit Processing, public information requests, Accounting, Finance, Budget, Facilities, Fleet & Vehicle services, utilities, District communications, legal services, and general oversight.

### **GOVERNING BOARD**

- Clerk of the Board services including meeting parliamentarian, Board agenda and minutes management, and Board meeting official records for both the APCD Governing Board and Hearing Board.

### **ENGINEERING DIVISION**

- Issues permits to businesses and facilities that emit air pollutants. Permits are facility-specific, limit emissions, and provide for compliance with air quality regulations.

- Creates inventories of air pollutant emissions from permitted sources.
- Implements a State-mandated "Air Toxics Hot Spots" program to reduce toxic emissions from facilities and associated public health risks in communities.

### **COMPLIANCE DIVISION**

- Ensures compliance with Federal, State, and local air pollution control requirements via inspections of regulated facilities and diesel-powered heavy-duty trucks and equipment.
- Conducts inspections of building renovation and demolition operations where asbestos may be involved.
- Issues enforcement documents and penalties when violations are documented.
- Responds to complaints about emission of air contaminants.
- Provides education and outreach on measures to comply with air quality requirements.

### **MONITORING & TECHNICAL SERVICES DIVISION**

- Operates a regional network of outdoor air monitoring stations pursuant to State and Federal requirements.
- Operates neighborhood-scale (local or street level) air monitoring instruments in disadvantaged communities selected by the State for additional targeted action to improve air quality.
- Issues daily air quality forecasts and reports and, if necessary, air pollution health advisories and alerts.
- Performs air pollutant modeling for permit applications to determine air quality compliance.
- Measures air pollutant emissions from permitted facilities to verify compliance, known as source testing.

### **OFFICE OF ENVIRONMENTAL JUSTICE**

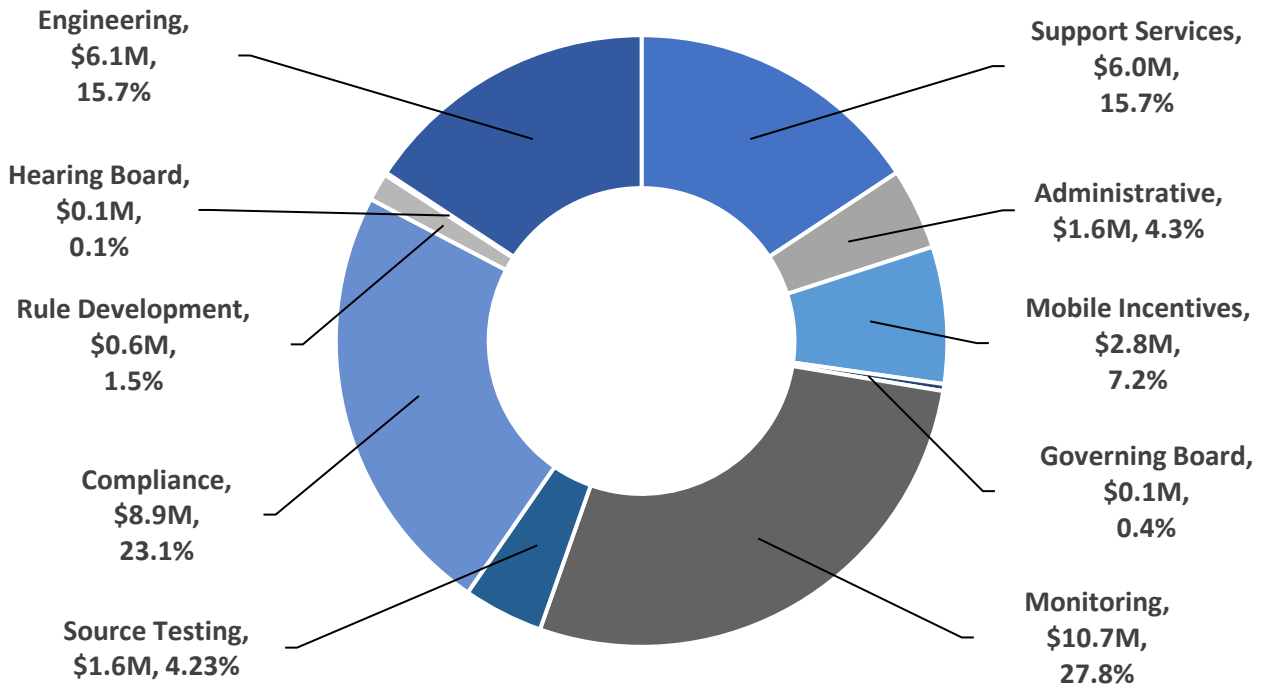
- Develops strategies to engage environmental justice stakeholders and disadvantaged communities in APCD policy, budget development and priority-setting.
- Supports development and implementation of the Community Air Protection Program to improve air quality in communities that experience disproportionate burdens from exposure to air pollution.

### **AIR QUALITY PLANNING, RULE DEVELOPMENT & INCENTIVES PROGRAMS**

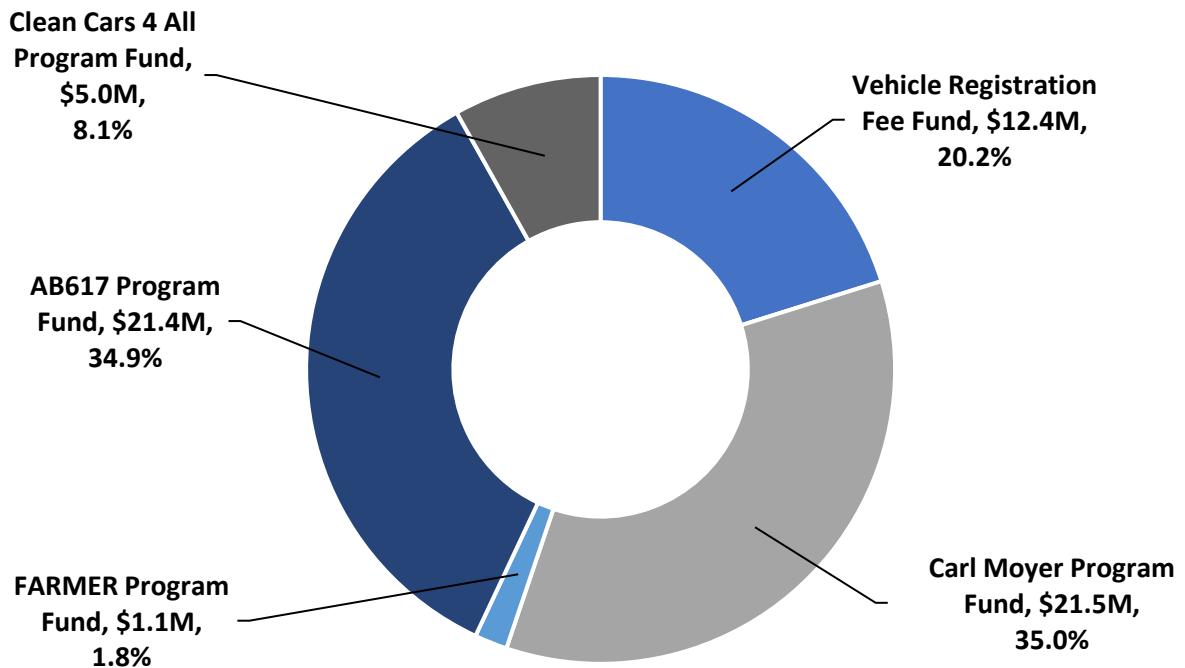
- Allocates grant funding to assist businesses, public agencies, and residents to replace their higher polluting vehicles and equipment with new low or zero-polluting versions. Projects are solicited, evaluated, and funded by APCD pursuant to State guidelines.
- Prepares plans to attain and maintain Federal and State clean air standards throughout the region.
- Develops rules to implement those plans and reduce emissions from stationary sources.

## BUDGET SUMMARY BY PROGRAM

**Budget by Program (\$38.5 million)**



**Budget by Special Revenue Fund (\$61.4 million)**



<b>Revenues by Program</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Adopted Budget</b>	<b>FY 2021-22 Projections</b>	<b>FY 2022-23 Recommended Budget</b>
<b>REVENUE BUDGET BY PROGRAM</b>				
Business Support Services	4,768,250	8,534,100	6,891,900	6,048,300
Administrative	14,153,335	2,276,300	2,493,500	1,656,100
Public Information Office	263,429	-	-	-
Mobile Incentives	1,390,618	1,946,400	1,206,500	2,784,600
Engineering	3,545,210	5,457,300	5,092,000	6,051,300
Monitoring	7,025,660	8,249,900	8,277,700	10,688,500
Source Testing	1,614,060	1,653,900	1,641,800	1,629,100
Compliance	6,744,518	7,947,400	8,002,600	8,872,500
Rule Development	1,011,117	976,400	976,400	565,000
Hearing Board	8,045	56,700	49,200	50,600
Governing Board	-	332,800	332,800	142,100
<b>Program Revenue</b>	<b>\$ 40,524,242</b>	<b>\$ 37,431,200</b>	<b>\$ 34,964,400</b>	<b>\$ 38,488,100</b>
Vehicle Registration Fee Fund	28,133,006	16,854,200	16,072,900	12,393,400
Carl Moyer Program Fund	4,521,326	6,092,700	9,130,400	21,542,500
Goods Movement Emission Reduction Program (GMERP) Fund	1,452,195	773,900	11,066,800	-
FARMER Program Fund	278,176	645,000	1,651,900	1,107,600
Community Air Protection Program (AB617) Fund	2,660,104	18,450,000	29,021,300	21,450,000
Clean Cars 4 All Fund	-	4,100,000	-	5,000,000
<b>Incentive &amp; Grant Revenue</b>	<b>\$ 37,044,807</b>	<b>\$ 46,915,800</b>	<b>\$ 66,943,300</b>	<b>\$ 61,493,500</b>
<b>Total Revenues</b>	<b>\$ 77,569,049</b>	<b>\$ 84,347,000</b>	<b>\$ 101,907,700</b>	<b>\$ 99,981,600</b>

<b>Expenditures by Program</b>	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Adopted Budget</b>	<b>FY 2020-21 Projections</b>	<b>FY 2021-22 Recommended Budget</b>
<b>EXPENDITURE BUDGET BY PROGRAM</b>				
Business Support Services	5,342,913	8,534,100	7,291,300	6,048,300
Administrative	13,016,831	2,276,300	2,248,200	1,656,100
Public Information Office	87,048	-	-	-
Mobile Incentives	1,950,947	1,946,400	2,478,200	2,784,600
Engineering	3,838,370	5,457,300	4,937,800	6,051,300
Monitoring	5,810,831	8,249,900	6,963,300	10,688,500
Source Testing	1,182,091	1,653,900	1,316,600	1,629,100
Compliance	6,118,911	7,947,400	7,223,200	8,872,500
Rule Development	705,798	976,400	864,200	565,000
Hearing Board	27,366	56,700	72,200	50,600
Governing Board	94,106	332,800	440,900	142,100
<b>Program Expenditure</b>	<b>\$ 38,175,212</b>	<b>\$ 37,431,200</b>	<b>\$ 33,835,900</b>	<b>\$ 38,488,100</b>
Vehicle Registration Fee Expenditures	23,980,913	16,854,200	17,785,200	12,393,400
Carl Moyer Program	3,983,953	6,092,700	9,058,600	21,542,500
Goods Movement Emission Reduction Program (GMERP)	543,965	773,900	11,040,600	-
FARMER Program	268,373	645,000	1,651,900	1,107,600
Community Air Protection Program (AB617)	2,200,329	18,450,000	29,018,300	21,450,000
Clean Cars 4 All	-	4,100,000	-	5,000,000
<b>Incentive &amp; Grant Expenditure</b>	<b>\$ 30,977,533</b>	<b>\$ 46,915,800</b>	<b>\$ 68,554,600</b>	<b>\$ 61,493,500</b>
<b>Total Expenditures</b>	<b>\$ 69,152,745</b>	<b>\$ 84,347,000</b>	<b>\$ 102,390,500</b>	<b>\$ 99,981,600</b>

# SECTION 3 – BUDGET DETAIL

Budget Revenue Detail	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b>CATEGORIES OF REVENUES</b>						
42405 - Other Licenses & Permits	911,461	872,900	1,083,900	1,328,400	455,500	52.2%
42430 - Miscellaneous Licenses & Permits	304,924	529,300	272,600	341,600	(187,700)	-35.5%
42435 - Air Pollution Control Fee	1,623,949	1,477,200	1,461,100	1,920,300	443,100	30.0%
42440 - APCD Permit Renewal Fees	5,593,485	5,519,700	5,499,200	6,855,800	1,336,100	24.2%
<b>Licenses Permits &amp; Franchises</b>	<b>8,433,819</b>	<b>8,399,100</b>	<b>8,316,800</b>	<b>10,446,100</b>	<b>2,047,000</b>	<b>24.4%</b>
43340 - Other Forfeitures & Penalties	1,444,154	1,032,000	1,167,600	1,341,600	309,600	30.0%
<b>Fines, Forfeitures &amp; Penalties</b>	<b>1,444,154</b>	<b>1,032,000</b>	<b>1,167,600</b>	<b>1,341,600</b>	<b>309,600</b>	<b>30.0%</b>
44105 - Interest On Deposits & Investments	659,710	470,000	498,800	370,000	(100,000)	-21.3%
<b>Revenue From Use of Money &amp; Property</b>	<b>659,710</b>	<b>470,000</b>	<b>498,800</b>	<b>370,000</b>	<b>(100,000)</b>	<b>-21.3%</b>
45320 - State Aid-Clean Cars 4 All	-	4,100,000	-	5,000,000	900,000	22.0%
45427 - St. Aid - Air Resources Board	792,212	755,000	777,500	750,000	(5,000)	-0.7%
45443 - St. ARB Carl Moyer Funds	4,007,888	6,042,700	9,058,600	21,492,500	15,449,800	255.7%
45447 - St ARB Prop 1B GMERP Program Funds	543,965	698,900	10,998,900	-	(698,900)	-100.0%
45450 - ST ARB Farmer Prog	268,372	640,000	1,643,900	1,107,600	467,600	73.1%
45451 - ST ARB Comm Air Prot AB617	2,202,534	18,300,000	28,774,300	21,300,000	3,000,000	16.4%
45778 - FED DHS 97.091 Homeland Security Biowatch Progra	837,378	788,100	638,600	678,600	(109,500)	-13.9%
45792 - FED Treasury (CARES Act)	82,100	-	-	-	-	0.0%
45826 - FED EPA 66.034 Section 103 PM 2.5 Monitoring Net	311,774	259,500	99,700	250,000	(9,500)	-3.7%
45828 - FED EPA 66.001 Clean Air Act Section 105 Grant	1,599,400	1,568,700	1,568,700	1,568,700	-	0.0%
45800 - FED EPA 66.034 Sect 103 Nitrogen Near Rdwy Monit	98,733	-	-	-	-	0.0%
45912 - Aid From Other Government Agencies (Port Funding)	-	-	103,000	-	-	0.0%
45918 - Aid From Other Government Agencies	11,710,836	12,184,500	11,468,600	12,062,200	(122,300)	-1.0%
<b>Intergovernmental Revenues</b>	<b>22,455,192</b>	<b>45,337,400</b>	<b>65,131,800</b>	<b>64,209,600</b>	<b>18,872,200</b>	<b>41.6%</b>
46036 - Charges In Other Funds	-	-	-	-	-	0.0%
46118 - Returned Check Fee	75	-	100	-	-	0.0%
46234 - Service to Prop Own	-	-	-	-	-	0.0%
46236 - Plan Preparation	630,152	700,000	669,300	1,050,000	350,000	50.0%
46780 - Other Services To Government	-	5,000	-	5,000	-	0.0%
46796 - Other Miscellaneous	217,026	262,900	288,300	322,900	60,000	22.8%
<b>Charges For Current Services</b>	<b>847,253</b>	<b>967,900</b>	<b>957,700</b>	<b>1,377,900</b>	<b>410,000</b>	<b>42.4%</b>
47430 - Recovered Expenditures	(3,357)	30,000	41,400	30,000	-	0.0%
47505 - Third Party Recoveries	-	-	-	-	-	0.0%
47535 - Miscellaneous Revenue Other	10,244	12,000	25,600	12,000	-	0.0%
<b>Miscellaneous Revenues</b>	<b>6,887</b>	<b>42,000</b>	<b>67,000</b>	<b>42,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Revenues</b>	<b>33,847,015</b>	<b>56,248,400</b>	<b>76,139,700</b>	<b>77,787,200</b>	<b>21,538,800</b>	<b>38.3%</b>
48105 - Operating Transfer In	28,578,528	12,184,500	12,184,500	12,182,200	(2,300)	0.0%
48106 - Operating Transfer From General Fund	400,790	-	149,200	-	-	0.0%
48108 - Operating Transfer From APCD Fund	-	3,169,700	3,169,700	-	(3,169,700)	-100.0%
48117 - Operating Transfer From Other / Spec. Dist.	14,713,411	1,694,700	1,214,900	2,541,600	846,900	50.0%
48315 - Sale Of Fixed Assets	29,305	-	-	-	-	0.0%
<b>Other Financing Sources</b>	<b>43,722,034</b>	<b>17,048,900</b>	<b>16,718,300</b>	<b>14,723,800</b>	<b>(2,325,100)</b>	<b>-13.6%</b>
8969 - Fund Balance - Committed to Operating Reserve	-	3,800,000	3,800,000	-	(3,800,000)	-100.0%
8969 - Fund Balance - Committed to Facilities/Fleet Maintenance & Replacement	-	700,000	700,000	-	(700,000)	-100.0%
8969 - Fund Balance - Net Cost	-	6,549,700	4,549,700	7,470,600	920,900	14.1%
<b>Use of Fund Balance</b>	<b>-</b>	<b>11,049,700</b>	<b>9,049,700</b>	<b>7,470,600</b>	<b>(3,579,100)</b>	<b>-32.4%</b>
<b>Total Revenues</b>	<b>77,569,049</b>	<b>84,347,000</b>	<b>101,907,700</b>	<b>99,981,600</b>	<b>15,634,600</b>	<b>18.5%</b>

# BUDGET DETAIL (CONT.)

Budget Expenditure Detail	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
51110 - Salaries & Wages - Permanent	11,218,006	14,391,700	11,747,600	15,138,000	746,300	5.2%
51115 - Salaries & Wages - Temp Help	127,224	186,000	46,100	210,500	24,500	13.2%
51120 - Salaries & Wages - Overtime Pay	306,584	258,000	321,100	439,100	181,100	70.2%
51185 - Additional Salaries and Wages	218,393	326,400	384,100	326,400	-	0.0%
51210 - Bilingual Pay Supplement	12,927	21,000	16,400	13,500	(7,500)	-35.7%
51215 - Incentive Pay Supplement	14,340	-	11,400	14,600	14,600	0.0%
51245 - Schedule Change Premium	1,106	-	4,700	-	-	0.0%
51310 - S&W - Permanent Sick Leave Exempt	302,883	-	488,900	-	-	0.0%
51320 - S&W - Non - Perm Sick Leave Exempt	245	-	1,500	-	-	0.0%
51410 - Retirement - Co Emp Retirement System	4,551,986	5,734,300	4,873,100	5,857,000	122,700	2.1%
51415 - Retirement - Other Post-Employment Bens	154,680	184,900	156,900	146,900	(38,000)	-20.6%
51420 - County Pob Contribution	627,492	770,400	197,900	-	(770,400)	-100.0%
51421 - Non County Pob Cont	-	-	484,200	611,000	611,000	0.0%
51450 - Retirement - OASDI	906,679	1,096,200	982,000	1,158,200	62,000	5.7%
51510 - Employee Group Ins - Health & Accident	6,982	6,900	8,400	9,000	2,100	30.4%
51530 - Employee Compensation Insurance Pmt	143,128	140,000	139,100	140,900	900	0.6%
51550 - Flex Credit	1,540,440	2,056,000	1,639,800	2,039,700	(16,300)	-0.8%
51560 - Employee Unemployment Ins - Dept Distr	20,816	35,000	33,300	24,500	(10,500)	-30.0%
51740 - Salary Adjustments	-	(633,700)	-	-	633,700	-100.0%
51830 - Salary Reduction Costs	-	(1,008,000)	-	-	1,008,000	-100.0%
<b>Salaries &amp; Benefits</b>	<b>20,153,911</b>	<b>23,565,100</b>	<b>21,536,500</b>	<b>26,129,300</b>	<b>2,564,200</b>	<b>10.9%</b>
52010 - Temporary Contract Help	52,481	26,400	104,800	26,200	(200)	-0.8%
52044 - Safety Clothing	4,475	15,200	10,500	15,200	-	0.0%
52060 - Communications	17,433	13,100	14,800	16,100	3,000	22.9%
52068 - Cell Phone Expense Non ISF	92,277	85,200	108,500	108,500	23,300	27.3%
52120 - Insurance	-	465,700	494,600	520,000	54,300	11.7%
52138 - Public Liability Insurance Premium	24,629	-	-	-	-	0.0%
52156 - Interpreters	-	2,000	-	-	(2,000)	-100.0%
52178 - Vehicle Maintenance (ISF)	133,748	118,000	114,200	118,000	-	0.0%
52182 - Vehicle Fuel (ISF)	44,079	74,600	51,100	74,600	-	0.0%
52184 - Medical & Lab Equipment Maintenance	211,468	201,300	265,800	166,300	(35,000)	-17.4%
52190 - Data Processing Equipment Maintenance	485	25,000	5,200	25,000	-	0.0%
52220 - Routine Maintenance of Structures	214,290	78,700	261,800	128,000	49,300	62.6%
52222 - Major Maintenance	285,172	-	219,600	36,000	36,000	0.0%
52231 - Elevator Maintenance	4,775	3,000	1,700	3,300	300	10.0%
52254 - Laboratory Supplies	143,033	141,300	119,100	747,800	606,500	429.2%
52270 - Memberships	18,607	11,000	14,000	16,000	5,000	45.5%
52282 - Initial Software Set Up	2,655	-	-	-	-	0.0%
52284 - Annual Software License	42,682	65,600	85,200	338,100	272,500	415.4%
52302 - Transit (Bus) Saver Pass	-	2,100	-	2,100	-	0.0%
52304 - Misc Expenditures	-	-	100	-	-	0.0%
52330 - Office Expense	48,998	59,600	28,500	56,600	(3,000)	-5.0%
52332 - Postage	481	500	3,000	1,000	500	100.0%
52334 - Printing	23,278	11,800	21,800	23,800	12,000	101.7%
52336 - Books Office	1,306	6,000	900	3,000	(3,000)	-50.0%
52342 - Supplies	1,143	1,200	1,700	1,200	-	0.0%
52354 - Mail / Postage ISF	75,199	5,600	51,700	57,500	51,900	926.8%
52370 - Professional & Specialized Services	463,720	204,200	449,900	735,300	531,100	260.1%
52374 - Inter-Departmental Costs	1,016,917	562,500	353,700	674,600	112,100	19.9%
52390 - Laboratory Services	78,931	962,700	127,300	32,300	(930,400)	-96.6%
52424 - Computer-Related Contract	-	10,000	-	-	(10,000)	-100.0%
52432 - Consultant Contract	17,122	-	17,900	18,000	18,000	0.0%
52490 - Publications and Legal Notices	11,161	12,000	15,600	15,000	3,000	25.0%
52500 - Rents & Leases - Equipment	404	-	-	-	-	0.0%
52504 - Copy Equipment Rental	15,059	43,800	15,700	19,000	(24,800)	-56.6%
52530 - Rents & Leases of Structures	4,236	5,000	6,100	5,000	-	0.0%
52540 - Small Tools & Instruments	218	-	-	-	-	0.0%
52550 - Special Departmental Expense	680,116	88,500	802,200	224,500	136,000	153.7%
52554 - Sheriff-Special App	-	-	-	-	-	0.0%
52560 - Books & Publications	329	1,700	-	1,700	-	0.0%
52566 - Minor Equipment	86,258	232,500	144,100	279,700	47,200	20.3%
52567 - Employee Recognition	-	9,100	-	10,000	900	9.9%
52572 - Safety Devices	131	1,000	3,100	1,000	-	0.0%

## BUDGET DETAIL (CONT.)

Budget Expenditure Detail	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
52574 - Hazardous Materials Disposal	2,199	2,100	2,100	2,100	-	0.0%
52604 - Freight	14,371	16,200	17,100	15,800	(400)	-2.5%
52607 - Meal Reimbursements	-	100	100	100	-	0.0%
52608 - Out-Of-County Travel & Transp - Lodging	135	89,100	900	74,800	(14,300)	-16.0%
52610 - Non-Travel & In-CountyTravel	14,135	11,200	6,300	11,000	(200)	-1.8%
52612 - Employee Auto	14,105	24,300	5,400	14,700	(9,600)	-39.5%
52616 - Transportation & Travel - Other	-	-	-	-	-	0.0%
52620 - Tuition Refunds	1,397	5,000	-	5,000	-	0.0%
52622 - Training & Registration Out-Of-County	-	53,100	1,000	56,100	3,000	5.6%
52670 - Utilities	-	-	500	-	-	0.0%
52672 - Gas & Electricity	168,039	220,000	219,100	200,000	(20,000)	-9.1%
52674 - Water	6,397	8,500	4,400	10,000	1,500	17.6%
52702 - Costs Applied to General Fund Dpt	-	3,363,800	3,363,800	6,007,600	2,643,800	78.6%
52708 - Facilities Management ISF Costs	142,197	123,900	112,900	145,000	21,100	17.0%
52721 - Network Services IT ISF	264,358	297,800	216,000	399,900	102,100	34.3%
52723 - Data Ctr Svcs IT ISF	146,072	314,500	310,100	333,500	19,000	6.0%
52725 - Cross Fctnal Svcs IT ISF	160,716	279,200	220,000	229,900	(49,300)	-17.7%
52728 - Application Services ISF	921,986	3,281,000	1,624,400	1,451,000	(1,830,000)	-55.8%
52732 - Desktop Computing ISF	180,577	177,800	159,400	190,000	12,200	6.9%
52734 - Help Desk ISF	18,722	19,400	17,400	19,800	400	2.1%
52737 - Major Maintenance - ISF	-	-	-	-	-	0.0%
52750 - Catalog Items ISF	470,524	855,500	475,000	670,600	(184,900)	-21.6%
<b>Services &amp; Supplies</b>	<b>6,343,226</b>	<b>12,688,400</b>	<b>10,670,100</b>	<b>14,337,300</b>	<b>1,648,900</b>	<b>13.0%</b>
53030 - Credit Card Administration Fee	25,653	23,000	27,300	23,000	-	0.0%
53570 - Taxes & Assessments	2,906	-	-	-	-	0.0%
53660 - Contributions To Others	1,757,818	1,500,000	2,431,000	211,200	(1,288,800)	-85.9%
53666 - Contributions To Other Agencies	13,941,213	26,210,600	49,070,300	45,629,600	19,419,000	74.1%
<b>Other Charges</b>	<b>15,727,590</b>	<b>27,733,600</b>	<b>51,528,600</b>	<b>45,863,800</b>	<b>18,130,200</b>	<b>65.4%</b>
<b>Total Operating Expenditures</b>	<b>42,224,727</b>	<b>63,987,100</b>	<b>83,735,200</b>	<b>86,330,400</b>	<b>22,343,300</b>	<b>34.9%</b>
54987 - Capital Assets Software	27,545	-	27,700	-	-	0.0%
<b>Capital Assets Software</b>	<b>27,545</b>	<b>-</b>	<b>27,700</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
54964 - Capital Asset IT Hardware	-	-	-	-	-	0.0%
54970 - Lab / Med / Inst. Furniture & Instruments	499,376	1,117,800	1,044,100	1,191,000	73,200	6.5%
54976 - Special Departmental Equipment	51,700	1,017,000	51,700	575,000	(442,000)	-43.5%
54982 - Transportation Equipment	191,989	40,000	197,900	269,000	229,000	572.5%
<b>Capital Assets Equipment</b>	<b>743,065</b>	<b>2,174,800</b>	<b>1,293,700</b>	<b>2,035,000</b>	<b>(139,800)</b>	<b>-6.4%</b>
55111 - Costs Applied In General Fund	-	(3,363,800)	(3,363,800)	(6,007,600)	(2,643,800)	78.6%
55410 - Negative Encumbrances	(149,210)	-	-	-	-	0.0%
<b>Expenditure Transfer Reimbursement</b>	<b>(149,210)</b>	<b>(3,363,800)</b>	<b>(3,363,800)</b>	<b>(6,007,600)</b>	<b>(2,643,800)</b>	<b>78.6%</b>
56311 - Operating Transfers Out	14,713,406	17,048,900	16,197,700	14,723,800	(2,325,100)	-13.6%
56321 - Operating Transfer Out to MMCOF	756,212	-	-	-	-	0.0%
<b>Operating Transfers Out</b>	<b>15,469,618</b>	<b>17,048,900</b>	<b>16,197,700</b>	<b>14,723,800</b>	<b>(2,325,100)</b>	<b>-13.6%</b>
6215 - 33300 Committed to Operating Reserve	-	3,800,000	3,800,000	400,000	(3,400,000)	-89.5%
6216 - 31248 Committed to Financial System Replacement	-	-	-	2,500,000	2,500,000	0.0%
6245 - 32254 Committed to Facilities & Fleet Maintenance & Replacement	-	700,000	700,000	-	(700,000)	-100.0%
8969 - Fund Balance - Net Increases	10,837,000	-	-	-	-	0.0%
<b>Fund Balance Component Increases</b>	<b>10,837,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>2,900,000</b>	<b>(1,600,000)</b>	<b>-35.6%</b>
<b>Total Expenditures</b>	<b>69,152,745</b>	<b>84,347,000</b>	<b>102,390,500</b>	<b>99,981,600</b>	<b>15,634,600</b>	<b>18.5%</b>
<b>Net Financial Impact</b>	<b>8,416,304</b>	<b>-</b>	<b>(482,800)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BASIS OF BUDGETING

The District's basis of budgeting is modified accrual, which is recognized as the generally accepted method of accounting for State and Local Governments. Using this method of accounting, revenues are recognized when they are measurable and available, and expenditures are recorded when the related fund liability is incurred. Modified accrual accounting can also divide available funds into separate programs within the District to ensure the money is spent where it was anticipated.



## BUDGET BY PROGRAM – BUSINESS SUPPORT SERVICES

Support Services	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Licenses Permits & Franchises	432,635	411,800	489,900	535,400	123,600	30.0%
Fines, Forfeitures & Penalties	1,241,109	882,000	1,126,000	1,146,600	264,600	30.0%
Intergovernmental Revenue	82,100	-	-	-	-	0.0%
Charges For Current Services	116	50,000	69,200	50,000	-	0.0%
Miscellaneous Revenues	(55,340)	42,000	57,300	42,000	-	0.0%
<b>Total Operating Revenues</b>	<b>1,700,620</b>	<b>1,385,800</b>	<b>1,742,400</b>	<b>1,774,000</b>	<b>388,200</b>	<b>28.0%</b>
Other Financing Sources	3,067,630	648,300	649,500	71,100	(577,200)	-89.0%
Use of Fund Balance	-	6,500,000	4,500,000	4,203,200	(2,296,800)	-35.3%
<b>Total Revenues</b>	<b>4,768,250</b>	<b>8,534,100</b>	<b>6,891,900</b>	<b>6,048,300</b>	<b>(2,485,800)</b>	<b>-29.1%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	2,250,692	2,763,400	2,830,800	3,416,600	653,200	23.6%
Services & Supplies	2,365,877	4,611,500	3,297,000	3,597,900	(1,013,600)	-22.0%
Other Charges	28,559	23,000	27,300	23,000	-	0.0%
<b>Total Operating Expenditures</b>	<b>4,645,128</b>	<b>7,397,900</b>	<b>6,155,100</b>	<b>7,037,500</b>	<b>(360,400)</b>	<b>-4.9%</b>
Capital Assets Equipment	-	-	-	208,000	208,000	0.0%
Expenditure Transfer & Reimbursement	-	(3,363,800)	(3,363,800)	(4,097,200)	(733,400)	21.8%
Operating Transfers Out	697,785	-	-	-	-	0.0%
Fund Balance Component Increases	-	4,500,000	4,500,000	2,900,000	(1,600,000)	-35.6%
<b>Total Expenditures</b>	<b>5,342,913</b>	<b>8,534,100</b>	<b>7,291,300</b>	<b>6,048,300</b>	<b>(2,485,800)</b>	<b>-29.1%</b>
<b>Net Financial Impact</b>	<b>(574,663)</b>	<b>-</b>	<b>(399,400)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – ADMINISTRATIVE SERVICES

Administrative Services	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Revenue From Use of Money & Property	90,026	70,000	49,500	50,000	(20,000)	-28.6%
Intergovernmental Revenues	1,114,584	1,086,500	1,086,500	1,131,500	45,000	4.1%
Miscellaneous Revenues	36	-	-	-	-	0.0%
<b>Total Operating Revenues</b>	<b>1,204,646</b>	<b>1,156,500</b>	<b>1,136,000</b>	<b>1,181,500</b>	<b>25,000</b>	<b>2.2%</b>
Other Financing Sources	12,948,689	1,119,800	1,357,500	190,400	(929,400)	-83.0%
Use of Fund Balance	-	-	-	284,200	284,200	0.0%
<b>Total Revenues</b>	<b>14,153,335</b>	<b>2,276,300</b>	<b>2,493,500</b>	<b>1,656,100</b>	<b>(620,200)</b>	<b>-27.2%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	1,251,949	1,853,300	1,752,200	2,384,700	531,400	28.7%
Services & Supplies	927,882	423,000	496,000	535,900	112,900	26.7%
<b>Total Operating Expenditures</b>	<b>2,179,831</b>	<b>2,276,300</b>	<b>2,248,200</b>	<b>2,920,600</b>	<b>644,300</b>	<b>28.3%</b>
Expenditure Transfer & Reimbursement	-	-	-	(1,264,500)	(1,264,500)	0.0%
Fund Balance Component Increases	10,837,000	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>13,016,831</b>	<b>2,276,300</b>	<b>2,248,200</b>	<b>1,656,100</b>	<b>(620,200)</b>	<b>-27.2%</b>
<b>Net Financial Impact</b>	<b>1,136,504</b>	<b>-</b>	<b>245,300</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – PUBLIC INFORMATION OFFICE<sup>1</sup>

Public Information Office	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Intergovernmental Revenues	205,000	-	-	-	-	0.0%
<b>Total Operating Revenues</b>	<b>205,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Other Financing Sources	58,429	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>263,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	75,651	-	-	-	-	0.0%
Services & Supplies	11,397	-	-	-	-	0.0%
<b>Total Operating Expenditures</b>	<b>87,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>87,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Financial Impact</b>	<b>176,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

<sup>1</sup> The Public Information Office is consolidated with Administrative Services starting in Fiscal Year 2021-22

## BUDGET BY PROGRAM – ENGINEERING & COMPLIANCE

Engineering	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Licenses Permits & Franchises	2,482,788	2,960,300	2,565,900	3,375,600	415,300	14.0%
Intergovernmental Revenues	-	-	22,500	-	-	0.0%
Charges For Current Services	-	5,000	-	5,000	-	0.0%
Miscellaneous Revenues	60,500	-	9,700	-	-	0.0%
<b>Total Operating Revenues</b>	<b>2,543,288</b>	<b>2,965,300</b>	<b>2,598,100</b>	<b>3,380,600</b>	<b>415,300</b>	<b>14.0%</b>
Other Financing Sources	1,001,922	2,492,000	2,493,900	2,470,700	(21,300)	-0.9%
Use of Fund Balance	-	-	-	200,000	200,000	0.0%
<b>Total Revenues</b>	<b>3,545,210</b>	<b>5,457,300</b>	<b>5,092,000</b>	<b>6,051,300</b>	<b>594,000</b>	<b>10.9%</b>

<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	3,254,413	4,124,000	3,612,700	4,097,200	(26,800)	-0.6%
Services & Supplies	583,957	1,333,300	1,325,100	1,954,100	620,800	46.6%
<b>Total Operating Expenditures</b>	<b>3,838,370</b>	<b>5,457,300</b>	<b>4,937,800</b>	<b>6,051,300</b>	<b>594,000</b>	<b>10.9%</b>
<b>Total Expenditures</b>	<b>3,838,370</b>	<b>5,457,300</b>	<b>4,937,800</b>	<b>6,051,300</b>	<b>594,000</b>	<b>10.9%</b>

<b>Net Financial Impact</b>	<b>(293,160)</b>	<b>-</b>	<b>154,200</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
-----------------------------	------------------	----------	----------------	----------	----------	-------------

Compliance	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Licenses Permits & Franchises	4,521,516	4,259,200	4,445,700	5,537,000	1,277,800	30.0%
Fines, Forfeitures & Penalties	200,808	150,000	33,000	195,000	45,000	30.0%
Charges For Current Services	839,092	900,000	883,100	1,310,000	410,000	45.6%
Miscellaneous Revenues	869	-	-	-	-	0.0%
<b>Total Operating Revenues</b>	<b>5,562,285</b>	<b>5,309,200</b>	<b>5,361,800</b>	<b>7,042,000</b>	<b>1,732,800</b>	<b>32.6%</b>
Other Financing Sources	1,182,233	2,638,200	2,640,800	1,797,500	(840,700)	-31.9%
Use of Fund Balance	-	-	-	33,000	33,000	0.0%
<b>Total Revenues</b>	<b>6,744,518</b>	<b>7,947,400</b>	<b>8,002,600</b>	<b>8,872,500</b>	<b>925,100</b>	<b>11.6%</b>

<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	5,566,171	6,087,600	5,494,600	6,344,600	257,000	4.2%
Services & Supplies	552,740	1,859,800	1,559,600	2,494,900	635,100	34.1%
<b>Total Operating Expenditures</b>	<b>6,118,911</b>	<b>7,947,400</b>	<b>7,054,200</b>	<b>8,839,500</b>	<b>892,100</b>	<b>11.2%</b>
Capital Assets Equipment	-	-	169,000	33,000	33,000	0.0%
<b>Total Expenditures</b>	<b>6,118,911</b>	<b>7,947,400</b>	<b>7,223,200</b>	<b>8,872,500</b>	<b>925,100</b>	<b>11.6%</b>

<b>Net Financial Impact</b>	<b>625,607</b>	<b>-</b>	<b>779,400</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
-----------------------------	----------------	----------	----------------	----------	----------	-------------

## BUDGET BY PROGRAM – MONITORING & SOURCE TESTING

Monitoring	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Licenses Permits & Franchises	41,948	35,000	48,900	45,500	10,500	30.0%
Fines, Forfeitures & Penalties	2,056	-	-	-	-	0.0%
Intergovernmental Revenues	1,752,701	1,734,800	1,425,500	1,615,800	(119,000)	-6.9%
Charges for Current Services	-	-	-	-	-	0.0%
Miscellaneous Revenues	10	-	-	-	-	0.0%
<b>Total Operating Revenues</b>	<b>1,796,715</b>	<b>1,769,800</b>	<b>1,474,400</b>	<b>1,661,300</b>	<b>(108,500)</b>	<b>-6.1%</b>
Other Financing Sources	5,228,945	6,480,100	6,803,300	7,154,200	674,100	10.4%
Use of Fund Balance	-	-	-	1,873,000	1,873,000	0.0%
<b>Total Revenues</b>	<b>7,025,660</b>	<b>8,249,900</b>	<b>8,277,700</b>	<b>10,688,500</b>	<b>2,438,600</b>	<b>29.6%</b>

<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	4,396,076	4,966,300	4,395,900	5,865,500	899,200	18.1%
Services & Supplies	755,262	2,193,200	1,684,000	3,350,000	1,156,800	52.7%
<b>Total Operating Expenditures</b>	<b>5,151,338</b>	<b>7,159,500</b>	<b>6,079,900</b>	<b>9,215,500</b>	<b>2,056,000</b>	<b>28.7%</b>
Capital Assets Software	27,545	-	27,700	-	-	0.0%
Capital Assets Equipment	573,521	1,090,400	855,700	1,473,000	382,600	35.1%
Operating Transfers Out	58,427	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>5,810,831</b>	<b>8,249,900</b>	<b>6,963,300</b>	<b>10,688,500</b>	<b>2,438,600</b>	<b>29.6%</b>

<b>Net Financial Impact</b>	<b>1,214,829</b>	<b>-</b>	<b>1,314,400</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
-----------------------------	------------------	----------	------------------	----------	----------	-------------

Source Testing	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Licenses Permits & Franchises	944,182	732,800	712,100	952,600	219,800	30.0%
Fines, Forfeitures & Penalties	181	-	8,600	-	-	0.0%
Miscellaneous Revenues	409	-	-	-	-	0.0%
<b>Total Operating Revenues</b>	<b>944,772</b>	<b>732,800</b>	<b>720,700</b>	<b>952,600</b>	<b>219,800</b>	<b>30.0%</b>
Other Financing Sources	669,288	921,100	921,100	455,300	(465,800)	-50.6%
Use of Fund Balance	-	-	-	221,200	221,200	0.0%
<b>Total Revenues</b>	<b>1,614,060</b>	<b>1,653,900</b>	<b>1,641,800</b>	<b>1,629,100</b>	<b>(24,800)</b>	<b>-1.5%</b>

<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	1,126,218	1,244,200	1,007,600	979,500	(264,700)	-21.3%
Services & Supplies	55,873	409,700	309,000	463,600	53,900	13.2%
<b>Total Operating Expenditures</b>	<b>1,182,091</b>	<b>1,653,900</b>	<b>1,316,600</b>	<b>1,443,100</b>	<b>(210,800)</b>	<b>-12.7%</b>
Capital Assets Equipment	-	-	-	186,000	186,000	0.0%
<b>Total Expenditures</b>	<b>1,182,091</b>	<b>1,653,900</b>	<b>1,316,600</b>	<b>1,629,100</b>	<b>(24,800)</b>	<b>-1.5%</b>

<b>Net Financial Impact</b>	<b>431,969</b>	<b>-</b>	<b>325,200</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
-----------------------------	----------------	----------	----------------	----------	----------	-------------

## BUDGET BY PROGRAM – MOBILE INCENTIVES

Mobile Incentives	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Licenses Permits & Franchises	10,750	-	54,300	-	-	0.0%
Miscellaneous Revenues	403	-	-	-	-	0.0%
Intergovernmental Revenues	-	-	103,000	-	-	0.0%
<b>Total Operating Revenues</b>	<b>11,153</b>	<b>-</b>	<b>157,300</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Other Financing Sources	1,379,465	1,946,400	1,049,200	2,584,600	638,200	32.8%
Use of Fund Balance	-	-	-	200,000	200,000	0.0%
<b>Total Revenues</b>	<b>1,390,618</b>	<b>1,946,400</b>	<b>1,206,500</b>	<b>2,784,600</b>	<b>838,200</b>	<b>43.1%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	1,449,200	1,542,300	1,457,400	1,899,600	357,300	23.2%
Services & Supplies	650,455	404,100	1,020,800	885,000	480,900	119.0%
Other Charges	502	-	-	-	-	0.0%
Expenditure Transfer & Reimbursement	(149,210)	-	-	-	-	0.0%
<b>Total Operating Expenditures</b>	<b>1,950,947</b>	<b>1,946,400</b>	<b>2,478,200</b>	<b>2,784,600</b>	<b>838,200</b>	<b>43.1%</b>
<b>Total Expenditures</b>	<b>1,950,947</b>	<b>1,946,400</b>	<b>2,478,200</b>	<b>2,784,600</b>	<b>838,200</b>	<b>43.1%</b>
<b>Net Financial Impact</b>	<b>(560,329)</b>	<b>-</b>	<b>(1,271,700)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – RULE DEVELOPMENT

Rule Development	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Intergovernmental Revenues	567,212	550,000	550,000	500,000	(50,000)	-9.1%
<b>Total Operating Revenues</b>	<b>567,212</b>	<b>550,000</b>	<b>550,000</b>	<b>500,000</b>	<b>(50,000)</b>	<b>-9.1%</b>
Other Financing Sources	443,905	426,400	426,400	-	(426,400)	-100.0%
Use of Fund Balance	-	-	-	65,000	65,000	0.0%
<b>Total Revenues</b>	<b>1,011,117</b>	<b>976,400</b>	<b>976,400</b>	<b>565,000</b>	<b>(411,400)</b>	<b>-42.1%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	688,850	782,300	666,800	779,300	(3,000)	-0.4%
Services & Supplies	16,948	194,100	197,400	123,700	(70,400)	-36.3%
<b>Total Operating Expenditures</b>	<b>705,798</b>	<b>976,400</b>	<b>864,200</b>	<b>903,000</b>	<b>(73,400)</b>	<b>-7.5%</b>
Expenditure Transfer & Reimbursement	-	-	-	(338,000)		
<b>Total Expenditures</b>	<b>705,798</b>	<b>976,400</b>	<b>864,200</b>	<b>565,000</b>	<b>(411,400)</b>	<b>-42.1%</b>
<b>Net Financial Impact</b>	<b>305,319</b>	<b>-</b>	<b>112,200</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – GOVERNING BOARD

Governing Board	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Total Operating Revenues	-	-	-	-	-	0.0%
Other Financing Sources	-	332,800	332,800	-	(332,800)	-100.0%
Use of Fund Balance	-	-	-	142,100	142,100	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>332,800</b>	<b>332,800</b>	<b>142,100</b>	<b>(190,700)</b>	<b>-57.3%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	91,208	197,700	315,200	358,000	160,300	81.1%
Services & Supplies	2,898	135,100	125,700	97,100	(38,000)	-28.1%
Total Operating Expenditures	94,106	332,800	440,900	455,100	122,300	36.7%
Expenditure Transfer & Reimbursement	-	-	-	(313,000)		
<b>Total Expenditures</b>	<b>94,106</b>	<b>332,800</b>	<b>440,900</b>	<b>142,100</b>	<b>(190,700)</b>	<b>-57.3%</b>
<b>Net Financial Impact</b>	<b>(94,106)</b>	<b>-</b>	<b>(108,100)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – HEARING BOARD

Hearing Board	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Charges For Current Services	8,045	12,900	5,400	12,900	-	0.0%
Total Operating Revenues	8,045	12,900	5,400	12,900	-	0.0%
Other Financing Sources	-	43,800	43,800	-	(43,800)	-100.0%
Use of Fund Balance	-	-	-	37,700	37,700	0.0%
<b>Total Revenues</b>	<b>8,045</b>	<b>56,700</b>	<b>49,200</b>	<b>50,600</b>	<b>(6,100)</b>	<b>-10.8%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Salaries & Benefits	3,483	4,000	3,300	4,300	300	7.5%
Services & Supplies	23,883	52,700	68,900	41,200	(11,500)	-21.8%
Total Operating Expenditures	27,366	56,700	72,200	45,500	(11,200)	-19.8%
Expenditure Transfer & Reimbursement	-	-	-	5,100		
<b>Total Expenditures</b>	<b>27,366</b>	<b>56,700</b>	<b>72,200</b>	<b>50,600</b>	<b>(6,100)</b>	<b>-10.8%</b>
<b>Net Financial Impact</b>	<b>(19,321)</b>	<b>-</b>	<b>(23,000)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – AIR QUALITY IMPROVEMENT TRUST

### (VEHICLE REGISTRATION FEES)

Air Quality Improvement Trust (Vehicle Registration Fees)	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Revenue From Use of Money & Property	150,040	120,000	54,600	120,000	-	0.0%
Intergovernmental Revenues	11,710,836	12,184,500	11,468,600	12,062,200	(122,300)	-1.0%
Total Operating Revenues	11,860,876	12,304,500	11,523,200	12,182,200	(122,300)	-1.0%
Other Financing Sources	16,272,130	-	-	-	-	0.0%
Use of Fund Balance	-	4,549,700	4,549,700	211,200	(4,338,500)	-95.4%
<b>Total Revenues</b>	<b>28,133,006</b>	<b>16,854,200</b>	<b>16,072,900</b>	<b>12,393,400</b>	<b>(4,460,800)</b>	<b>-26.5%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Other Charges	11,032,214	1,500,000	2,431,000	211,200	(1,288,800)	-85.9%
Total Operating Expenditures	11,032,214	1,500,000	2,431,000	211,200	(1,288,800)	-85.9%
Operating Transfers Out	12,948,699	15,354,200	15,354,200	12,182,200	(3,172,000)	-20.7%
<b>Total Expenditures</b>	<b>23,980,913</b>	<b>16,854,200</b>	<b>17,785,200</b>	<b>12,393,400</b>	<b>(4,460,800)</b>	<b>-26.5%</b>
<b>Net Financial Impact</b>	<b>4,152,093</b>	<b>-</b>	<b>(1,712,300)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – CARL MOYER PROGRAM

Carl Moyer Program	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Revenue From Use of Money & Property	79,155	50,000	71,800	50,000	-	0.0%
Intergovernmental Revenues	4,007,888	6,042,700	9,058,600	21,492,500	15,449,800	255.7%
Total Operating Revenues	4,087,043	6,092,700	9,130,400	21,542,500	15,449,800	253.6%
Other Financing Sources	434,283	-	-	-	-	0.0%
Use of Fund Balance	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>4,521,326</b>	<b>6,092,700</b>	<b>9,130,400</b>	<b>21,542,500</b>	<b>15,449,800</b>	<b>253.6%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Other Charges	3,797,061	5,715,000	9,051,300	20,850,000	15,135,000	264.8%
Total Operating Expenditures	3,797,061	5,715,000	9,051,300	20,850,000	15,135,000	264.8%
Operating Transfers Out	186,892	377,700	7,300	692,500	314,800	83.3%
<b>Total Expenditures</b>	<b>3,983,953</b>	<b>6,092,700</b>	<b>9,058,600</b>	<b>21,542,500</b>	<b>15,449,800</b>	<b>253.6%</b>
<b>Net Financial Impact</b>	<b>537,373</b>	<b>-</b>	<b>71,800</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – GOODS MOVEMENT EMISSION REDUCTION PROGRAM

### (GMERP)

Goods Movement Emission Reduction Program (GMERP)	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Revenue From Use of Money & Property	112,845	75,000	67,900	-	(75,000)	-100.0%
Intergovernmental Revenues	543,965	698,900	10,998,900	-	(698,900)	-100.0%
Total Operating Revenues	656,810	773,900	11,066,800	-	(773,900)	-100.0%
Other Financing Sources	795,385	-	-	-	-	0.0%
Use of Fund Balance	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,452,195</b>	<b>773,900</b>	<b>11,066,800</b>	<b>-</b>	<b>(773,900)</b>	<b>-100.0%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Other Charges	500,000	740,600	11,040,600	-	(740,600)	-100.0%
Total Operating Expenditures	500,000	740,600	11,040,600	-	(740,600)	-100.0%
Operating Transfers Out	43,965	33,300	-	-	(33,300)	-100.0%
<b>Total Expenditures</b>	<b>543,965</b>	<b>773,900</b>	<b>11,040,600</b>	<b>-</b>	<b>(773,900)</b>	<b>-100.0%</b>
<b>Net Financial Impact</b>	<b>908,230</b>	<b>-</b>	<b>26,200</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – FUNDING AGRICULTURE REPLACEMENT MEASURES FOR EMISSION REDUCTIONS PROGRAM (FARMER)

Funding Agricultural Replacement Measures for Emission Reductions Program (FARMER)	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Revenue From Use of Money & Property	9,804	5,000	8,000	-	(5,000)	-100.0%
Other Financing Sources	-	-	-	-	-	0.0%
Intergovernmental Revenues	268,372	640,000	1,643,900	1,107,600	467,600	73.1%
Total Operating Revenues	278,176	645,000	1,651,900	1,107,600	462,600	71.7%
<b>Total Revenues</b>	<b>278,176</b>	<b>645,000</b>	<b>1,651,900</b>	<b>1,107,600</b>	<b>462,600</b>	<b>71.7%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Other Charges	208,259	605,000	1,608,900	1,000,000	395,000	65.3%
Total Operating Expenditures	208,259	605,000	1,608,900	1,000,000	395,000	65.3%
Operating Transfers Out	60,114	40,000	43,000	107,600	67,600	169.0%
<b>Total Expenditures</b>	<b>268,373</b>	<b>645,000</b>	<b>1,651,900</b>	<b>1,107,600</b>	<b>462,600</b>	<b>71.7%</b>
<b>Net Financial Impact</b>	<b>9,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



## BUDGET BY PROGRAM – COMMUNITY AIR PROTECTION PROGRAM (AB 617)

Community Air Protection Program (AB 617)	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
Revenue From Use of Money & Property	217,840	150,000	247,000	150,000	-	0.0%
Intergovernmental Revenues	2,202,534	18,300,000	28,774,300	21,300,000	3,000,000	16.4%
Total Operating Revenues	2,420,374	18,450,000	29,021,300	21,450,000	3,000,000	16.3%
Other Financing Sources	239,730	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>2,660,104</b>	<b>18,450,000</b>	<b>29,021,300</b>	<b>21,450,000</b>	<b>3,000,000</b>	<b>16.3%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
Services & Supplies	396,054	1,071,900	586,600	793,900	(278,000)	-25.9%
Other Charges	160,995	15,150,000	27,369,500	18,785,900	3,635,900	24.0%
Total Operating Expenditures	557,049	16,221,900	27,956,100	19,579,800	3,357,900	20.7%
Capital Assets Equipment	169,544	1,084,400	269,000	135,000	(949,400)	-87.6%
Operating Transfers Out	1,473,736	1,143,700	793,200	1,735,200	591,500	51.7%
<b>Total Expenditures</b>	<b>2,200,329</b>	<b>18,450,000</b>	<b>29,018,300</b>	<b>21,450,000</b>	<b>3,000,000</b>	<b>16.3%</b>
<b>Net Financial Impact</b>	<b>459,775</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## BUDGET BY PROGRAM – CLEAN CARS 4 ALL

Clean Cars 4 All	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Projections	FY 2022-23 Recommended Budget	Change from FY 2021-22 ADO to FY 2022-23 REC	% Change from FY 2021-22 ADO to FY 2022-23 REC
<b><u>CATEGORIES OF REVENUES</u></b>						
45320 - State Aid-Clean Cars 4 All	-	4,100,000	-	5,000,000	900,000	22.0%
Intergovernmental Revenues	-	4,100,000	-	5,000,000	900,000	22.0%
Total Operating Revenues	-	4,100,000	-	5,000,000	900,000	22.0%
<b>Total Revenues</b>	<b>-</b>	<b>4,100,000</b>	<b>-</b>	<b>5,000,000</b>	<b>900,000</b>	<b>22.0%</b>
<b><u>CATEGORIES OF EXPENDITURES</u></b>						
53666 - Contributions To Other Agencies	-	4,000,000	-	4,993,700	993,700	24.8%
Other Charges	-	4,000,000	-	4,993,700	993,700	24.8%
Total Operating Expenditures	-	4,000,000	-	4,993,700	993,700	24.8%
56311 - Operating Transfers Out	-	100,000	-	6,300	(93,700)	-93.7%
Operating Transfers Out	-	100,000	-	6,300	(93,700)	-93.7%
<b>Total Expenditures</b>	<b>-</b>	<b>4,100,000</b>	<b>-</b>	<b>5,000,000</b>	<b>900,000</b>	<b>22.0%</b>
<b>Net Financial Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>