

SAN DIEGO COUNTY
AIR POLLUTION CONTROL DISTRICT
FISCAL YEAR 2023 – 2024
RECOMMENDED BUDGET SUMMARY
&
SCHEDULE OF FEES



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FY 2023-24 RECOMMENDED BUDGET

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Paula Forbis

Air Pollution Control Officer

Prepared By:

Mike Watt

Deputy Director

Spencer Harteis

Principal Accountant

Aidan Hanley

Acting Chief, Support Services

Zina Poles

Administrative Analyst

FY 2023-24 RECOMMENDED BUDGET

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SECTION 1 – APCO RECOMMENDED BUDGET TRANSMITTAL

April 11, 2023

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) 2023-24, covering the period July 1, 2023, through June 30, 2024. 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 of two public hearings to receive and consider adopting the recommended budget; the two public hearings are scheduled for May 11, 2023, and June 8, 2023. The Recommended Budget is balanced and reflects a proposed total of \$116 million (M) in revenues and expenditures for FY 2023-24 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 175 FY 2022-23 Adopted Positions and 2 recommended positions (air quality specialists), \$59.4M in pass-through grant funds for projects that accelerate improvements to air quality and public health, and pursuant to Governing Board direction an Operating Fund Balance Reserve equal to an estimated two (2) months of District operating expenditures (\$4.8M). Program highlights and division summaries for the Recommended Budget are included in this document.

Over the last several years, the District has expanded upon its programs to promote public health in local communities that are most impacted by air pollution, and due to additional State revenue is proposing to add resources to this program. The District will continue to seek additional funding opportunities to support this work long term and continue its outreach to environmental justice communities throughout the region, to ensure that the benefits of District programs reach all who need them. Also, in response to state mandates, the District will greatly expand the number of stationary sources and number of pollutants for which it conducts an annual emission inventory, from approximately 200 to over 4,400 facilities per year. This will give the District a much more complete inventory of local sources of air pollution, which will better inform all of our programs, as well as community residents. And finally, the District will continue its efforts to reduce emissions from mobile sources through its incentive programs, including the launching of a new program, Clean Cars 4 All, which will help lower income residents access electric vehicles or other forms of clean transportation. The proposed budget and recommended positions reflect these changes and support these efforts.

District staff developed Goals and Objectives to provide a road map for the District's work for the coming year. These Goals and Objectives have been informed by the ongoing policy direction from the APCD Governing Board, staff input, and existing and expanded program requirements. The District continues to build its programs to embrace its new direction along with the challenges and opportunities that come with change. This Recommended Budget thus reflects the District's ongoing commitment to its Goals of promoting **Air Quality, Public Health, Environmental Justice and Equity, Public Engagement and Transparency, and Operational Excellence**. In the Spring of 2023, the District will be embarking on a long-term strategic planning process with the Governing Board and staff to guide the development of programs and sustainable funding for the next several years in support of the Vision - Clean Air for All.

Respectfully,



Paula Forbis, Air Pollution Control Officer

FY 2023-24 GOALS AND OBJECTIVES

Air Quality

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

Objectives

- *Measure and track pollutants to determine the attainment status of state and federal air quality standards for the region, and to help inform air quality improvement strategies regionwide including in local Environmental Justice Communities.*
- *Consider adoption of additional regulations and programs to reduce emissions of criteria air pollutants.*
- *Engage with U.S. Environmental Protection Agency on reconsideration of federal air quality standards for particulate matter to support strengthening the standards to a level that is scientifically supported to be health protective.*
- *Identify opportunities to quantify and achieve reductions of greenhouse gas emissions as a co-benefit of measures reducing air pollutant emissions.*

Public Health

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

Objectives

- *Continue to carry out requirements of Rule 1210 (Toxic Air Contaminant Health Risks-Public Notification and Risk Reduction) by ensuring notification of communities exposed to elevated health risks and requiring implementation of risk reduction measures from stationary sources that create elevated health risks.*
- *Partner with public health agencies and local universities to identify and track health impacts associated with air pollution in order to inform strategies to reduce health risks and disparities, especially in Environmental Justice Communities.*
- *Enhance education and outreach efforts on impacts to public health by developing materials that will inform residents, the Governing Board, and the Hearing Board members of the health effects of air pollution, including strategies to reduce emissions and exposure, and a map of the region with a focus on the highest risk communities and how they compare to the rest of the county.*
- *Support U.S. Environmental Protection Agency efforts to educate communities about indoor air quality, focusing first in Environmental Justice Communities, and explore opportunities to expand the Portside Air Quality Improvement and Relief (PAIR) Program Environmental Justice Communities.*

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 through collaboration with government agencies, residents, community-based organizations, and businesses to continue putting the Community Emissions Reduction Plan for the Portside Environmental Justice Community into practice and developing the Community Emissions Reduction Plan for the International Border Community.*
- *Expand APCD's partnerships, programs, and community-based planning to other Environmental Justice Communities in the region.*
- *Engage Environmental Justice stakeholders throughout the region to learn about community air quality impacts and facilitate participation in rulemaking, budget development, monitoring network design, and planning efforts to meet air quality standards and protect public health.*

- Enhance available funding opportunities for residents and businesses within Environmental Justice Communities to advance deployment of zero emission technologies in the areas most impacted by air pollution.
- Develop a policy to guide air quality permitting notification in Environmental Justice Communities and develop a phased in approach to support staff to ensure successful implementation.
- Create an environmental justice analysis and framework to evaluate and strengthen existing rules and develop new rules as warranted, considering both regional and localized impacts.

Public Engagement and Transparency

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

Objectives

- Enhance public engagement by promoting APCD actions through social media, email subscription services, and cross-promotion with other local agencies, grassroots groups and community organizations.
- Promote transparency and increase public engagement and awareness by making air quality and permitting data available via maps and data sets on our website in a format that is user-friendly, understandable, and accessible.
- Develop a community engagement toolkit for staff to effectively communicate with stakeholders; and equip the community with the tools and resources needed to be an engaged partner in APCD decision-making.
- Establish and maintain partnerships with community-based organizations and government agencies to ensure community outreach is coordinated and demonstrates collaborative results.
- Elevate inclusivity and promote access to APCD programs and activities for all communities and persons across the region through implementation of Language Access Policy.

Operational Excellence

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

Objectives

- Develop and implement online services, including enhanced spatial/location information, to maximize efficiencies, benefit the communities we serve, and improve operational insights for key programs such as the Office of Environmental Justice.
- Attract and retain the highest quality workforce by identifying creative recruitment opportunities, continuing implementation of a comprehensive onboarding program for new team members (and offboarding for departing staff), and promoting professional development opportunities including trainings, education reimbursement, mentorship programs, and job shadowing.
- Ensure availability, currency, utility, and consistency of Standard Operating Procedures across all APCD programs and divisions, including systematic review and enhancement of existing processes to augment staff's ability to meet customer needs.
- Provide internal education on environmental justice, the local history, why it is important, and how it applies to the various APCD divisions' role and responsibilities, including the identification of any information, resources, and capacity gaps and strategies to address those gaps.
Increase advocacy efforts to advance the vision and mission of the APCD to protect public health and the environment consistent with APCD's Legislative Program.

APCD's VISION AND MISSION



DISTRICT DESCRIPTION

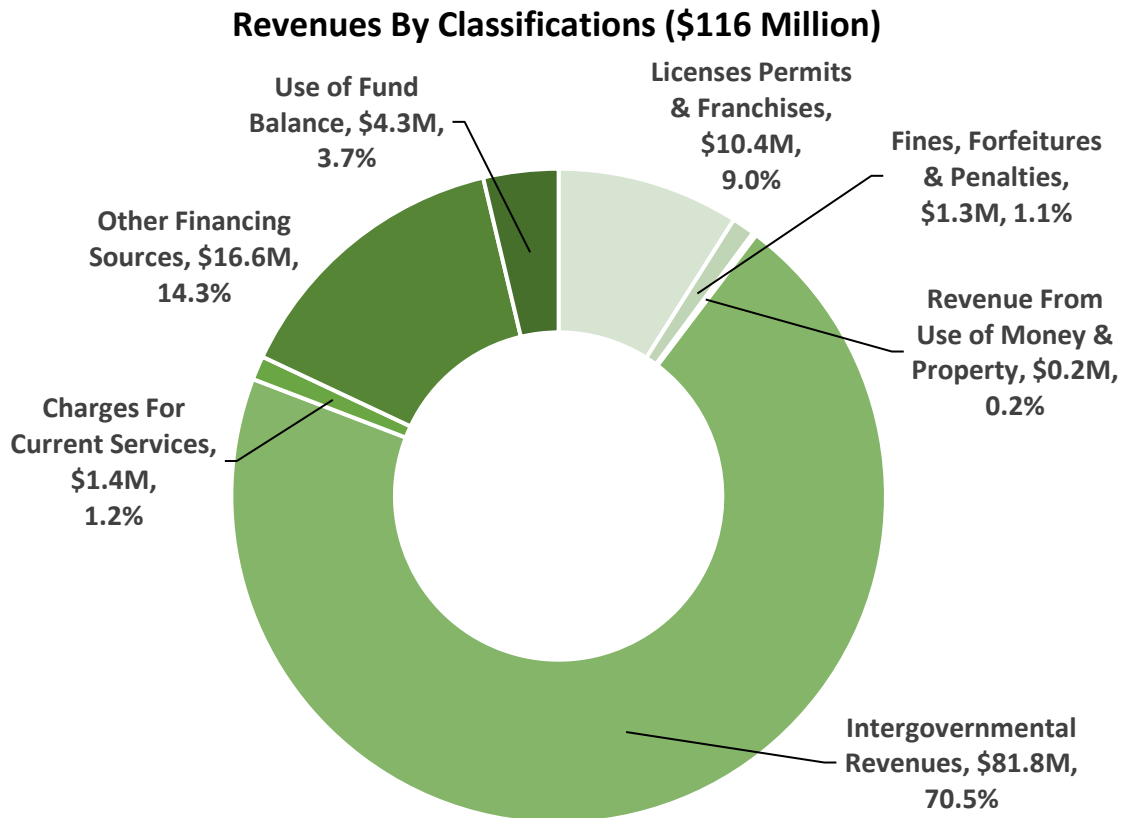
The APCD protects the public and the environment from the harmful effects of air pollution, which include heart and lung disease, by attaining and maintaining the California and National Ambient Air Quality Standards throughout the San Diego region. These standards define the maximum amount of an air 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 forecasts air quality throughout the region, and enforces air quality rules within its jurisdiction, 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 and other regulated sources 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.



SECTION 2 – BUDGET FINANCIAL STATEMENTS



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.

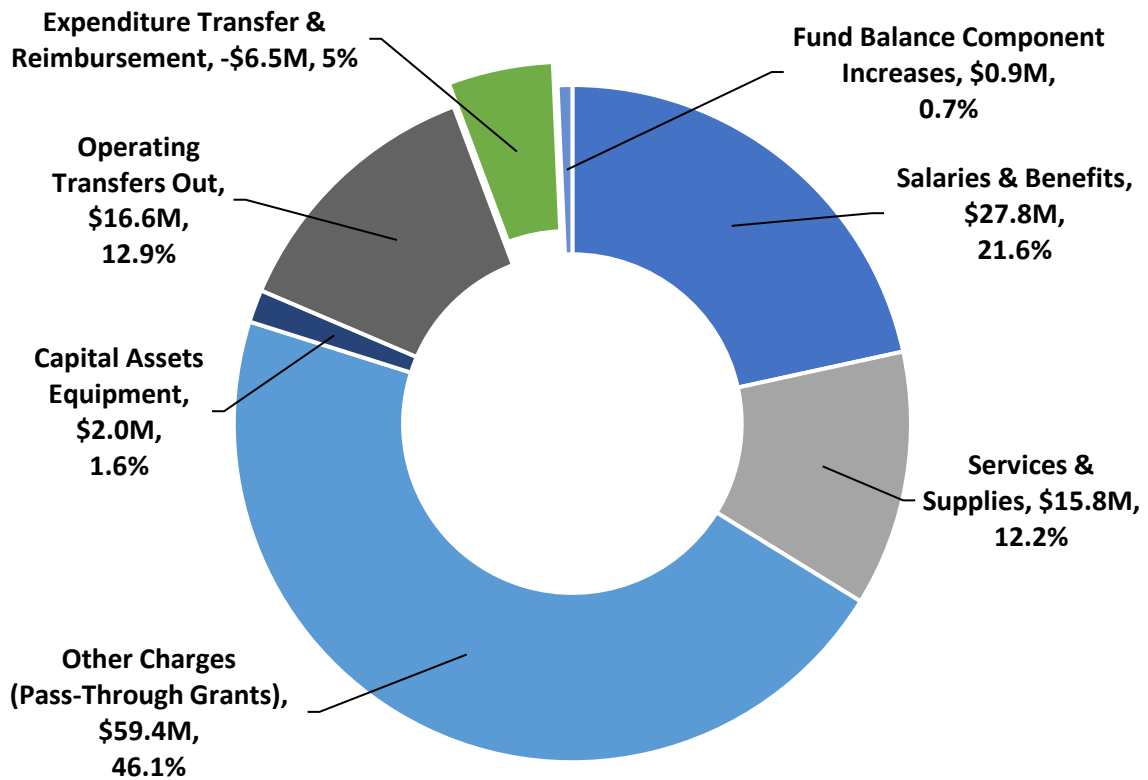
Intergovernmental Revenues – State and Federal grant monies, most of which is pass-through funding for projects to improve air quality and public health in communities throughout the region.

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

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

Use of Fund Balance – Use of existing fund balance primarily to fund specific one-time expenditures in general support of District programs, such as air monitoring and lab equipment purchases and fleet vehicle replacements.

Expenditures By Classifications (\$116 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 contracted services (e.g., audit, legal and consulting services), utilities, lab equipment and supplies, and information technology costs.

Other Charges – To account for Grant awards to businesses and other agencies to incentivize voluntary emission reductions from mobile sources and other equipment.

Capital Assets Equipment – Includes physical assets or property (e.g., vehicles, lab equipment, furniture, software, 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 such as a transfer of funds out of the Air Quality Improvement Trust Fund and into to the Operations Fund to recover APCD's costs for motor-vehicle related operations and other programs necessary for the attainment or maintenance of state or federal ambient air quality standards.

Expenditure Transfer & Reimbursement – Transfer of costs for services provided between programs within the same fund. The cost of the services is transferred to the revenue earning programs with an equal reduction in cost to the programs providing the services.

Fund Balance Component Increases – Increase Committed Fund Balance account for financial system replacement and adjust operating reserves pursuant to Governing Board direction.

BUDGET SUMMARY

Budget Revenue Detail	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	9,566,594	10,446,100	9,023,000	10,441,300	(4,800)	0.0%
Fines, Forfeitures & Penalties	1,078,394	1,341,600	1,050,400	1,314,600	(27,000)	-2.0%
Revenue From Use of Money & Property	547,485	370,000	1,627,400	220,200	(149,800)	-40.5%
Intergovernmental Revenues	27,888,068	64,209,600	105,314,999	81,823,100	17,613,500	27.4%
Charges For Current Services	1,066,888	1,377,900	1,461,300	1,373,000	(4,900)	-0.4%
Miscellaneous Revenues	63,033	42,000	39,900	46,600	4,600	11.0%
Total Operating Revenues	40,210,462	77,787,200	118,516,999	95,218,800	17,431,600	22.4%
Other Financing Sources	17,492,290	14,723,800	13,499,200	16,592,200	1,868,400	12.7%
Use of Fund Balance	4,500,000	7,470,600	6,752,400	4,303,500	(3,167,100)	-42.4%
Total Revenues	62,202,752	99,981,600	138,768,599	116,114,500	16,132,900	16.1%

<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	21,982,926	26,129,300	24,426,000	27,853,300	1,724,000	6.6%
Services & Supplies	10,482,567	14,337,300	13,214,699	15,761,800	1,424,500	9.9%
Other Charges	55,208,049	45,863,800	90,974,400	59,456,600	13,592,800	29.6%
Total Operating Expenditures	87,673,542	86,330,400	128,615,099	103,071,700	16,741,300	19.4%
Capital Assets Software	27,713	-	-	-	-	0.0%
Capital Assets Equipment	930,777	2,035,000	1,828,500	2,017,000	(18,000)	-0.9%
Expenditure Transfer Reimbursement	(47,436,880)	(6,007,600)	(6,007,600)	(6,466,400)	(458,800)	7.6%
Operating Transfers Out	17,343,079	14,723,800	13,157,900	16,592,200	1,868,400	12.7%
Fund Balance Component Increases	-	2,900,000	2,900,000	900,000	(2,000,000)	-69.0%
Total Expenditures	58,538,231	99,981,600	140,493,899	116,114,500	16,132,900	16.1%

BUDGET SUMMARY VARIANCE EXPLANATIONS

REVENUES & SOURCES

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

No variance for an estimated total of \$10.4M based on latest Fiscal Year 2022-23 permitting program revenue projections compared to adopted budget and projected permitting program revenue increases, consistent with the Fiscal Year 2023-24 Cost Recovery plan adopted by the Governing Board.

Revenue from Use of Money & Property (Interest)

Decrease of \$0.1M, or -40.5%, for an estimated total of \$0.2M due to projected interest revenue on lower incentive grant fund balances primarily due to the anticipated completion and disbursement of funding for several emission reduction projects.

Intergovernmental Revenues (Federal & State Pass-through Grants)

Increase of \$17.6M, or 27.4%, for an estimated total of \$81.8M due to increases in State and federal grant funding for the Community Air Protection Program (AB 617) (\$7.3M), Carl Moyer Grant Program (\$4.0M), Goods Movement Emission Reduction Program (GMERP) (\$2.1M), Funding Agriculture Replacement Measures for Emission Reductions Program (FARMER) (\$1.9M), EPA National Clean Diesel Program (DERA) (\$1.8M), Department of Homeland Security BioWatch (\$0.3M), and the EPA Clean Air Act Section 103 and 105 grants (\$0.2M).

Other Financing Sources (Operating Transfers in from District Special Revenue Funds)

Increase of \$1.8M, or 12.7%, for an estimated total of \$16.6M due to an increase in operating transfers from various State Incentive Grants (\$1.4M) to administer projects funded by the Carl Moyer Program, Community Air Protection Program (AB 617), and the Clean Cars 4 All program and an increase of one-time operating transfers (\$0.4M) for a one-time operating transfer from the Vehicle Registration Fee Fund to increase the District's Committed to Operating Reserve account.

Use of Fund Balance

Decrease of -\$3.2M, or -42.4%, for an estimated total of \$4.3M for the following one-time FY 2023-24 projects:

- \$3.4M – Primarily one-time projects, initiatives, information technology, electric fleet vehicles, and capital projects (e.g., Monitoring capital assets & equipment, emission inventory system, and installation of additional EV charging stations).
- \$0.3M – Increase in the “*Committed for Financial System Replacement Fund Balance*” account, for a total balance of \$2.7M.
- \$0.6M – Increase in the “*Committed for Operating Reserve Fund Balance*” account, for a total balance of \$4.8M which is an estimated two months of operating expenditure reserve.

EXPENDITURES & USES

Salaries & Benefits

Net increase of \$1.7M, or 6.6%, for an estimated total of \$27.8M, due to negotiated labor agreements and the addition of 2 recommended new staff years (\$0.3M). This is offset by an estimated 10% in salary savings for projected vacancies based on a 3-year average (-\$3.0M).

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

Net increase of \$1.4M, or 9.9%, for an estimated total of \$15.7M, due to grants anticipated to be paid out for the EPA DERA program (\$1.8M), administrative overhead charges allocated within the District to the air quality programs (\$0.4M), which is offset in the “Expenditure Transfers Reimbursement” object level below; increases for the Office of Environmental Justice and Public Information & Outreach (\$0.4M). These increases are offset by a decrease in information technology costs due to completion of AB 423 related projects (\$1.0M), a decrease in insurance costs (\$0.1M), and a decrease in laboratory supplies (\$0.1M).

Other Charges (Incentive Fund Projects)

Increase of \$13.6M, or 29.6%, due to an increase in State grant award funding for projects funded by the Community Air Protection Program (AB 617) (\$6.0M), Carl Moyer Program (\$3.7M), GMERP (\$2.1M), and FARMER Program (\$1.8M).

Operating Transfers Out (Operating Transfers from Special Revenue Funds to District Funds)

Increase of \$1.8M, or 12.7%, for an estimated total of \$16.6M due to an increase in operating transfers from various State Incentive Grants (\$1.4M) for District costs to administer projects funded under the Carl Moyer Program, Community Air Protection Program (AB617), Clean Cars 4 All program, and FARMER program, and a one-time operating transfer of (\$0.4M) from the Vehicle Registration Fee Fund to Operating Fund to increase the “Committed For Operating Reserve Fund Balance”.

Expenditure Transfer Reimbursement (Administrative Overhead Costs Applied to District Programs)

Decrease of \$0.4M, or 7.6%, due to an increase in administrative overhead costs allocated between programs which is offset in the Services & Supplies Object Level.

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

Decrease of -\$2.0M, or -69.0%, for an estimated total of \$0.9M for the following one-time FY 2023-24 projects:

- \$0.6M – Increase in the “*Committed for Operating Reserve Fund Balance*” account, for a total balance of \$4.8M which is an estimated two months of operating expenditure reserve.
- \$0.3M – Increase in the “*Committed for Financial System Replacement Fund Balance*” account, for a total balance of \$2.7M.

STAFFING SUMMARY (FULL-TIME EQUIVALENT OR FTE)

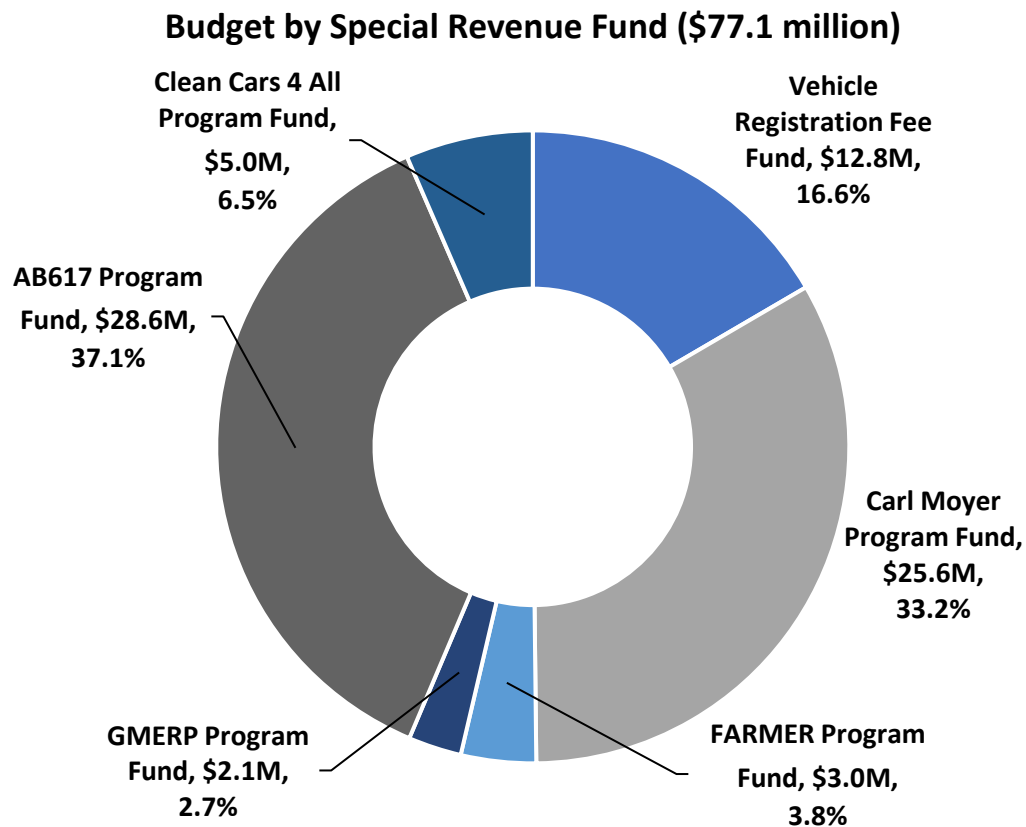
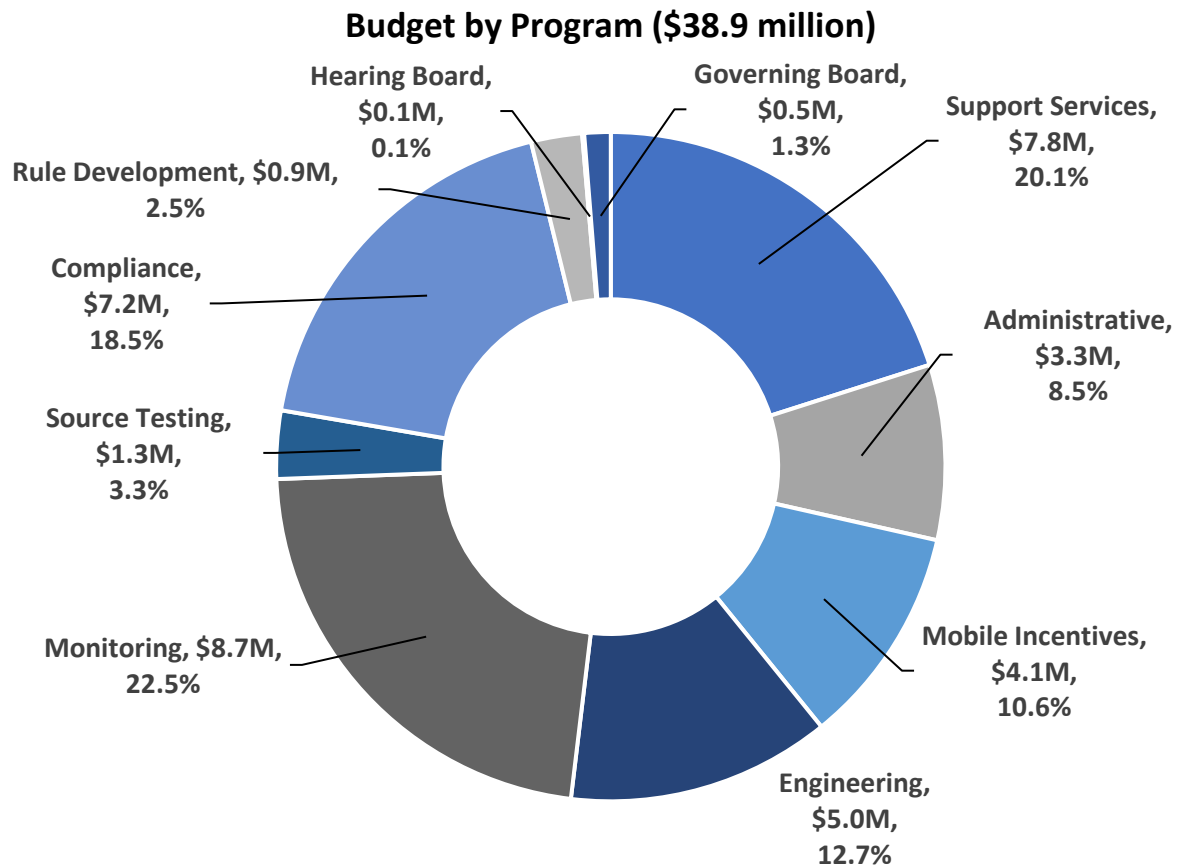
Division	FY 2021-22 Adopted FTE	FY 2022-23 Adopted FTE	FY 2023-24 Recommended FTE	Change from FY 2022-23 ADO to FY 2023-24 REC
Support Services	21	26	26	0
Administration	10	12	13	1
Mobile Incentives	10	12	12	0
Engineering	29	26	27	1
Monitoring	37	42	42	0
Source Testing	8	6	6	0
Compliance	43	44	44	0
Rule Development	5	5	5	0
Hearing Board	0	0	0	0
Governing Board	1	2	2	0
Total FTE	164	175	177	2

STAFFING CHANGES FROM FY 2022-23 (ADOPTED) TO FY 2023-24 (RECOMMENDED)

Recent changes in state emission inventory requirements, as well as the expansion of APCD's work in local Environmental Justice Communities have greatly expanded the work of the APCD Engineering Division and the APCD Office of Environmental Justice. To ensure critical services are provided and meet District goals and objectives, there are two (2) additional staff positions requested and 177 total number of staff years (full-time equivalent or FTE) included in the FY 2023-24 Recommended Budget. This includes 175 FY 2022-23 Adopted Positions and the following two (2) recommended positions requested for FY 2023-24:

- One (1) Air Quality Specialist in the Engineering Division to support implementation of new requirements adopted by the California Air Resources Board for emission inventories.
- One (1) Air Quality Specialist in the Office of Environmental Justice to support continued implementation and expansion of the Community Air Protection Program in Environmental Justice communities.

BUDGET SUMMARY BY PROGRAM



BUDGET SUMMARY BY PROGRAM (CONT.)

Revenues by Program	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget
Revenue Budget By Program				
Business Support Services	6,901,501	6,048,300	5,313,000	2,938,800
Administrative	2,908,712	1,656,100	1,901,700	3,139,400
Mobile Incentives	1,819,108	2,784,600	1,686,100	4,733,100
Engineering	5,152,279	6,051,300	5,072,500	6,295,700
Monitoring	8,622,379	10,688,500	10,696,900	10,839,000
Source Testing	1,861,964	1,629,100	1,523,700	1,577,700
Compliance	8,665,606	8,872,500	8,487,500	9,364,500
Rule Development	1,046,524	565,000	565,000	-
Hearing Board	46,922	50,600	44,200	12,900
Governing Board	318,300	142,100	142,100	50,000
Program Revenues	37,343,295	38,488,100	35,432,700	38,951,100
Vehicle Registration Fee Fund	11,522,165	12,393,400	9,614,400	12,797,300
Carl Moyer Program Fund	3,436,474	21,542,500	39,518,300	25,648,300
Goods Movement Emission Reduction Program (GMERP) Fund	4,063,524	-	7,792,100	2,100,000
FARMER Program Fund	1,186,889	1,107,600	4,097,100	2,961,000
Community Air Protection Program (AB617) Fund	4,650,405	21,450,000	37,313,999	28,632,300
Clean Cars 4 All Fund	-	5,000,000	5,030,800	5,024,500
Incentive Grants Revenues	24,859,457	61,493,500	103,366,699	77,163,400
Total Revenues	62,202,752	99,981,600	138,799,399	116,114,500

Expenditures by Program	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget
Expenditure Budget By Program				
Business Support Services	7,660,094	6,048,300	4,861,600	7,821,000
Administrative	2,332,856	1,656,100	1,385,100	3,292,800
Mobile Incentives	2,698,805	2,784,600	2,675,600	4,140,800
Engineering	4,819,654	6,051,300	5,874,300	4,963,000
Monitoring	6,737,540	10,688,500	9,104,600	8,765,800
Source Testing	1,257,814	1,629,100	1,720,000	1,281,500
Compliance	7,291,756	8,872,500	9,125,100	7,192,600
Rule Development	796,574	565,000	555,800	960,300
Hearing Board	16,319	50,600	14,500	37,900
Governing Board	330,244	142,100	116,100	495,400
Program Expenditures	33,941,656	38,488,100	35,432,700	38,951,100
Vehicle Registration Fee Fund	16,115,771	12,393,400	12,785,100	12,797,300
Carl Moyer Program Fund	3,347,153	21,542,500	39,164,300	25,648,300
Goods Movement Emission Reduction Program (GMERP) Fund	4,000,000	-	7,706,200	2,100,000
FARMER Program Fund	1,178,990	1,107,600	4,077,400	2,961,000
Community Air Protection Program (AB617) Fund	4,454,661	21,450,000	36,328,199	28,632,300
Clean Cars 4 All Fund	-	5,000,000	5,000,000	5,024,500
Incentive Grants Expenditures	29,096,575	61,493,500	105,061,199	77,163,400
Total Expenditures	63,038,231	99,981,600	140,493,899	116,114,500

Note: The FY23-24 Recommended Budget Expenditures by Program removes the overhead costs allocated via Expenditure Transfer & Reimbursement to show a program specific representation of each program's revenues and costs.

FUND BALANCE SUMMARY

Fund Name	6/30/2022 Fund Balance	6/30/2023 Projected Fund Balance	FY 23-24 Recommended Net Changes	6/30/2024 Recommended Fund Balance
Operations General Fund	11,563,306	4,810,906	(3,603,500)	1,207,406
Committed Fund for Operating Reserve	3,800,000	4,200,000	650,000	4,850,000
Committed Fund for Facilities	700,000	700,000	-	700,000
Committed Fund for Financial Systems	-	2,500,000	250,000	2,750,000
Subtotal APCD Operations Fund Balance	16,063,306	12,210,906	(2,703,500)	9,507,406
DMV	5,153,199	1,982,499	(700,000)	1,282,499
Subtotal APCD Operations & DMV Fund Balance	21,216,505	14,193,405	(3,403,500)	10,789,905
Moyer	581,940	935,940	110,600	1,046,540
GMERP	904,028	989,928	-	989,928
FARMER	42,361	62,061	-	62,061
AB 617	525,429	1,511,229	-	1,511,229
CC4A	-	30,800	24,500	55,300
Subtotal APCD Grant Incentive Fund Balance	2,053,758	3,529,958	135,100	3,665,058
Total APCD High Org (All Funds)	23,270,263	17,723,363	(3,268,400)	14,454,963

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 and/or unanticipated expenditures, 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.

SPECIAL REVENUE FUND SUMMARY AND BUDGET BY PROGRAM

AIR QUALITY IMPROVEMENT TRUST (VEHICLE REGISTRATION FEES) FUND

This fund is used to support District programs for the reduction of motor vehicle emissions and for related planning, monitoring, enforcement, and technical studies necessary to implement the California Clean Air Act or for the attainment or maintenance of state or federal ambient air quality standards. Revenue is received quarterly from the Department of Motor Vehicles (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 the County of San Diego's Climate Action Plan to incentivize electric vehicle charging infrastructure and the retirement of older high-polluting motor vehicles. The fund also supports the District's 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 largely driven by motor vehicle emissions.



Air Quality Improvement Trust (Vehicle Registration Fees)	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	69,799	120,000	35,100	35,100	(84,900)	-70.8%
Intergovernmental Revenues	11,452,366	12,062,200	9,579,300	12,062,200	-	0.0%
Total Operating Revenues	11,522,165	12,182,200	9,614,400	12,097,300	(84,900)	-0.7%
Other Financing Sources	-	-	-	-	-	0.0%
Use of Fund Balance	-	211,200	-	700,000	488,800	231.4%
Total Revenues	11,522,165	12,393,400	9,614,400	12,797,300	403,900	3.3%
<u>CATEGORIES OF EXPENDITURES</u>						
Other Charges	1,493,771	211,200	1,271,700	200,000	(11,200)	-5.3%
Total Operating Expenditures	1,493,771	211,200	1,271,700	200,000	(11,200)	-5.3%
Operating Transfers Out	14,622,000	12,182,200	11,513,400	12,597,300	415,100	3.4%
Total Expenditures	16,115,771	12,393,400	12,785,100	12,797,300	403,900	3.3%
Net Financial Impact	(4,593,606)	-	(3,170,700)	-	-	0.0%

CARL MOYER PROGRAM FUND



This fund is legally restricted for projects that reduce emissions and associated health risks from portable and mobile sources and equipment in advance of regulatory requirements, 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 equipment, which can take one to two years. Any funding not disbursed in the current year is rolled forward to the next annual grant cycle.

Carl Moyer Program	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	89,320	50,000	354,000	110,600	60,600	121.2%
Intergovernmental Revenues	3,347,154	21,492,500	39,164,300	25,537,700	4,045,200	18.8%
Total Operating Revenues	3,436,474	21,542,500	39,518,300	25,648,300	4,105,800	19.1%
Other Financing Sources	-	-	-	-	-	0.0%
Use of Fund Balance	-	-	-	-	-	0.0%
Total Revenues	3,436,474	21,542,500	39,518,300	25,648,300	4,105,800	19.1%
<u>CATEGORIES OF EXPENDITURES</u>						
Other Charges	20,982,747	20,850,000	38,962,000	24,545,000	3,695,000	17.7%
Total Operating Expenditures	20,982,747	20,850,000	38,962,000	24,545,000	3,695,000	17.7%
Expenditure Transfer & Reimbursement	(18,112,035)	-	-	-	-	0.0%
Operating Transfers Out	476,441	692,500	202,300	1,103,300	410,800	59.3%
Total Expenditures	3,347,153	21,542,500	39,164,300	25,648,300	4,105,800	19.1%
Net Financial Impact	89,321	-	354,000	-	-	0.0%

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 by the District. The revenue was received from CARB and was derived from \$1 billion in Statewide bond funding as approved by California voters in 2006 (Proposition 1B). All bond funding has been allocated by the State. Accordingly, this fund is to be closed upon disbursement of all project funds.

Goods Movement Emission Reduction Program (GMERP)	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	63,524	-	85,900	-	-	0.0%
Intergovernmental Revenues	4,000,000	-	7,706,200	2,100,000	2,100,000	-
Total Operating Revenues	4,063,524	-	7,792,100	2,100,000	2,100,000	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Intergovernmental Revenues	-	-	-	-	-	0.0%
Total Revenues	4,063,524	-	7,792,100	2,100,000	2,100,000	0.0%
<u>CATEGORIES OF EXPENDITURES</u>						
Other Charges	11,706,200	-	7,706,200	2,100,000	2,100,000	-
Total Operating Expenditures	11,706,200	-	7,706,200	2,100,000	2,100,000	0.0%
Expenditure Transfer Reimbursement	(7,706,200)	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	-	0.0%
Total Expenditures	4,000,000	-	7,706,200	2,100,000	2,100,000	0.0%
Net Financial Impact	63,524	-	85,900	-	-	0.0%



Zero and near-zero emission heavy-duty vehicles are the focus of the Proposition 1B GMERP program

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, higher-polluting 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.



Funding Agricultural Replacement Measures for Emission Reductions Program (FARMER)	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	7,900	-	19,700	-	-	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Intergovernmental Revenues	1,178,989	1,107,600	4,077,400	2,961,000	1,853,400	167.3%
Total Operating Revenues	1,186,889	1,107,600	4,097,100	2,961,000	1,853,400	167.3%
Total Revenues	1,186,889	1,107,600	4,097,100	2,961,000	1,853,400	167.3%
<u>CATEGORIES OF EXPENDITURES</u>						
Other Charges	4,199,600	1,000,000	4,066,200	2,880,000	1,880,000	188.0%
Total Operating Expenditures	4,199,600	1,000,000	4,066,200	2,880,000	1,880,000	188.0%
Expenditure Transfer Reimbursement	(3,066,166)	-	-	-	-	0.0%
Operating Transfers Out	45,556	107,600	11,200	81,000	(26,600)	-24.7%
Total Expenditures	1,178,990	1,107,600	4,077,400	2,961,000	1,853,400	167.3%
Net Financial Impact	7,899	-	19,700	-	-	0.0%

COMMUNITY AIR PROTECTION PROGRAM (AB 617) FUND

\$24.8 million

In pass-through funding for projects that reduce emissions in identified disadvantaged communities

This fund is legally restricted for District administration of the Community Air Protection Program, to identify potential areas to participate in the program and monitor and improve air quality in communities that are disproportionately impacted by 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 for air monitoring equipment, and services and supplies as necessary to measure air pollutants within the identified disadvantaged communities. It also provides incentive funding to reduce the emissions of those air pollutants and improve community capacity to participate in the process.



Portside Community



International Border Community

Community Air Protection Program (AB617)	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	268,154	150,000	985,800	-	(150,000)	-100.0%
Intergovernmental Revenues	4,382,251	21,300,000	36,328,199	28,632,300	7,332,300	34.4%
Total Operating Revenues	4,650,405	21,450,000	37,313,999	28,632,300	7,182,300	33.5%
Other Financing Sources	-	-	-	-	-	0.0%
Total Revenues	4,650,405	21,450,000	37,313,999	28,632,300	7,182,300	33.5%
<u>CATEGORIES OF EXPENDITURES</u>						
Services & Supplies	471,472	793,900	840,599	727,600	(66,300)	-8.4%
Other Charges	16,795,510	18,785,900	33,927,900	24,800,000	6,014,100	32.0%
Total Operating Expenditures	17,266,982	19,579,800	34,768,499	25,527,600	5,947,800	30.4%
Capital Assets Equipment	177,276	135,000	135,000	410,000	275,000	203.7%
Expenditure Transfer Reimbursement	(15,188,679)	-	-	-	-	0.0%
Operating Transfers Out	2,199,082	1,735,200	1,424,700	2,694,700	959,500	55.3%
Total Expenditures	4,454,661	21,450,000	36,328,199	28,632,300	7,182,300	33.5%
Net Financial Impact	195,744	-	985,800	-	-	0.0%

CLEAN CARS 4 ALL (CC4A) FUND

This fund is legally restricted for projects that provide lower-emission vehicles or transportation alternatives

CC4A provides up to

\$12,000

for lower income residents in disadvantaged communities towards the purchase of low and zero emission vehicles or transportation alternatives

such as transit passes or electric bicycles for lower income residents in disadvantaged communities who trade in their higher polluting vehicles. The program is first come, first served and the District contracts with a local community-based organization for project outreach and administration. Any funding not disbursed in the current year is rolled forward to the next fiscal year to support the program.

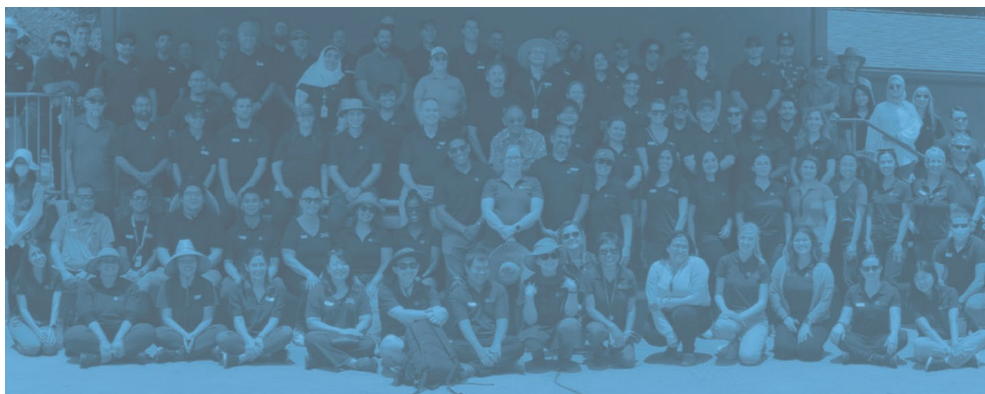
Clean Cars 4 All (CC4A)	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	-	-	30,800	24,500	24,500	-
Intergovernmental Revenues	-	5,000,000	5,000,000	5,000,000	-	0.0%
Total Operating Revenues	-	5,000,000	5,030,800	5,024,500	24,500	0.5%
Total Revenues	-	5,000,000	5,030,800	5,024,500	24,500	0.5%
<u>CATEGORIES OF EXPENDITURES</u>						
Other Charges	-	4,993,700	4,993,700	4,908,600	(85,100)	-1.7%
Total Operating Expenditures	-	4,993,700	4,993,700	4,908,600	(85,100)	-1.7%
Operating Transfers Out	-	6,300	6,300	115,900	109,600	1739.7%
Total Expenditures	-	5,000,000	5,000,000	5,024,500	24,500	0.5%
Net Financial Impact	-	-	30,800	-	-	0.0%



PROGRAM DESCRIPTION & BUDGET – SUPPORT SERVICES

- Provides administrative support services to all divisions and programs within the District.
- Services include Information Technology (IT), Permit Processing, public information requests, Accounting, Finance, Budget, Facilities, Fleet & Vehicle services, and utilities.

Support Services	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	544,128	535,400	484,200	535,400	-	0.0%
Fines, Forfeitures & Penalties	1,041,266	1,146,600	979,300	1,194,300	47,700	4.2%
Intergovernmental Revenues	54,151	-	-	-	-	0.0%
Charges For Current Services	53,447	50,000	113,100	50,100	100	0.2%
Miscellaneous Revenues	56,656	42,000	38,300	42,000	-	0.0%
Total Operating Revenues	1,749,648	1,774,000	1,614,900	1,821,800	47,800	2.7%
Other Financing Sources	651,853	71,100	1,900	867,000	795,900	1119.4%
Use of Fund Balance	4,500,000	4,203,200	3,696,200	250,000	(3,953,200)	-94.1%
Total Revenues	6,901,501	6,048,300	5,313,000	2,938,800	(3,109,500)	-51.4%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	2,942,265	3,416,600	2,986,400	3,521,500	104,900	3.07%
Services & Supplies	3,551,408	3,597,900	2,817,700	3,135,500	(462,400)	-12.9%
Other Charges	30,221	23,000	46,700	23,000	-	0.0%
Total Operating Expenditures	6,523,894	7,037,500	5,850,800	6,680,000	(357,500)	-5.1%
Capital Assets Equipment	-	208,000	208,000	241,000	33,000	15.9%
Expenditure Transfer & Reimbursement	(3,363,800)	(4,097,200)	(4,097,200)	(4,882,200)	(785,000)	19.2%
Operating Transfers Out	-	-	-	-	-	0.0%
Fund Balance Component Increases	4,500,000	2,900,000	2,900,000	900,000	(2,000,000)	-69.0%
Total Expenditures	7,660,094	6,048,300	4,861,600	2,938,800	(3,109,500)	-51.4%
Net Financial Impact	(758,593)	-	451,400	-	-	0.0%



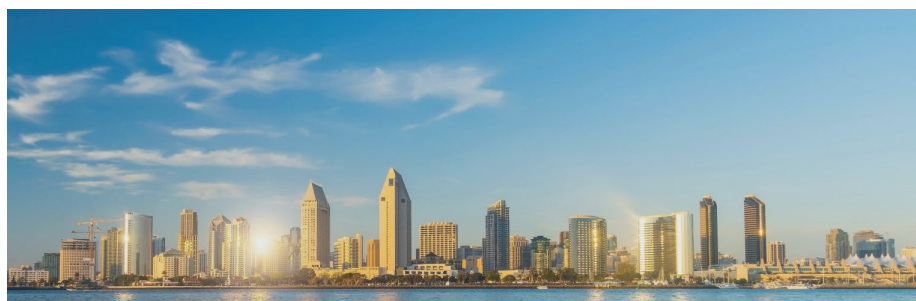
PROGRAM DESCRIPTION & BUDGET – ADMINISTRATIVE SERVICES

- Provides executive / management services to all divisions and programs within the District.
- Services include the Public Information Office, Human Resources (HR), legal services, and general oversight.
- Also includes the Office of Environmental Justice which develops strategies to engage environmental justice stakeholders and disadvantaged communities in APCD policy, budget development and priority-setting, and 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.

\$3.5 Million

Funding budgeted throughout District programs to support Environmental Justice and Public Outreach activities.

Administrative Services	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Revenue From Use of Money & Property	48,788	50,000	146,900	50,000	-	0.0%
Intergovernmental Revenues	1,134,855	1,131,500	1,131,500	2,349,200	1,217,700	107.6%
Miscellaneous Revenues	-	-	-	-	-	0.0%
Total Operating Revenues	1,183,643	1,181,500	1,278,400	2,399,200	1,217,700	103.1%
Other Financing Sources	1,725,069	190,400	339,100	740,200	549,800	288.8%
Use of Fund Balance	-	284,200	284,200	-	(284,200)	-100.0%
Total Revenues	2,908,712	1,656,100	1,901,700	3,139,400	1,483,300	89.6%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	1,886,950	2,384,700	2,090,100	2,634,000	249,300	10.5%
Services & Supplies	445,906	535,900	559,500	658,900	123,000	23.0%
Total Operating Expenditures	2,332,856	2,920,600	2,649,600	3,292,900	372,300	12.7%
Expenditure Transfer & Reimbursement	-	(1,264,500)	(1,264,500)	(153,500)	1,111,000	-87.9%
Fund Balance Component Increases	-	-	-	-	-	0.0%
Total Expenditures	2,332,856	1,656,100	1,385,100	3,139,400	1,483,300	89.6%
Net Financial Impact	575,856	-	516,600	-	-	0.0%



PROGRAM DESCRIPTION & BUDGET – ENGINEERING

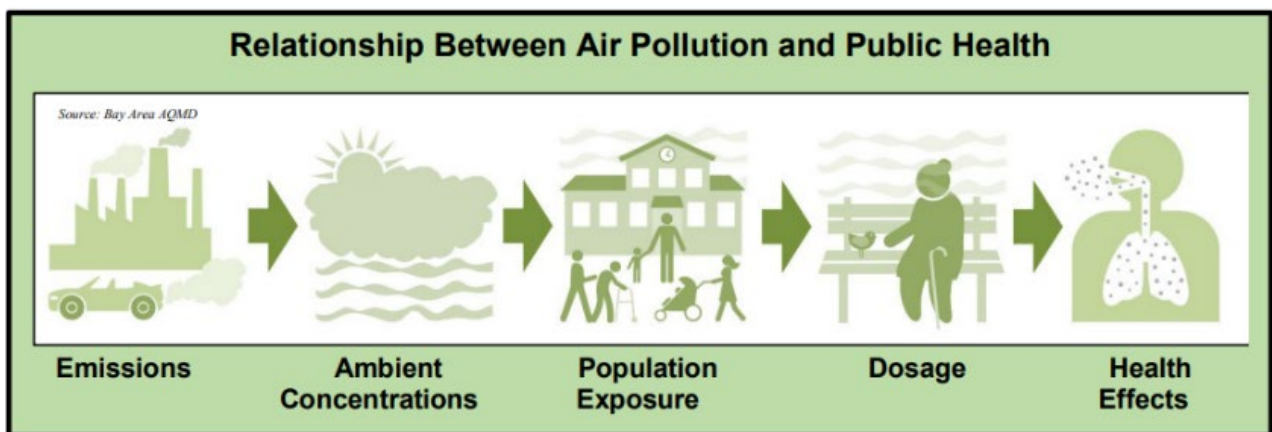
- Evaluates permit applications from businesses and facilities that emit air pollutants. Permits are facility-specific, limit emissions, and provide for compliance requirements with air quality regulations.

The District evaluates approximately 400 permit applications annually

New state regulations will increase the number of facilities subject to Emission Inventory requirements from about 200 facilities to over 4,400 facilities annually

- Quantifies 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.

Engineering	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	2,769,225	3,375,600	2,366,800	3,375,600	-	0.0%
Intergovernmental Revenues	22,500	-	22,500	241,600	241,600	-
Charges For Current Services	-	5,000	100	-	(5,000)	-100.0%
Miscellaneous Revenues	6,377	-	1,600	4,600	4,600	-
Total Operating Revenues	2,798,102	3,380,600	2,391,000	3,621,800	241,200	7.1%
Other Financing Sources	2,354,177	2,470,700	2,481,500	40,400	(2,430,300)	-98.4%
Use of Fund Balance	-	200,000	200,000	2,633,500	2,433,500	1216.8%
Total Revenues	5,152,279	6,051,300	5,072,500	6,295,700	244,400	4.0%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	3,621,325	4,097,200	3,919,400	4,408,600	311,400	7.6%
Services & Supplies	1,198,329	1,954,100	1,954,900	1,887,100	(67,000)	-3.4%
Total Operating Expenditures	4,819,654	6,051,300	5,874,300	6,295,700	244,400	4.0%
Total Expenditures	4,819,654	6,051,300	5,874,300	6,295,700	244,400	4.0%
Net Financial Impact	332,625	-	(801,800)	-	-	0.0%



PROGRAM DESCRIPTION & BUDGET - COMPLIANCE

- Ensures compliance with Federal, State, and local air pollution control requirements via inspections of regulated facilities and diesel-powered heavy-duty trucks, harbor craft, 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 emissions of air contaminants.
- Provides education and outreach on measures to comply with air quality requirements.

Average investigation response time:

6.9 Hours

Air Quality Inspectors are available 24/7 to investigate complaints from the public

Compliance	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	5,122,186	5,537,000	5,234,600	5,537,000	-	0.0%
Fines, Forfeitures & Penalties	29,538	195,000	63,700	120,300	(74,700)	-38.3%
Charges For Current Services	1,010,319	1,310,000	1,341,600	1,310,000	-	0.0%
Miscellaneous Revenues	-	-	-	-	-	0.0%
Total Operating Revenues	6,162,043	7,042,000	6,639,900	6,967,300	(74,700)	-1.1%
Other Financing Sources	2,503,563	1,797,500	1,814,600	2,397,200	599,700	33.4%
Use of Fund Balance	-	33,000	33,000	-	(33,000)	-100.0%
Total Revenues	8,665,606	8,872,500	8,487,500	9,364,500	492,000	5.5%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	5,664,183	6,344,600	6,408,400	6,598,300	253,700	4.0%
Services & Supplies	1,458,612	2,494,900	2,514,700	2,601,200	106,300	4.3%
Total Operating Expenditures	7,122,795	8,839,500	8,923,100	9,199,500	360,000	4.1%
Capital Assets Equipment	168,961	33,000	202,000	165,000	132,000	400.0%
Total Expenditures	7,291,756	8,872,500	9,125,100	9,364,500	492,000	5.5%
Net Financial Impact	1,373,850	-	(637,600)	-	-	0.0%

The District has implemented a program to enforce state regulations applicable to Commercial Harbor Craft, a significant source of diesel particulate matter (diesel PM) and oxides of nitrogen (NOx) emissions, a key precursor to ozone formation



PROGRAM DESCRIPTION & BUDGET– MONITORING

- Operates a regional network of outdoor air monitoring stations pursuant to State and Federal requirements to measure air quality and track the region's progress toward attaining and maintaining clean air standards.
- 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.

New Community Air Monitoring Plan for the International Border Community will commence implementation in Fiscal Year 23/24

Monitoring	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	57,010	45,500	64,100	45,500	-	0.0%
Fines, Forfeitures & Penalties	-	-	-	-	-	0.0%
Intergovernmental Revenues	1,462,802	1,615,800	1,605,600	1,139,100	(476,700)	-29.5%
Charges For Current Services	-	-	-	-	-	0.0%
Miscellaneous Revenues	-	-	-	-	-	0.0%
Total Operating Revenues	1,519,812	1,661,300	1,669,700	1,184,600	(476,700)	-28.7%
Other Financing Sources	7,102,567	7,154,200	7,154,200	9,654,400	2,500,200	34.9%
Use of Fund Balance	-	1,873,000	1,873,000	-	(1,873,000)	-100.0%
Total Revenues	8,622,379	10,688,500	10,696,900	10,839,000	150,500	1.4%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	4,389,534	5,865,500	5,080,600	6,334,800	469,300	8.0%
Services & Supplies	1,735,753	3,350,000	2,926,500	3,361,200	11,200	0.3%
Total Operating Expenditures	6,125,287	9,215,500	8,007,100	9,696,000	480,500	5.2%
Capital Assets Software	27,713	-	-	-	-	0.0%
Capital Assets Equipment	584,540	1,473,000	1,097,500	1,143,000	(330,000)	-22.4%
Operating Transfers Out	-	-	-	-	-	0.0%
Total Expenditures	6,737,540	10,688,500	9,104,600	10,839,000	150,500	1.4%
Net Financial Impact	1,884,839	-	1,592,300	-	-	0.0%



Monitoring station in San Ysidro

PROGRAM DESCRIPTION & BUDGET– SOURCE TESTING

- Measures air pollutant emissions from permitted facilities, known as source testing, to verify compliance with emission limits.
- Witnesses independent companies performing source testing to ensure compliance with methods, rules, and permit conditions.
- Performs or witnesses required source testing for permit applications to determine initial compliance.
- Reviews test data related to facility health risk assessments and risk reduction plans.

Source Testing	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	984,174	952,600	839,800	947,800	(4,800)	-0.5%
Fines, Forfeitures & Penalties	7,590	-	7,400	-	-	0.0%
Miscellaneous Revenues	-	-	-	-	-	0.0%
Total Operating Revenues	991,764	952,600	847,200	947,800	(4,800)	-0.5%
Other Financing Sources	870,200	455,300	455,300	49,900	(405,400)	-89.0%
Use of Fund Balance	-	221,200	221,200	580,000	358,800	162.2%
Total Revenues	1,861,964	1,629,100	1,523,700	1,577,700	(51,400)	-3.2%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	1,009,541	979,500	1,072,100	1,062,600	83,100	8.5%
Services & Supplies	248,273	463,600	461,900	457,100	(6,500)	-1.4%
Total Operating Expenditures	1,257,814	1,443,100	1,534,000	1,519,700	76,600	5.3%
Capital Assets Equipment	-	186,000	186,000	58,000	(128,000)	-68.8%
Total Expenditures	1,257,814	1,629,100	1,720,000	1,577,700	(51,400)	-3.2%
Net Financial Impact	604,150	-	(196,300)	-	-	0.0%



Approximately
230 Source Tests
 are performed annually to determine
 compliance with permit emission
 requirements

PROGRAM DESCRIPTION & BUDGET – MOBILE INCENTIVES & PLANNING

- Allocates grant funding to assist businesses, public agencies, and residents to voluntarily replace their higher polluting vehicles and equipment with new low or zero-polluting versions in advance of regulatory requirements. 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.

The District is providing almost \$13 million towards the first fully electric harbor tugboat in the US which is expected to be operational in 2023



Mobile Incentives	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Licenses Permits & Franchises	89,871	-	33,500	-	-	0.0%
Miscellaneous Revenues	-	-	-	-	-	0.0%
Intergovernmental Revenues	303,000	-	200,000	1,800,000	1,800,000	-
Total Operating Revenues	392,871	-	233,500	1,800,000	1,800,000	-
Other Financing Sources	1,426,237	2,584,600	1,252,600	2,793,100	208,500	8.1%
Use of Fund Balance	-	200,000	200,000	140,000	(60,000)	-30.0%
Total Revenues	1,819,108	2,784,600	1,686,100	4,733,100	1,948,500	70.0%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	1,515,231	1,899,600	1,665,000	2,019,600	120,000	6.3%
Services & Supplies	1,183,574	885,000	1,010,600	2,713,500	1,828,500	206.6%
Other Charges	-	-	-	-	-	0.0%
Expenditure Transfer & Reimbursement	-	-	-	-	-	0.0%
Total Operating Expenditures	2,698,805	2,784,600	2,675,600	4,733,100	1,948,500	70.0%
Total Expenditures	2,698,805	2,784,600	2,675,600	4,733,100	1,948,500	70.0%
Net Financial Impact	(879,697)	-	(989,500)	-	-	0.0%



\$3 Million

Included in this budget for establishment of a local zero-emission landscape equipment incentive program anticipated to kick off in Fiscal Year 2023-24

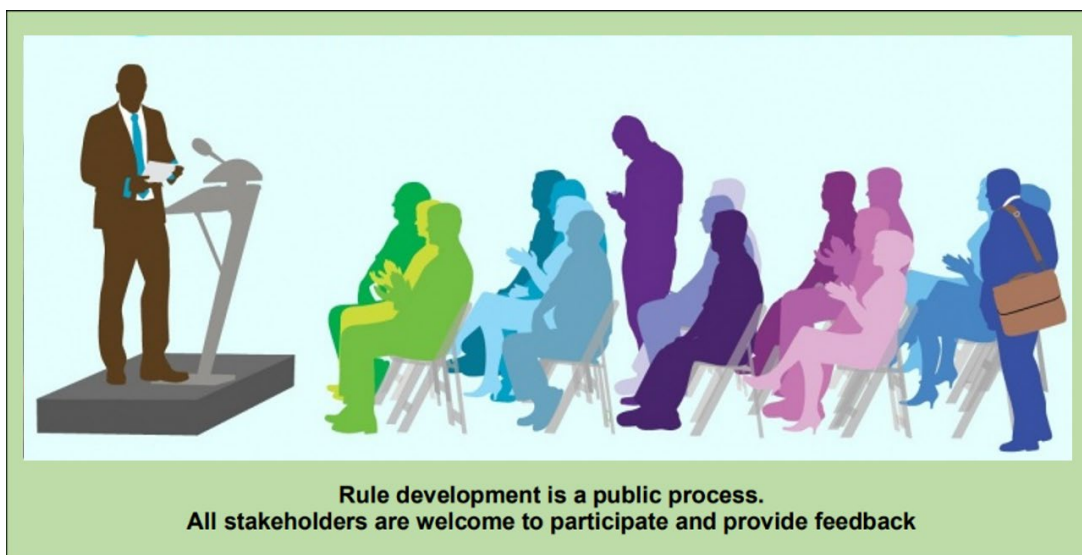
PROGRAM DESCRIPTION & BUDGET – RULE DEVELOPMENT

- Develops rules to implement state and federal air quality attainment plans and reduce emissions from stationary sources.
- Assists with development of air quality attainment plans by researching air pollution control technologies and regulations of other air agencies to evaluate potential feasibility for implementation via local rules.
- Conducts outreach and workshops to solicit information and feedback from regulated industries, residents, and other stakeholders on potential new or revised rules.

Rule activities scheduled for consideration include the following:

- Indirect Sources
- Continuous Emission Monitoring Systems
- Permit Process - Public Notification

Rule Development	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Intergovernmental Revenues	550,000	500,000	500,000	-	(500,000)	-100.0%
Total Operating Revenues	550,000	500,000	500,000	-	(500,000)	-100.0%
Other Financing Sources	496,524	-	-	-	-	0.0%
Use of Fund Balance	-	65,000	65,000	-	(65,000)	-100.0%
Total Revenues	1,046,524	565,000	565,000	-	(565,000)	-100.0%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	652,853	779,300	862,900	862,300	83,000	10.7%
Services & Supplies	143,721	123,700	30,900	98,000	(25,700)	-20.8%
Total Operating Expenditures	796,574	903,000	893,800	960,300	57,300	6.3%
Expenditure Transfer & Reimbursement	-	(338,000)	(338,000)	(960,300)		184.1%
Total Expenditures	796,574	565,000	555,800	-	(565,000)	-100.0%
Net Financial Impact	249,950	-	9,200	-	-	0.0%



PROGRAM DESCRIPTION & BUDGET – CLERK OF THE BOARD

- Clerk of the Board provides operational support to both the APCD Governing Board and Hearing Board including serving as meeting parliamentarian, managing meeting agendas and minutes, and maintaining official records for both the APCD Governing Board and Hearing Board.

Governing Board	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Total Operating Revenues	-	-	-	-	-	0.0%
Other Financing Sources	318,300	-	-	50,000	50,000	-
Use of Fund Balance	-	142,100	142,100	-	(142,100)	-100.0%
Total Revenues	318,300	142,100	142,100	50,000	(92,100)	-64.8%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	297,398	358,000	337,500	407,300	49,300	13.8%
Services & Supplies	32,846	97,100	91,600	88,100	(9,000)	-9.3%
Total Operating Expenditures	330,244	455,100	429,100	495,400	40,300	8.9%
Expenditure Transfer & Reimbursement	-	(313,000)	(313,000)	(445,400)	(132,400)	42.3%
Total Expenditures	330,244	142,100	116,100	50,000	(92,100)	-64.8%
Net Financial Impact	(11,944)	-	26,000	-	-	0.0%

Hearing Board	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF REVENUES</u>						
Charges For Current Services	3,122	12,900	6,500	12,900	-	0.0%
Total Operating Revenues	3,122	12,900	6,500	12,900	-	0.0%
Other Financing Sources	43,800	-	-	-	-	0.0%
Use of Fund Balance	-	37,700	37,700	-	(37,700)	-100.0%
Total Revenues	46,922	50,600	44,200	12,900	(37,700)	-74.5%
<u>CATEGORIES OF EXPENDITURES</u>						
Salaries & Benefits	3,646	4,300	3,600	4,300	-	0.0%
Services & Supplies	12,673	41,200	5,800	33,600	(7,600)	-18.4%
Total Operating Expenditures	16,319	45,500	9,400	37,900	(7,600)	-16.7%
Expenditure Transfer & Reimbursement	-	5,100	5,100	(25,000)	(30,100)	-590.20%
Total Expenditures	16,319	50,600	14,500	12,900	(37,700)	-74.5%
Net Financial Impact	30,603	-	29,700	-	-	0.0%

SECTION 3 – BUDGET DETAIL

Budget Revenue Detail	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
CATEGORIES OF REVENUES						
42405 - Other Licenses & Permits	1,373,506	1,328,400	1,262,100	1,391,600	63,200	4.8%
42430 - Miscellaneous Licenses & Permits	320,935	341,600	314,500	341,600	-	0.0%
42435 - Air Pollution Control Fee	1,520,773	1,920,300	1,396,800	1,941,500	21,200	1.1%
42440 - APCD Permit Renewal Fees	6,351,380	6,855,800	6,049,600	6,766,600	(89,200)	-1.3%
Licenses Permits & Franchises	9,566,594	10,446,100	9,023,000	10,441,300	(4,800)	0.0%
43340 - Other Forfeitures & Penalties	1,078,394	1,341,600	1,050,400	1,314,600	(27,000)	-2.0%
Fines, Forfeitures & Penalties	1,078,394	1,341,600	1,050,400	1,314,600	(27,000)	-2.0%
44105 - Interest On Deposits & Investments	547,485	370,000	1,627,400	220,200	(27,000)	-2.0%
Revenue From Use of Money & Property	547,485	370,000	1,627,400	220,200	(27,000)	-2.0%
45320 - State Aid-Clean Cars 4 All	-	5,000,000	5,000,000	5,000,000	-	0.0%
45427 - St. Aid - Air Resources Board	793,493	750,000	797,500	772,500	22,500	3.0%
45443 - St. ARB Carl Moyer Funds	3,347,154	21,492,500	39,164,300	25,537,700	4,045,200	18.8%
45447 - St ARB Prop 1B GMERP Program Funds	4,000,000	-	7,706,200	2,100,000	2,100,000	-
45450 - ST ARB Farmer Prog	1,178,989	1,107,600	4,077,400	2,961,000	1,853,400	167.3%
45451 - ST ARB Comm Air Prot AB617	4,382,251	21,300,000	36,328,199	28,632,300	7,332,300	34.4%
45778 - FED DHS 97.091 Homeland Security Biowatch Program	711,799	678,600	678,600	966,100	287,500	42.4%
45792 - FED Treasury (CARES Act)	54,151	-	-	-	-	0.0%
45826 - FED EPA 66.034 Section 103 PM 2.5 Monitoring Net	102,157	250,000	214,800	392,100	142,100	56.8%
45828 - FED EPA 66.001 Clean Air Act Section 105 Grant	1,550,480	1,568,700	1,568,700	1,599,200	30,500	1.9%
45800 - FED EPA 66.034 Sect 103 Nitrogen Near Rdwy Monit	12,228	-	-	-	-	0.0%
45912 - Aid From Other Government Agencies (Port Funding)	103,000	-	-	-	-	0.0%
45918 - Aid From Other Government Agencies	11,452,366	12,062,200	9,579,300	12,062,200	-	0.0%
45951 - FED ARRA EPA 66.039	200,000	-	200,000	1,800,000	1,800,000	-
Intergovernmental Revenues	27,888,068	64,209,600	105,314,999	81,823,100	17,613,500	27.4%
46036 - Charges In Other Funds	-	-	-	-	-	0.0%
46118 - Returned Check Fee	100	-	100	100	100	-
46234 - Service to Prop Own	-	-	-	-	-	0.0%
46236 - Plan Preparation	796,529	1,050,000	1,081,600	1,050,000	-	0.0%
46780 - Other Services To Government	-	5,000	-	-	(5,000)	-100.0%
46796 - Other Miscellaneous	270,259	322,900	379,600	322,900	-	0.0%
Charges For Current Services	1,066,888	1,377,900	1,461,300	1,373,000	(4,900)	0.4%
47430 - Recovered Expenditures	38,008	30,000	25,800	34,600	4,600	15.3%
47505 - Third Party Recoveries	-	-	-	-	-	0.0%
47535 - Miscellaneous Revenue Other	25,025	12,000	14,100	12,000	-	0.0%
Miscellaneous Revenues	63,033	42,000	39,900	46,600	4,600	11.0%
Total Operating Revenues	40,210,462	77,787,200	118,516,999	95,218,800	17,554,400	22.4%
48105 - Operating Transfer In	14,622,000	12,182,200	11,765,200	12,597,300	415,100	3.4%
48106 - Operating Transfer From General Fund	149,210	-	-	-	-	0.0%
48108 - Operating Transfer From APCD Fund	-	-	-	-	-	0.0%
48117 - Operating Transfer From Other / Spec. Dist.	2,721,080	2,541,600	1,734,000	3,994,900	1,453,300	57.2%
48315 - Sale Of Fixed Assets	-	-	-	-	-	0.0%
Other Financing Sources	17,492,290	14,723,800	13,499,200	16,592,200	1,868,400	12.7%
8969 - Fund Balance - Committed to Operating Reserve	3,800,000	400,000	400,000	-	(400,000)	-100.0%
8969 - Fund Balance - Committed to Facilities/Fleet Maintenance & Replacement	700,000	-	-	-	-	0.0%
8969 - Fund Balance - Committed to Financial System Replacement	-	2,500,000	2,500,000	250,000	(2,250,000)	-90.0%
8969 - Fund Balance - Net Cost	-	4,570,600	3,852,400	4,053,500	(517,100)	-11.3%
Use of Fund Balance	4,500,000	7,470,600	6,752,400	4,303,500	(3,167,100)	-42.4%
Total Revenues	62,202,752	99,981,600	138,768,599	116,114,500	16,132,900	16.1%

BUDGET DETAIL (CONT.)

Budget Expenditure Detail	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF EXPENDITURES</u>						
51110 - Salaries & Wages - Permanent	12,115,170	15,138,000	13,458,600	15,729,000	591,000	3.9%
51115 - Salaries & Wages - Temp Help	54,730	210,500	98,600	239,600	29,100	13.8%
51120 - Salaries & Wages - Overtime Pay	308,646	439,100	387,400	480,600	41,500	9.5%
51185 - Additional Salaries and Wages	384,152	326,400	384,100	199,100	(127,300)	-39.0%
51210 - Bilingual Pay Supplement	16,670	13,500	24,500	14,400	900	6.7%
51215 - Incentive Pay Supplement	14,180	14,600	7,300	19,900	5,300	36.3%
51245 - Schedule Change Premium	4,935	-	7,200	-	-	0.0%
51310 - S&W - Permanent Sick Leave Exempt	462,188	-	550,200	-	-	0.0%
51320 - S&W - Non - Perm Sick Leave Exempt	1,345	-	1,600	-	-	0.0%
51410 - Retirement - Co Emp Retirement System	4,923,122	5,857,000	5,389,300	6,870,400	1,013,400	17.3%
51415 - Retirement - Other Post-Employment Bens	158,574	146,900	167,400	190,900	44,000	30.0%
51420 - County Pob Contribution	117,362	-	-	-	-	0.0%
51421 - Non County Pob Cont	553,575	611,000	709,100	687,300	76,300	12.5%
51450 - Retirement - OASDI	988,611	1,158,200	1,115,700	1,191,300	33,100	2.9%
51510 - Employee Group Ins - Health & Accident	8,946	9,000	10,600	8,200	(800)	-8.9%
51530 - Employee Compensation Insurance Pmt	138,994	140,900	155,900	130,800	(10,100)	-7.2%
51550 - Flex Credit	1,697,913	2,039,700	1,924,000	2,072,900	33,200	1.6%
51560 - Employee Unemployment Ins - Dept Distr	33,813	24,500	34,500	18,900	(5,600)	-22.9%
51740 - Salary Adjustments	-	-	-	-	-	0.0%
51830 - Salary Reduction Costs	-	-	-	-	-	0.0%
Salaries & Benefits	21,982,926	26,129,300	24,426,000	27,853,300	1,724,000	6.2%
52010 - Temporary Contract Help	123,324	26,200	92,800	26,200	-	0.0%
52044 - Safety Clothing	11,100	15,200	14,000	15,200	-	0.0%
52060 - Communications	15,576	16,100	15,000	16,100	-	0.0%
52068 - Cell Phone Expense Non ISF	99,226	108,500	90,000	92,000	(16,500)	-15.2%
52090 - Food	-	-	200	-	-	0.0%
52120 - Insurance	477,241	520,000	572,200	420,000	(100,000)	-19.2%
52138 - Public Liability Insurance Premium	-	-	-	-	-	0.0%
52156 - Interpreters	-	-	-	-	-	0.0%
52178 - Vehicle Maintenance (ISF)	134,882	118,000	128,100	79,400	(38,600)	-32.7%
52182 - Vehicle Fuel (ISF)	66,563	74,600	59,700	43,800	(30,800)	-41.3%
52184 - Medical & Lab Equipment Maintenance	262,713	166,300	275,400	166,300	-	0.0%
52190 - Data Processing Equipment Maintenance	3,043	25,000	-	25,000	-	0.0%
52220 - Routine Maintenance of Structures	282,828	128,000	307,409	209,400	81,400	63.6%
52222 - Major Maintenance	200,794	36,000	66,800	40,400	4,400	12.2%
52231 - Elevator Maintenance	1,259	3,300	9,700	2,600	(700)	-21.2%
52254 - Laboratory Supplies	106,198	747,800	163,700	642,200	(105,600)	-14.1%
52270 - Memberships	9,478	16,000	23,600	24,600	8,600	53.8%
52282 - Initial Software Set Up	-	-	-	-	-	0.0%
52284 - Annual Software License	22,382	338,100	281,400	80,500	(257,600)	-76.2%
52302 - Transit (Bus) Saver Pass	-	2,100	-	500	(1,600)	-76.2%
52304 - Misc Expenditures	35	-	-	-	-	0.0%
52330 - Office Expense	29,166	56,600	37,800	56,600	-	0.0%
52332 - Postage	1,765	1,000	500	1,000	-	0.0%
52334 - Printing	24,138	23,800	41,200	21,500	(2,300)	-9.7%
52336 - Books Office	3,514	3,000	-	3,000	-	0.0%
52342 - Supplies	975	1,200	-	1,200	-	0.0%
52354 - Mail / Postage ISF	62,098	57,500	50,700	60,000	2,500	4.3%
52370 - Professional & Specialized Services	487,871	735,300	612,212	732,300	(3,000)	-0.4%
52374 - Inter-Departmental Costs	555,313	674,600	541,600	649,800	(24,800)	-3.7%
52390 - Laboratory Services	106,074	32,300	467,100	32,300	-	0.0%
52424 - Computer-Related Contract	-	-	-	-	-	0.0%
52432 - Consultant Contract	24,234	18,000	18,000	18,000	-	0.0%
52490 - Publications and Legal Notices	15,486	15,000	19,700	16,400	1,400	9.3%
52500 - Rents & Leases - Equipment	-	-	-	-	-	0.0%
52504 - Copy Equipment Rental	14,969	19,000	17,100	16,300	(2,700)	-14.2%
52530 - Rents & Leases of Structures	4,573	5,000	4,400	4,200	(800)	-16.0%
52540 - Small Tools & Instruments	-	-	5,500	-	-	0.0%
52550 - Special Departmental Expense	908,895	224,500	590,239	2,355,700	2,131,200	949.3%
52554 - Sheriff-Special App	-	-	-	-	-	0.0%
52560 - Books & Publications	3,325	1,700	2,700	1,700	-	0.0%
52566 - Minor Equipment	128,429	279,700	214,900	277,300	(2,400)	-0.9%
52567 - Employee Recognition	-	10,000	900	10,000	-	0.0%
52572 - Safety Devices	2,255	1,000	-	1,000	-	0.0%

BUDGET DETAIL (CONT.)

Budget Expenditure Detail	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Projections	FY 2023-24 Recommended Budget	Change from FY 2022-23 ADO to FY 2023-24 REC	% Change from FY 2022-23 ADO to FY 2023-24 REC
<u>CATEGORIES OF EXPENDITURES</u>						
52574 - Hazardous Materials Disposal	2,157	2,100	2,100	4,700	2,600	123.8%
52604 - Freight	14,730	15,800	26,839	15,300	(500)	-3.2%
52607 - Meal Reimbursements	400	100	-	100	-	0.0%
52608 - Out-Of-County Travel & Transp - Lodging	5,044	74,800	27,500	111,400	36,600	48.9%
52610 - Non-Travel & In-County Travel	26,920	11,000	22,400	20,100	9,100	82.7%
52612 - Employee Auto	6,355	14,700	10,000	16,400	1,700	11.6%
52616 - Transportation & Travel - Other	-	-	-	-	-	0.0%
52620 - Tuition Refunds	276	5,000	2,100	5,000	-	0.0%
52622 - Training & Registration Out-Of-County	3,215	56,100	10,000	31,100	(25,000)	-44.6%
52670 - Utilities	304	-	-	-	-	0.0%
52672 - Gas & Electricity	202,354	200,000	225,000	200,000	-	0.0%
52674 - Water	3,831	10,000	7,600	10,000	-	0.0%
52703 - Costs Applied to External Entities	3,363,800	6,007,600	6,007,600	6,466,300	458,700	7.6%
52708 - Facilities Management ISF Costs	135,633	145,000	145,000	163,700	18,700	12.9%
52721 - Network Services IT ISF	249,000	399,900	261,900	1,702,300	1,302,400	325.7%
52723 - Data Ctr Svcs IT ISF	163,747	333,500	333,500	79,000	(254,500)	-76.3%
52725 - Cross Fctnal Svcs IT ISF	178,524	229,900	229,900	224,800	(5,100)	-2.2%
52728 - Application Services ISF	995,020	1,451,000	714,000	95,500	(1,355,500)	-93.4%
52732 - Desktop Computing ISF	185,222	190,000	190,000	47,900	(142,100)	-74.8%
52734 - Help Desk ISF	20,220	19,800	19,800	24,600	4,800	24.2%
52737 - Major Maintenance - ISF	-	-	-	-	-	0.0%
52750 - Catalog Items ISF	736,093	670,600	254,900	401,100	(269,500)	-40.2%
Services & Supplies	10,482,567	14,337,300	13,214,699	15,761,800	1,424,500	9.9%
53030 - Credit Card Administration Fee	30,221	23,000	44,500	23,000	-	0.0%
53570 - Taxes & Assessments	-	-	2,200	-	-	0.0%
53660 - Contributions To Others	1,493,771	211,200	1,271,700	200,000	(11,200)	-5.3%
53666 - Contributions To Other Agencies	53,684,057	45,629,600	89,656,000	59,233,600	13,604,000	29.8%
Other Charges	55,208,049	45,863,800	90,974,400	59,456,600	13,592,800	29.6%
Total Operating Expenditures	87,673,542	86,330,400	128,615,099	103,071,700	16,741,300	19.4%
54987 - Capital Assets Software	27,713	-	-	-	-	0.0%
Capital Assets Software	27,713	-	-	-	-	0.0%
54955 - Contra Account Equipment	-	-	-	-	-	0.0%
54964 - Capital Asset IT Hardware	-	-	-	-	-	0.0%
54970 - Lab / Med / Inst. Furniture & Instruments	720,760	1,191,000	953,500	1,371,000	180,000	15.1%
54976 - Special Departmental Equipment	12,000	575,000	437,000	415,000	(160,000)	-27.8%
54982 - Transportation Equipment	198,017	269,000	438,000	231,000	(38,000)	-14.1%
Capital Assets Equipment	930,777	2,035,000	1,828,500	2,017,000	(18,000)	-0.9%
55125 - Costs Applied Within External Entities	(3,363,800)	(6,007,600)	(6,007,600)	(6,466,400)	(458,800)	7.6%
55410 - Negative Encumbrances	(44,073,080)	-	-	-	-	0.0%
Expenditure Transfer & Reimbursement	(47,436,880)	(6,007,600)	(6,007,600)	(6,466,400)	(458,800)	7.6%
56311 - Operating Transfers Out	17,343,079	14,723,800	13,157,900	16,592,200	1,868,400	12.7%
56321 - Operating Transfer Out to MMCOF	-	-	-	-	-	0.0%
Operating Transfers Out	17,343,079	14,723,800	13,157,900	16,592,200	1,868,400	12.7%
6215 - 33300 Committed to Operating Reserve	-	400,000	400,000	650,000	250,000	62.5%
6216 - 31248 Committed to Financial System Replacement	-	2,500,000	2,500,000	250,000	(2,250,000)	-90.0%
6245 - 32254 Committed to Facilities & Fleet Maintenance & Replacement	-	-	-	-	-	0.0%
8969 - Fund Balance - Net Increases	-	-	-	-	-	0.0%
Fund Balance Component Increases	-	2,900,000	2,900,000	900,000	(2,000,000)	-69.0%
Total Expenditures	58,538,231	99,981,600	140,493,899	116,114,500	16,132,900	16.1%
Net Financial Impact	3,664,521	-	(1,725,300)	-	-	0.0%

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 they are incurred.

Modified accrual accounting can also divide available funds into separate programs within the District to ensure the money is spent where it was expected.