



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

FUND:7002
ORG:4860

Forecast of Revenues/Expenditures

PROPOSED SPECIAL REVENUE FOR PASS-THROUGH GRANTS BUDGET FY 2008-2009

Contact: Nancy Mendoza
Phone: 645-1402

(Dollars in Thousands)

| Acct Code | Actual Fiscal Year 2006-2007 | Fiscal Year Budget 2007-2008 | Adjusted Budget | Fiscal Year Estimated 2007-2008 | Proposed Baseline Budget | Proposed Budget Increment | Total Proposed Budget | Approved By APC Board |
|-----------|------------------------------|------------------------------|-----------------|---------------------------------|--------------------------|---------------------------|-----------------------|-----------------------|
|-----------|------------------------------|------------------------------|-----------------|---------------------------------|--------------------------|---------------------------|-----------------------|-----------------------|

EXPENDITURES

Salaries & Employee Benefits

| | | | | | | | | |
|---|------|--|--|---------------|---------------|--|---------------|---------------|
| Regular Salaries | 1101 | | | 133.30 | 154.12 | | 154.12 | 154.12 |
| Extra-Help | 1102 | | | | | | | |
| Overtime | 1105 | | | | | | | |
| Supplemental Payment | 1106 | | | 8.70 | 9.80 | | 9.80 | 9.80 |
| Term Payoffs/Buydown | 1107 | | | 7.10 | 6.36 | | 6.36 | 6.36 |
| Retirement Contribution | 1121 | | | 26.20 | 29.69 | | 29.69 | 29.69 |
| OASDI Contribution | 1122 | | | 8.90 | 10.20 | | 10.20 | 10.20 |
| FICA - Medicare | 1123 | | | 2.10 | 2.46 | | 2.46 | 2.46 |
| POB Debt Service | 1126 | | | 2.30 | | | | |
| Mgmt Retiree Health Benefit | 1128 | | | | | | | |
| Group Insurance | 1141 | | | 11.20 | 12.98 | | 12.98 | 12.98 |
| Life Ins. / Dept. Heads | 1142 | | | | 0.01 | | 0.01 | 0.01 |
| State Unemployment | 1143 | | | 0.10 | | | | |
| Management Disability | 1144 | | | 0.30 | 0.37 | | 0.37 | 0.37 |
| Worker's Compensation | 1165 | | | 1.40 | 1.59 | | 1.59 | 1.59 |
| 401K Plan | 1171 | | | 2.20 | 2.23 | | 2.23 | 2.23 |
| <i>Total Salaries & Employee Benefits</i> | | | | <i>203.80</i> | <i>229.81</i> | | <i>229.81</i> | <i>229.81</i> |

Services and Supplies

| | | | | | | | | |
|-------------------------------|------|--|--|------|------|--|------|------|
| Safety Clothing & Supplies | 2023 | | | 0.28 | 0.28 | | 0.28 | 0.28 |
| Telephone - Non ISF | 2032 | | | 0.26 | 0.27 | | 0.27 | 0.27 |
| Telephone ISF | 2033 | | | 2.81 | 2.98 | | 2.98 | 2.98 |
| Radio Comm. Equip - ISF | 2034 | | | | | | | |
| Housekeeping/Grounds-ISF | 2059 | | | | | | | |
| Insurance Allocated - ISF | 2071 | | | 9.22 | 1.29 | | 1.29 | 1.29 |
| Office Equipment Maintenance | 2102 | | | | 0.03 | | 0.03 | 0.03 |
| Other Equipment Maintenance | 2105 | | | | | | | |
| Building Improve. Maintenance | 2121 | | | | | | | |
| Building Improvements | 2123 | | | | | | | |
| Facilities - ISF Charge | 2125 | | | 7.80 | 8.16 | | 8.16 | 8.16 |
| Other Maintenance - ISF | 2128 | | | 0.08 | 0.18 | | 0.18 | 0.18 |
| Lab Supplies & Expenses | 2134 | | | | | | | |
| Memberships & Dues | 2141 | | | | 0.20 | | 0.20 | 0.20 |
| Education Allowance | 2154 | | | | 1.10 | | 1.10 | 1.10 |
| Indirect Cost Recovery | 2158 | | | 3.51 | | | | |



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EXPENDITURES

Services and Supplies

| | | | | | | | | |
|--------------------------------|------|--|----------|----------|--------|--|--------|--------|
| Miscellaneous Payments | 2159 | | | | | | | |
| Printing - Non ISF | 2171 | | | 1.22 | 1.18 | | 1.18 | 1.18 |
| Books & Publications | 2172 | | | | 0.12 | | 0.12 | 0.12 |
| Office Supplies | 2173 | | | 0.60 | 0.69 | | 0.69 | 0.69 |
| Postage & Express | 2174 | | | 0.84 | 0.52 | | 0.52 | 0.52 |
| Microfilm Supplies | 2175 | | | | | | | |
| Materials - ISF | 2176 | | | 0.25 | 0.33 | | 0.33 | 0.33 |
| Printing/Binding - ISF | 2177 | | | 0.10 | 0.10 | | 0.10 | 0.10 |
| Copy Machine Service - ISF | 2178 | | | 0.34 | 0.30 | | 0.30 | 0.30 |
| Computer Parts, Software, Etc. | 2179 | | | 3.55 | 3.03 | | 3.03 | 3.03 |
| UPS - PM2.5 | 2180 | | | | 0.30 | | 0.30 | 0.30 |
| Stores-ISF | 2181 | | | | 0.09 | | 0.09 | 0.09 |
| Hearing Board Members Fees | 2191 | | | 0.11 | 0.11 | | 0.11 | 0.11 |
| County EDP Charges - ISF | 2192 | | | | 0.01 | | 0.01 | 0.01 |
| Computer Services | 2195 | | | 1.23 | 0.88 | | 0.88 | 0.88 |
| Other Prof. & Special Services | 2199 | | | 9.86 | 4.00 | | 4.00 | 4.00 |
| Temporary Help | 2200 | | | 11.25 | | | | |
| Special Services - ISF | 2205 | | | | 0.01 | | 0.01 | 0.01 |
| VCMC Emergency Health Services | 2211 | | | | | | | |
| Advertising & Marketing | 2212 | | | 3.98 | | | | |
| GIS Charges - ISF | 2214 | | | | | | | |
| Public & Legal Notices | 2261 | | | | | | | |
| Rent/Lease Equip. - Non ISF | 2271 | | | | | | | |
| Building Leases & Rentals | 2281 | | | 10.16 | 6.72 | | 6.72 | 6.72 |
| Storage Charges - ISF | 2283 | | | 0.02 | 0.02 | | 0.02 | 0.02 |
| Small Tools & Instruments | 2291 | | | | 0.01 | | 0.01 | 0.01 |
| Minor Equipment | 2292 | | | | | | | |
| Furniture Fixture < \$3k ISF | 2294 | | | | | | | |
| Contracts-Other Grants | 2301 | | 1,624.72 | 1,626.95 | 167.97 | | 167.97 | 167.97 |
| Contracts-CM/VCTC | 2303 | | 3,209.12 | 3,209.12 | | | | |
| County Clerk | 2304 | | | 0.04 | 0.05 | | 0.05 | 0.05 |
| Transportation Charges - ISF | 2521 | | | 2.02 | 2.21 | | 2.21 | 2.21 |
| Private Vehicle Mileage | 2522 | | | 0.41 | 0.48 | | 0.48 | 0.48 |
| Conference & Seminar Exp. | 2523 | | | 1.30 | 1.32 | | 1.32 | 1.32 |
| Gas/Diesel Fuel - ISF | 2525 | | | 0.28 | 0.30 | | 0.30 | 0.30 |



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EXPENDITURES

Services and Supplies

| | | | | | | | | |
|------------------------------------|------|--|----------|----------|--------|--|--------|--------|
| Utilities - Other | 2541 | | | | | | | |
| Total Services and Supplies | | | 4,833.84 | 4,907.59 | 205.24 | | 205.24 | 205.24 |

Total EXPENDITURES

\$4,833.84 \$5,111.39 \$435.05 \$435.05 \$435.05

REVENUE

Intergovernmental Rev.

| | | | | | | | | |
|-------------------------------------|------|--|----------|----------|----------|--|----------|----------|
| DMV \$4.00-State | 9247 | | | | | | | |
| DMV 923 Grant-State | 9248 | | | | 696.38 | | 696.38 | 696.38 |
| Carl Moyer Admin | 9250 | | | 178.55 | 190.50 | | 190.50 | 190.50 |
| DMV 923 Admin | 9251 | | | 99.00 | 76.58 | | 76.58 | 76.58 |
| School Bus Program | 9371 | | 1,225.22 | 1,225.22 | | | | |
| Carl Moyer Grant-State | 9372 | | 3,209.12 | 3,209.12 | 1,359.01 | | 1,359.01 | 1,359.01 |
| Total Intergovernmental Rev. | | | 4,434.34 | 4,711.89 | 2,322.47 | | 2,322.47 | 2,322.47 |

Misc. Revenues

| | | | | | | | | |
|-----------------------------|------|--|--------|--------|--------|--|--------|--------|
| Reliant | 9373 | | | | | | | |
| Clean Air Fund/Other ARB | 9374 | | 49.50 | 49.50 | 124.86 | | 124.86 | 124.86 |
| Miscellaneous Revenue | 9772 | | | | | | | |
| Other Grant Revenue | 9779 | | 350.00 | 350.00 | 334.02 | | 334.02 | 334.02 |
| Total Misc. Revenues | | | 399.50 | 399.50 | 458.88 | | 458.88 | 458.88 |

Total REVENUE

\$4,833.84 \$5,111.39 \$2,781.35 \$2,781.35 \$2,781.35

Net District Cost

-\$2,346.30 -\$2,346.30 -\$2,346.30

Note:

In prior years, pass-through grants were included in the District's Operating Budget. On January 8, 2008, the Air Pollution Control Board approved the transfer of all revenues and expenditures associated with pass-through grants to a Special Revenue Fund. Pass-through grants do not financially affect the District's fund balance since all related expenditures (including rollover encumbrances) are supported by an equivalent amount of revenues.

The above Net District Cost/(Savings) is equivalent to the carry-over revenue of the estimated FY 2007-08 remaining pass-through grants that will rollover to FY 2008-09. Rollover encumbrances are not budgeted since appropriations are automatically established once the encumbrances rolled to FY 2008-09. (Dollars in Thousands)

Estimated Net Cost (Savings) (\$2,346.30)

Less: Estimated Rollover Encumbrances (not reflected in proposed budget):

Account 2301 - Other Grants \$ 987.29

Account 2303 - Carl Moyer (CM) 1,359.01

Total Estimated Rollover Encumbrances \$2,346.30

Net District Cost/(Savings) with rollover encumbrances -0-