



# **PROPOSED BUDGET**

**for**

**Fiscal Year 2023-2024**

**APCD STANDING COMMITTEE MEETING**

**April 11, 2023**

**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**  
**PROPOSED BUDGET**  
**Fiscal Year 2023-2024**

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# **ATTACHMENT 1**

## **Proposed Operating Budget (Fund O700)**

**Fiscal Year 2023-2024**



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0700  
DIVISION:6150

### PROPOSED OPERATING BUDGET SUMMARY FY 2023-2024

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

(Dollars in Thousands)

	Acct Code	Actual Fiscal Year 2021-2022	Fiscal Year Budget 2022-2023	Adjusted Budget	Fiscal Year Estimated 2022-2023	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>EXPENDITURES</b>									
<b>Salaries &amp; Employee Benefits</b>									
Regular Salaries	1101	3,756.13	4,267.40	4,267.40	4,052.69	4,364.90		4,364.90	
Extra-Help	1102	45.81	35.00	35.00	84.03	80.00		80.00	
Overtime	1105	0.21	2.00	2.00	2.22	2.00		2.00	
Supplemental Payment	1106	157.99	161.80	161.80	204.23	151.10		151.10	
Term Payoffs/Buydown	1107	167.02	130.90	130.90	142.91	132.90		132.90	
Retirement Contribution	1121	753.71	912.60	912.60	771.34	883.80		883.80	
OASDI Contribution	1122	243.39	272.20	272.20	269.75	277.20		277.20	
FICA - Medicare	1123	59.70	64.60	64.60	64.59	65.90		65.90	
Safe Harbor	1124	0.13			0.80				
Mgmt Retiree Health Benefit	1128	15.25	12.50	12.50	16.42	12.50		12.50	
457 Supplemental Retirement	1130	0.11			1.10				
Group Insurance	1141	583.29	678.00	678.00	584.95	751.90		751.90	
Life Ins. / Dept. Heads	1142	1.57	0.80	0.80	1.49	0.80		0.80	
State Unemployment	1143	9.89	13.60	13.60	5.81	13.80		13.80	
Management Disability	1144	11.60	9.90	9.90	13.82	13.00		13.00	
Worker's Compensation	1165	43.22	95.10	95.10	40.71	96.90		96.90	
401K Plan	1171	78.27	85.30	85.30	99.04	85.80		85.80	
<i>Total Salaries &amp; Employee Benefit</i>		<i>5,927.29</i>	<i>6,741.70</i>	<i>6,741.70</i>	<i>6,355.90</i>	<i>6,932.50</i>		<i>6,932.50</i>	
<b>Services and Supplies</b>									
Safety Clothing & Supplies	2021	5.03	8.65	8.65	2.60	8.90		8.90	
Telephone - Non ISF	2031	32.08	36.93	38.71	38.71	36.04		36.04	
Telephone ISF	2032	3.37	1.87	1.87	3.02	3.27		3.27	
Housekeeping/Grounds	2058	0.29							
Insurance Allocated - ISF	2071	25.59	81.28	81.28	79.95	91.45		91.45	
Office Equipment Maintenance	2101		1.39	1.39	0.46	1.37		1.37	
Other Equipment Maintenance	2102	2.66	11.68	11.68	1.38	11.52		11.52	
Small Tools & Instruments	2104		0.30	0.30	0.30	0.30		0.30	
Building Improve/Maint	2112	199.13	80.82	80.82	156.22	158.41		158.41	
Facilities - ISF Charge	2114	69.64	69.80	69.80	70.11	72.83		72.83	
Facilities Projects ISF	2115	9.37	4.67	4.67	2.80	4.61		4.61	



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(Dollars in Thousands)

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<b>EXPENDITURES</b>									
<b>Services and Supplies</b>									
Other Maintenance - ISF	2116	0.46	0.93	0.93	2.76	2.76		2.76	
Lab Supplies & Expenses	2121	16.50	60.65	39.77	25.00	65.25		65.25	
Memberships & Dues	2131	10.98	11.31	11.31	11.31	13.31		13.31	
Indirect Cost Recovery	2158	91.81	87.28	87.28	86.64	102.83		102.83	
Miscellaneous Payments	2159	10.44	2.00	2.00	1.50	2.00		2.00	
Office Supplies	2161	14.48	20.18	20.18	20.18	20.36		20.36	
Printing - Non ISF	2162	0.02	1.00	1.00	2.80	1.00		1.00	
Books & Publications	2163	0.77	3.68	3.68	1.00	4.11		4.11	
Mail Center ISF	2164	7.32	7.94	7.94	8.27	7.70		7.70	
Purchasing Charges ISF	2165	5.23	5.98	5.98	5.44	5.47		5.47	
Printing/Binding - ISF	2166	6.65	1.74	1.74	3.70	4.00		4.00	
Copy Machine Service - ISF	2167	2.43	5.23	5.23	7.63	3.66		3.66	
Stores-ISF	2168	0.76	0.47	0.47	0.74	0.92		0.92	
Postage Non ISF	2169	7.07	7.01	7.01	7.81	6.91		6.91	
Computer Parts, Software, Etc	2179	45.59	82.00	84.88	36.76	91.23		91.23	
Hearing Board Members Fees	2181	0.60	2.25	2.25	1.50	2.25		2.25	
Temporary Help	2192	21.51							
Advertising & Marketing	2193	2.56	25.85	25.85	4.00	45.85		45.85	
Computer Services	2194	43.60	164.91	167.22	95.14	126.13		126.13	
Grants Governmental / Non-County	2196	50.00	82.00	82.00	57.00	57.00	25.00	82.00	
Other Prof. & Special Services	2199	132.23	178.18	178.18	178.18	172.93		172.93	
Employee Health Services Health Care	2201	2.78	5.61	5.61	2.76	3.69		3.69	
Information Technology ISF	2202	0.53	0.56	0.56	0.55	1.04		1.04	
GIS Charges - ISF	2203	0.92	1.05	1.05	1.00	1.83		1.83	
Special Services - ISF	2206	0.19	0.47	0.47	0.18	0.46		0.46	
Public & Legal Notices	2221	1.36	6.80	6.80	1.20	8.00		8.00	
Building Rent - Non County	2241	0.30	0.30	0.30	0.30	0.30		0.30	
Storage Charges - ISF	2244	4.15	4.86	4.86	4.14	4.33		4.33	
Furniture/Fixtures <5000	2262	2.43	18.69	18.69	5.80	9.21		9.21	
Minor Equipment	2264	2.16	0.50	3.67	0.50	0.50		0.50	



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<b>EXPENDITURES</b>									
<b>Services and Supplies</b>									
Training ISF	2272		0.30	0.30	0.30	0.30		0.30	
Education Allowance	2273	0.14	9.15	9.15	2.00	9.15		9.15	
Private Vehicle Mileage	2291	6.32	14.96	14.96	6.43	15.07		15.07	
Conference & Seminar Exp.	2292	11.33	57.45	57.45	57.45	50.94		50.94	
UPS - PM2.5	2293	0.36	2.80	4.95	2.00	2.80		2.80	
Misc. Trans. & Travel	2299	0.22	0.50	0.50	0.50	0.50		0.50	
Gas/Diesel Fuel - ISF	2301	10.53	8.41	8.41	10.12	11.27		11.27	
Transportation Charges - ISF	2302	38.36	52.98	52.98	52.98	38.74		38.74	
Motorpool ISF	2303		0.40	0.40	0.30	0.40		0.40	
Transportation Work Order	2304	1.05	0.93	0.93	1.50	7.37		7.37	
Utilities - Other	2311	10.48	12.00	12.00	11.00	13.00		13.00	
<i>Total Services and Supplies</i>		<i>911.78</i>	<i>1,246.70</i>	<i>1,238.11</i>	<i>1,073.92</i>	<i>1,303.27</i>	<i>25.00</i>	<i>1,328.27</i>	

<b>Contingencies</b>									
Contingencies	6101		300.00	300.00		300.00		300.00	
<i>Total Contingencies</i>			<i>300.00</i>	<i>300.00</i>		<i>300.00</i>		<i>300.00</i>	

<b>Capital Assets</b>									
APCD Bldg 4567 Telephone	4232	569.97	90.00	90.00	90.00	90.00		90.00	
Equipment	4601	117.22	85.30	220.86	215.00	148.27		148.27	
Vehicles	4671	91.02	175.00	175.00	195.00	200.00		200.00	
Computer Equipment / Softw	4701	108.17	140.00	157.07	76.00	323.00		323.00	
<i>Total Capital Assets</i>		<i>886.38</i>	<i>490.30</i>	<i>642.93</i>	<i>576.00</i>	<i>761.27</i>		<i>761.27</i>	

<b>Total EXPENDITURES</b>		<b>\$7,725.45</b>	<b>\$8,778.70</b>	<b>\$8,922.74</b>	<b>\$8,005.82</b>	<b>\$9,297.04</b>	<b>\$25.00</b>	<b>\$9,322.04</b>	
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## REVENUE

<b>Permits</b>									
Emission Fees	8721	2,234.80	2,337.60	2,337.60	2,437.90	2,535.42		2,535.42	
Ag Engine Renewals	8722	38.53	37.00	37.00	42.00	42.00		42.00	
Permits (A-C/P-O)	8731	210.74	185.76	185.76	204.96	204.96		204.96	
PERP Fees	9708	55.81	50.00	50.00	60.00	60.00		60.00	



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<b>REVENUE</b>									
Total Permits		2,539.88	2,610.36	2,610.36	2,744.86	2,842.38		2,842.38	
<b>Other Licences &amp; Fees</b>									
Rule 47	8761	168.49	156.00	156.00	200.00	200.00		200.00	
Asbestos Fees	8771	114.66	125.00	125.00	100.00	100.00		100.00	
Air Toxic Hot Spots Fees	8772	17.80	17.00	17.00	18.00	17.00		17.00	
Title V Annual Compliance R	8798	25.82	22.00	22.00	20.00	20.00		20.00	
Variance Fees	8799	4.00	5.50	5.50	5.00	5.00		5.00	
Total Other Licences & Fees		330.77	325.50	325.50	343.00	342.00		342.00	
<b>Fines, Forfeitures &amp; Penalties</b>									
Fines	8821	383.01	120.00	120.00	480.00	150.00		150.00	
Penalties	8831	12.05	11.00	11.00	13.00	13.00		13.00	
Total Fines, Forfeitures & Penalties		395.06	131.00	131.00	493.00	163.00		163.00	
<b>Rev-Use of Money &amp; Prop</b>									
Interest Earnings	8911	29.42	30.00	30.00	110.00	150.00		150.00	
Leases/Rents	8931	306.19	300.00	300.00	309.00	319.82		319.82	
Other Lease Revenue	8938	115.08			72.93	94.32		94.32	
Total Rev-Use of Money & Prop		450.69	330.00	330.00	491.93	564.14		564.14	
<b>Intergovernmental Rev.</b>									
State Grants	9131	193.53	200.00	200.00	192.10	192.00		192.00	
DMV \$4.00-State	9252	3,101.09	3,130.00	3,130.00	3,100.00	3,150.00		3,150.00	
Federal Grant 105 & 103 EPA	9351	1,154.16	1,140.52	1,161.52	1,204.79	1,355.70		1,355.70	
Total Intergovernmental Rev.		4,448.78	4,470.52	4,491.52	4,496.89	4,697.70		4,697.70	
<b>Charges for Services</b>									
Land Use - EIR	9481	3.58	5.00	5.00	3.00	5.00		5.00	
Total Charges for Services		3.58	5.00	5.00	3.00	5.00		5.00	
<b>Misc. Revenues</b>									
Other Grant Revenue	9780	142.38	124.00	124.00	93.50	124.00		124.00	
Miscellaneous Revenue	9790	21.41	5.00	5.00	10.00	10.00		10.00	



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<b>REVENUE</b>								
Total Misc. Revenues	163.79	129.00	129.00	103.50	134.00		134.00	
Total REVENUE	\$8,332.55	\$8,001.38	\$8,022.38	\$8,676.18	\$8,748.22		\$8,748.22	
Net District Cost	-\$607.10	\$777.32	\$900.36	-\$670.36	\$548.82	\$25.00	\$573.82	\$0.00

#### Staffing:

Authorized - 43

Full-Time Equivalent (FTE) - 43



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2023-2024

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza, CPA  
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## PROPOSED OPERATING FUND BUDGET VS. PRIOR YEAR ADOPTED OPERATING FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/-]	VARIANCE PERCENT %
<b>EXPENDITURES</b>					
<b>Salaries &amp; Employee Benefits</b>					
Regular Salaries	1101	4,267.40	4,364.90	97.50	2.28%
Extra-Help	1102	35.00	80.00	45.00	128.57%
Overtime	1105	2.00	2.00	0.00	0.00%
Supplemental Payment	1106	161.80	151.10	-10.70	-6.61%
Term Payoffs/Buydown	1107	130.90	132.90	2.00	1.53%
Retirement Contribution	1121	912.60	883.80	-28.80	-3.16%
OASDI Contribution	1122	272.20	277.20	5.00	1.84%
FICA - Medicare	1123	64.60	65.90	1.30	2.01%
Mgmt Retiree Health Benefit	1128	12.50	12.50	0.00	0.00%
Group Insurance	1141	678.00	751.90	73.90	10.90%
Life Ins. / Dept. Heads	1142	0.80	0.80	0.00	0.00%
State Unemployment	1143	13.60	13.80	0.20	1.47%
Management Disability	1144	9.90	13.00	3.10	31.31%
Worker's Compensation	1165	95.10	96.90	1.80	1.89%
401K Plan	1171	85.30	85.80	0.50	0.59%
<b>Total Salaries and Employee Benefits</b>		<b>\$ 6,741.70</b>	<b>\$ 6,932.50</b>	<b>190.80</b>	<b>2.83%</b>
<b>Services and Supplies</b>					
Safety Clothing & Supplies	2021	8.65	8.90	0.25	2.89%
Telephone - Non ISF	2031	36.93	36.04	-0.89	-2.41%
Telephone ISF	2032	1.87	3.27	1.40	74.87%



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	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/-]	VARIANCE PERCENT %
<b>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Insurance Allocated - ISF	2071	81.28	91.45	10.17	12.51%
Office Equipment Maintenance	2101	1.39	1.37	-0.02	-1.44%
Other Equipment Maintenance	2102	11.68	11.52	-0.16	-1.37%
Small Tools & Instruments	2104	0.30	0.30	0.00	0.00%
Building Improve/Maint	2112	80.82	158.41	77.59	96.00%
Facilities - ISF Charge	2114	69.80	72.83	3.03	4.34%
Facilities Projects ISF	2115	4.67	4.61	-0.06	-1.28%
Other Maintenance - ISF	2116	0.93	2.76	1.83	196.77%
Lab Supplies & Expenses	2121	60.65	65.25	4.60	7.58%
Memberships & Dues	2131	11.31	13.31	2.00	17.68%
Indirect Cost Recovery	2158	87.28	102.83	15.55	17.82%
Miscellaneous Payments	2159	2.00	2.00	0.00	0.00%
Office Supplies	2161	20.18	20.36	0.18	0.89%
Printing - Non ISF	2162	1.00	1.00	0.00	0.00%
Books & Publications	2163	3.68	4.11	0.43	11.68%
Mail Center ISF	2164	7.94	7.70	-0.24	-3.02%
Purchasing Charges ISF	2165	5.98	5.47	-0.51	-8.53%
Printing/Binding - ISF	2166	1.74	4.00	2.26	129.89%
Copy Machine Service - ISF	2167	5.23	3.66	-1.57	-30.02%
Stores-ISF	2168	0.47	0.92	0.45	95.74%
Postage Non ISF	2169	7.01	6.91	-0.10	-1.43%



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<b>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Computer Parts, Software, Etc.	2179	82.00	91.23	9.23	11.26%
Hearing Board Member Fees	2181	2.25	2.25	0.00	0.00%
Advertising & Marketing	2193	25.85	45.85	20.00	77.37%
Computer Services	2194	164.91	126.13	-38.78	-23.52%
Grants Governmental / Non-Governmental	2196	82.00	82.00	0.00	0.00%
Other Prof. & Special Services	2199	178.18	172.93	-5.25	-2.95%
Employee Health Services HCA	2201	5.61	3.69	-1.92	-34.22%
Information Technology ISF	2202	0.56	1.04	0.48	85.71%
GIS Charges - ISF	2203	1.05	1.83	0.78	74.29%
Special Services - ISF	2206	0.47	0.46	-0.01	-2.13%
Public & Legal Notices	2221	6.80	8.00	1.20	17.65%
Building Rent - Non County	2241	0.30	0.30	0.00	0.00%
Storage Charges - ISF	2244	4.86	4.33	-0.53	-10.91%
Furniture/Fixtures <5000	2262	18.69	9.21	-9.48	-50.72%
Minor Equipment	2264	0.50	0.50	0.00	0.00%
Training ISF	2272	0.30	0.30	0.00	0.00%
Education Allowance	2273	9.15	9.15	0.00	0.00%
Private Vehicle Mileage	2291	14.96	15.07	0.11	0.74%
Conference & Seminar Exp.	2292	57.45	50.94	-6.51	-11.33%
UPS - PM2.5	2293	2.80	2.80	0.00	0.00%



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<b>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Misc. Trans. & Travel	2299	0.50	0.50	0.00	0.00%
Gas/Diesel Fuel - ISF	2301	8.41	11.27	2.86	34.01%
Transportation Charges - ISF	2302	52.98	38.74	-14.24	-26.88%
Motorpool ISF	2303	0.40	0.40	0.00	0.00%
Transportation Work Order	2304	0.93	7.37	6.44	692.47%
Utilities - Other	2311	12.00	13.00	1.00	8.33%
<b>Total Services and Supplies</b>		<b>\$ 1,246.70</b>	<b>\$ 1,328.27</b>	<b>81.57</b>	<b>6.54%</b>
<b>Fixed Assets</b>					
APCD Bldg 4567 Telephone Rd	4232	90.00	90.00	0.00	0.00%
Lab Equipment	4601	85.30	148.27	62.97	73.82%
Vehicles	4671	175.00	200.00	25.00	14.29%
Computer Equipment/Software	4701	140.00	323.00	183.00	130.71%
Computer Equipment/Software	4889	0.00	0.00	0.00	0.00%
<b>Total Fixed Assets</b>		<b>\$ 490.30</b>	<b>\$ 761.27</b>	<b>270.97</b>	<b>55.27%</b>
<b>Contingencies</b>					
Contingencies	6101	300.00	300.00	0.00	0.00%
<b>Total Contingencies</b>		<b>\$ 300.00</b>	<b>\$ 300.00</b>		
<b>Total EXPENDITURES</b>		<b>\$ 8,778.70</b>	<b>\$ 9,322.04</b>	<b>543.34</b>	<b>6.19%</b>



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2023-2024

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

## PROPOSED OPERATING FUND BUDGET VS. PRIOR YEAR ADOPTED OPERATING FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %
<b>REVENUE</b>					
<b>Permits</b>					
Emission Fees	8721	2,337.60	2,535.42	197.82	8.46%
Ag Engine Renewals	8722	37.00	42.00	5.00	13.51%
Permits (A-C/P-O)	8731	185.76	204.96	19.20	10.34%
PERP Fees	9708	50.00	60.00	10.00	20.00%
<b>Total Permits</b>		<b>\$ 2,610.36</b>	<b>\$ 2,842.38</b>	<b>232.02</b>	<b>8.89%</b>
<b>Fines, Forfeitures &amp; Penalties</b>					
Fines	8821	120.00	150.00	30.00	25.00%
Penalties	8831	11.00	13.00	2.00	18.18%
<b>Total Fines, Forfeitures &amp; Penalties</b>		<b>\$ 131.00</b>	<b>\$ 163.00</b>	<b>32.00</b>	<b>43%</b>
<b>Rev-Use of Money &amp; Prop</b>					
Interest Earnings	8911	30.00	150.00	120.00	400.00%
Other Lease Revenue	8938	0.00	94.32	94.32	100.00%
Leases/Rents	8931	300.00	319.82	19.82	6.61%
<b>Total Rev-Use of Money &amp; Prop</b>		<b>\$ 330.00</b>	<b>\$ 564.14</b>	<b>234.14</b>	<b>70.95%</b>
<b>Intergovernmental Rev.</b>					
State Grants	9131	200.00	192.00	-8.00	-4.00%
DMV \$4.00-State	9252	3,130.00	3,150.00	20.00	0.64%
Federal Grant 105 & 103 EPA	9351	1,140.52	1,355.70	215.18	18.87%
<b>Total Intergovernmental Rev.</b>		<b>\$ 4,470.52</b>	<b>\$ 4,697.70</b>	<b>227.18</b>	<b>5.08%</b>
<b>Charges for Services</b>					
Land Use - EIR	9481	5.00	5.00	0.00	0.00%
<b>Total Charges for Services</b>		<b>\$ 5.00</b>	<b>\$ 5.00</b>		
<b>Misc. Revenues</b>					
Other Grant Revenue	9780	124.00	124.00	0.00	0.00%
Miscellaneous Revenue	9790	5.00	10.00	5.00	100.00%
<b>Total Misc. Revenues</b>		<b>\$ 129.00</b>	<b>\$ 134.00</b>	<b>5.00</b>	<b>3.88%</b>



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2023-2024

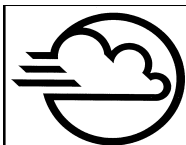
FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

## PROPOSED OPERATING FUND BUDGET VS. PRIOR YEAR ADOPTED OPERATING FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/-]	VARIANCE PERCENT %
<b>REVENUE</b>					
<b>Other Licenses &amp; Fees</b>					
Rule 47	8761	156.00	200.00	44.00	28.21%
Asbestos Fees	8771	125.00	100.00	-25.00	-20.00%
Air Toxic Hot Spots Fees	8772	17.00	17.00	0.00	0.00%
Title V Annual Compliance Review	8798	22.00	20.00	-2.00	-9.09%
Variance Fees	8799	5.50	5.00	-0.50	-9.09%
<b>Total Other Licenses &amp; Fees</b>		<b>\$ 325.50</b>	<b>\$ 342.00</b>	<b>16.50</b>	<b>5.07%</b>
<b>Total REVENUE</b>		<b>\$ 8,001.38</b>	<b>\$ 8,748.22</b>	<b>746.84</b>	<b>9.33%</b>
<b>District Net Cost</b>		<b>\$ 777.32</b>	<b>\$ 573.82</b>	<b>-203.50</b>	<b>-26.18%</b>

**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT****Staffing Detail -Full-time Equivalent (FTE) and Base Salary****(Amount in Thousands)****Fiscal Year 2023-2024**

CONTACT PERSON

Nancy S Mendoza. CPA

**Fund: 0700 - General Fund (Operating)**

Budget Unit: 6150

Agy: APC

		*--PROPOSED--*	
		APPROX. MONTHLY MIN - MAX	
POSITION CODE	POSITION TITLE	AUTH FTE	as of JULY 1, 2023
9101	APCD-Air Pollution Control Officer	1	13,500 - 19,932
9104	APCD-Mgr, Office Systems	1	7,672 - 11,709
9106	APCD-Fiscal Officer	1	8,055 - 10,311
9102	APCD-Mgr, Fiscal/Admin Services	1	8,655 - 12,118
9157	APCD-Mgr, Engineering	1	8,484 - 12,106
9158	APCD-Mgr, Monitoring	1	8,525 - 11,961
9143	APCD-Mgr. Compliance	1	8,525 - 11,962
9144	APCD-Mgr. Planning & Rules	1	8,399 - 11,984
9111	APCD-Public Information Officer-Confidential	1	5,960 - 9,190
9111	APCD-Public Information Specialist	0	6,279 - 8,807
9112	APCD - AQ Permit Processing Specialist I	1	5,514 - 7,733
9122	APCD-Supervising AQ Engineer	2	7,378 - 10,527
9121	APCD- AQ Engineer II	3	6,880 - 9,826
9120	APCD- AQ Engineer I	2	6,003 - 8,595
9140	APCD-AQ Specialist I	1	5,227 - 7,331
9141	APCD-AQ Specialist II	10	6,277 - 8,806
9142	APCD-Supervising AQ Specialist	2	6,741 - 9,458
9151	APCD-AQ Meteorologist II	1	6,277 - 8,805
9156	APCD-Mgmt Asst IV-Confidential	2	4,435 - 7,132
9172	APCD-AQ Instrument Technician III	2	6,277 - 8,806
9173	APCD-Supervising AQ Instrument Tech	0	6,390 - 8,965
9176	APCD-AQ Technician II	2	4,259 - 5,947
1187	APCD-Fiscal Technician II	1	3,987 - 5,580
9182	*Office Systems Coordinator IV	3	5,972 - 8, 375
9195	APCD-Office Assistant III	0	3,219 - 4,500
1182	*APCD-Office Assistant IV	2	3,460 - 4,838
STAFFING - Fund 0700		<u>43.0</u>	
	Extra-Help	2.0	
	Student Worker III	1.0	\$16.28 per hour
TOTAL STAFFING - Fund 0700		<u>46.0</u>	

*\*Placeholder for reclassification. Actual classification to be determined.*

Base Salaries reference - County of Ventura Human Resources website

# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## AIR POLLUTION CONTROL BOARD

**COUNTY SUPPORT SERVICES**  
 Treasurer  
 Auditor-Controller  
 County Counsel  
 Human Resources  
 Information Systems Department  
 General Services Agency

## AIR POLLUTION CONTROL OFFICER / EXECUTIVE OFFICER (1)

### Public Information

Public Information Officer (1)  
 Public Information Specialist  
*unfilled* (1)  
 TOTAL = 2

### Fiscal and Administration

#### Manager (1)

#### Fiscal

Fiscal Officer (1)  
 Fiscal Technician II (1)  
 \*Accountant (1)

#### Admin Services and HR

Mgmt Asst IV- (1)  
 HR Asst (1)  
 Office Assistant IV (1)  
 Student Worker / Extra-Help (3)

TOTAL = 10

### Information Systems

#### Manager (1)

\*Office Systems  
 Coordinator IV (3)

TOTAL = 4

### Monitoring

#### Manager (1)

Supv AQ Instrument Tech  
*unfilled* (1)  
 AQ Specialist II (1)  
 AQ Instrument Tech III (2)  
 AQ Meteorologist II (1)

TOTAL = 6

### Compliance

#### Manager (1)

Supv AQ Specialist (2)  
 AQ Engineer II (1)  
 AQ Specialist I/II (7)  
 AQ Technician II (1)

TOTAL = 12

### Engineering

#### Manager (1)

Supv AQ Engineer (1)  
 AQ Engineer I/II (2)  
 AQ Permit Processing  
 Specialist I (1)  
 AQ Technician II (1)  
 \*Office Assistant IV (1)

TOTAL = 7

### Planning, Rules, and Incentives

#### Manager (1)

Supv AQ Engineer (1)  
Planning  
 AQ Engineer II (1)  
 AQ Specialist II (3)

#### Rules and Incentives

Supervising AQ Engineer  
*unfilled* (1)  
 AQ Engineer I (1)  
 AQ Specialist I/II (3)

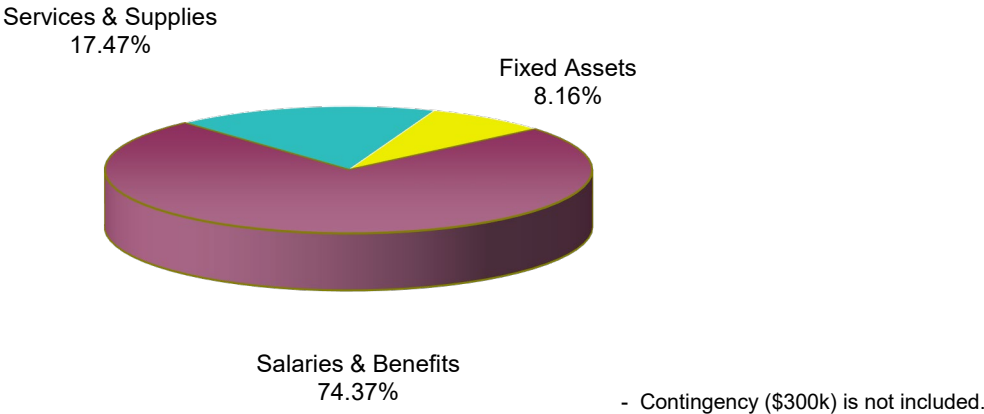
TOTAL = 11

47 FTE budgeted positions (4 FTE for Fund 7002)  
 3 budgeted extra-help/student workers  
 3 FTE unfilled/non-budgeted positions  
 = 53 Total

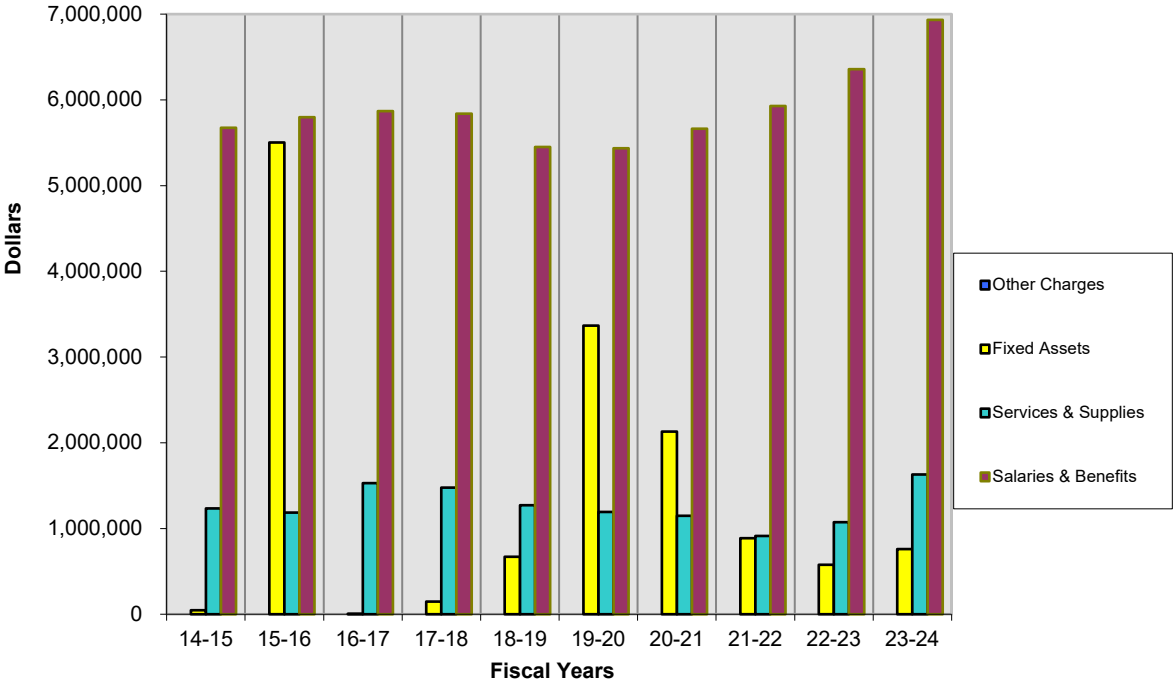
\*placeholder title

## PROPOSED FY 2023-24 ORGANIZATIONAL CHART

**Fiscal Year 2023-2024  
Proposed Budget Appropriations  
Fund O700**

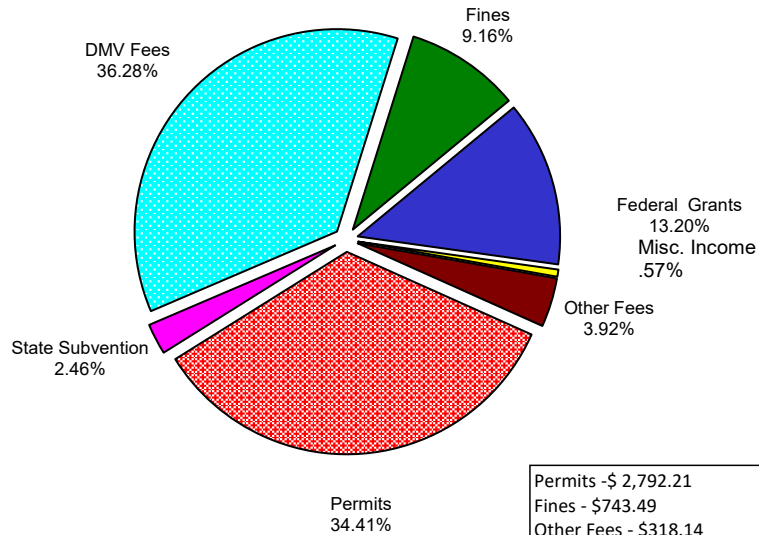


**Expenditures History  
(Excluding Pass-Through Grants & Contingencies)  
Fiscal Years 2014-2015 through 2023-2024  
Fund O700**



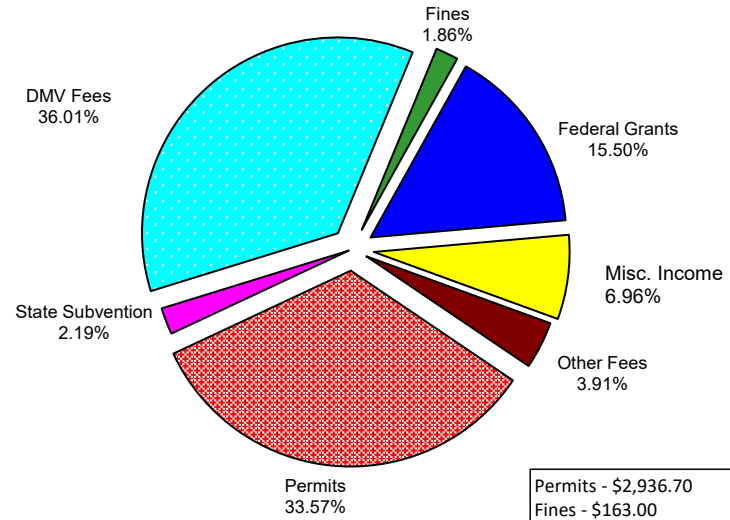
**Ventura County Air Pollution Control District**  
**Financing Resources Comparison**  
**Fiscal Year 2014-2015 vs Fiscal Year 2023-2024**  
**Fund O700**  
**(Dollars in Thousands)**

**Fiscal Year 2014-2015**



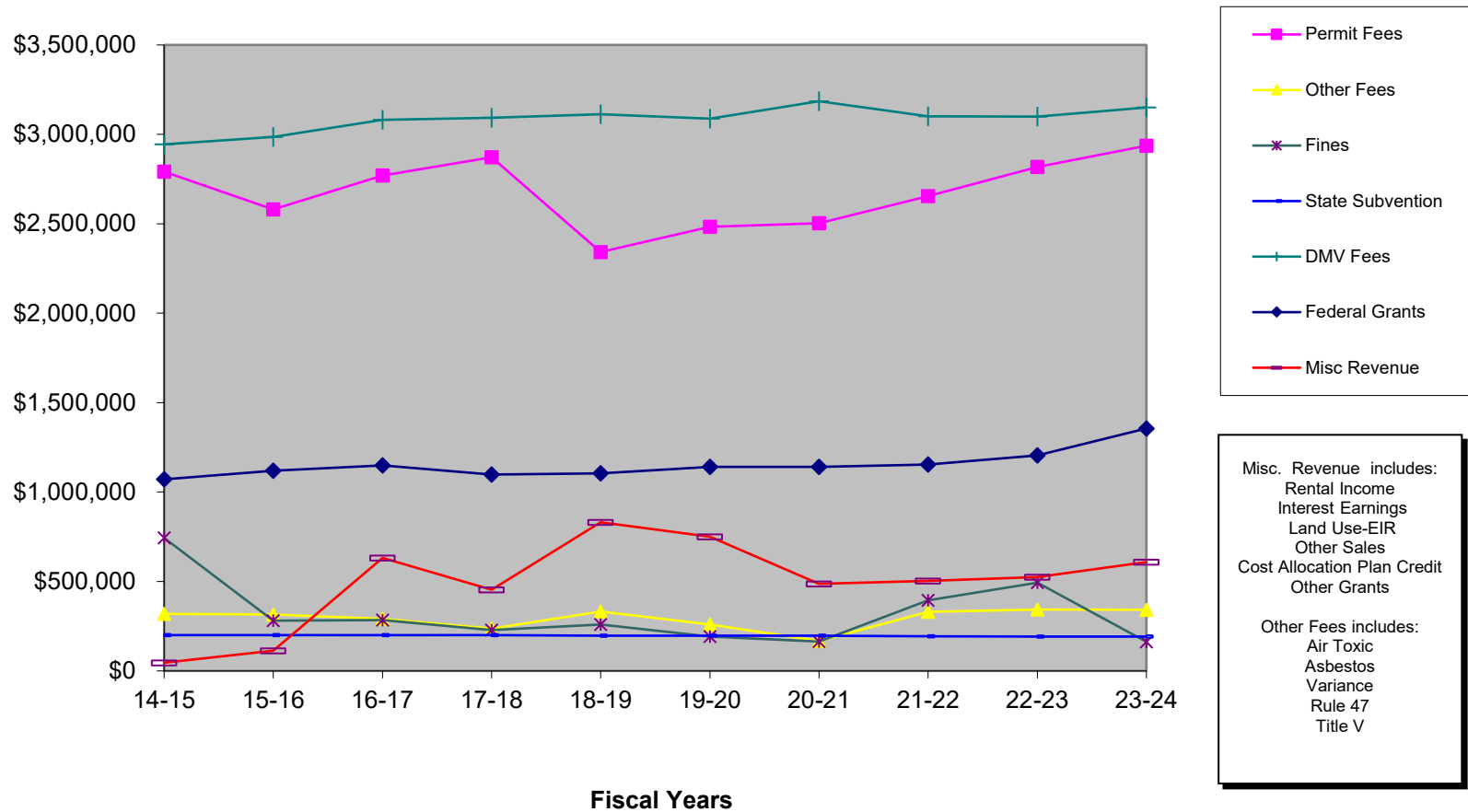
Permits - \$ 2,792.21  
 Fines - \$743.49  
 Other Fees - \$318.14  
 DMV Fees - \$2,944.23  
 Federal Grants - \$1,071.27  
 State Subvention - \$200.08  
 Misc Revenue - \$46.03  
**Total Revenues - \$8,115.45**

**Fiscal Year 2023-2024**



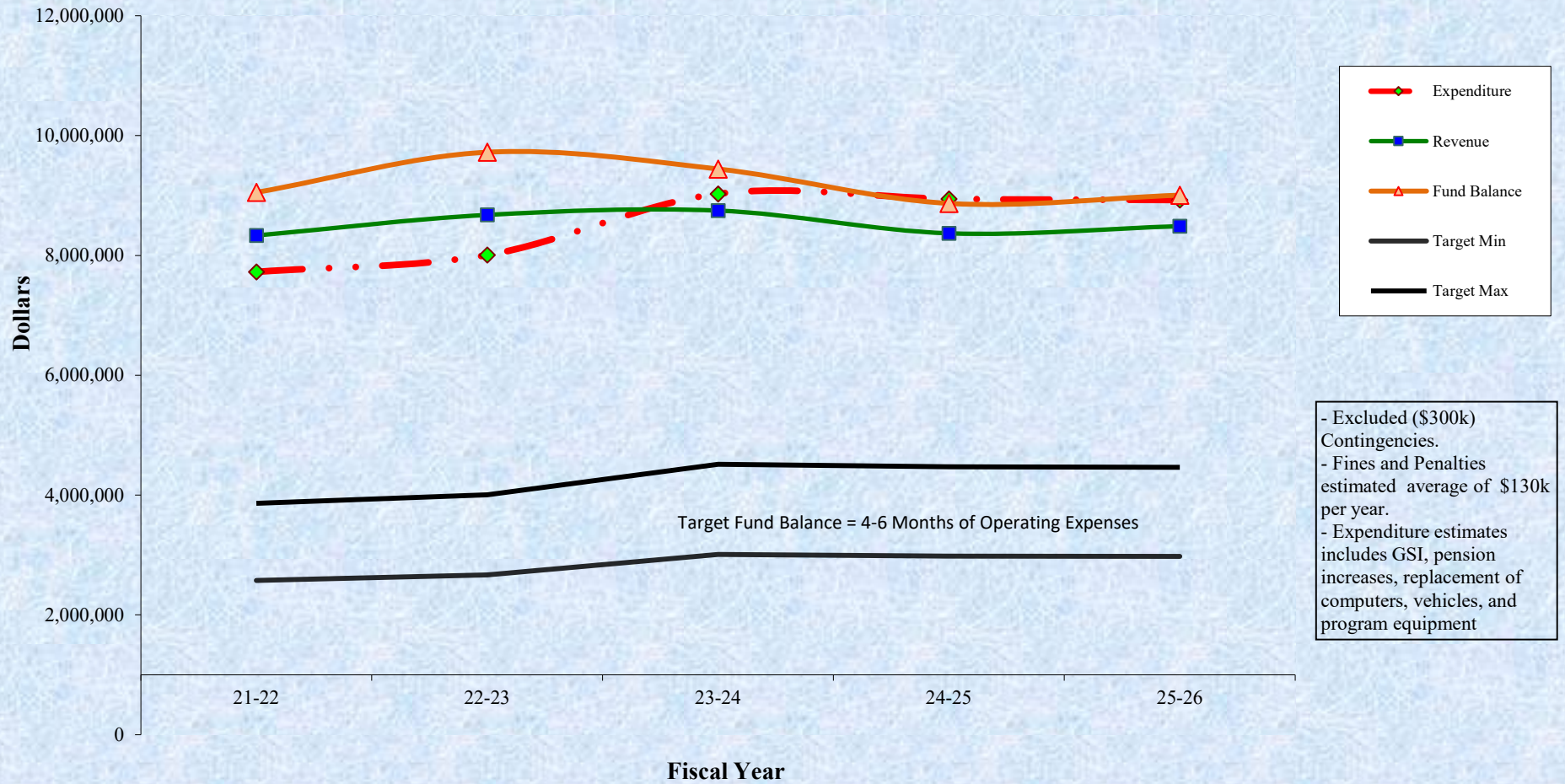
Permits - \$2,936.70  
 Fines - \$163.00  
 Other Fees - \$342.00  
 DMV Fees - \$3,150.00  
 Federal Grants - \$1,355.70  
 State Subvention - \$192.00  
 Misc Revenue - \$608.82  
**Total Revenues - \$8,748.22**

**Ventura County Air Pollution Control District**  
**Operating Revenue History**  
**Fiscal Year 2014-2015 through 2023-2024**  
**Fund O700**



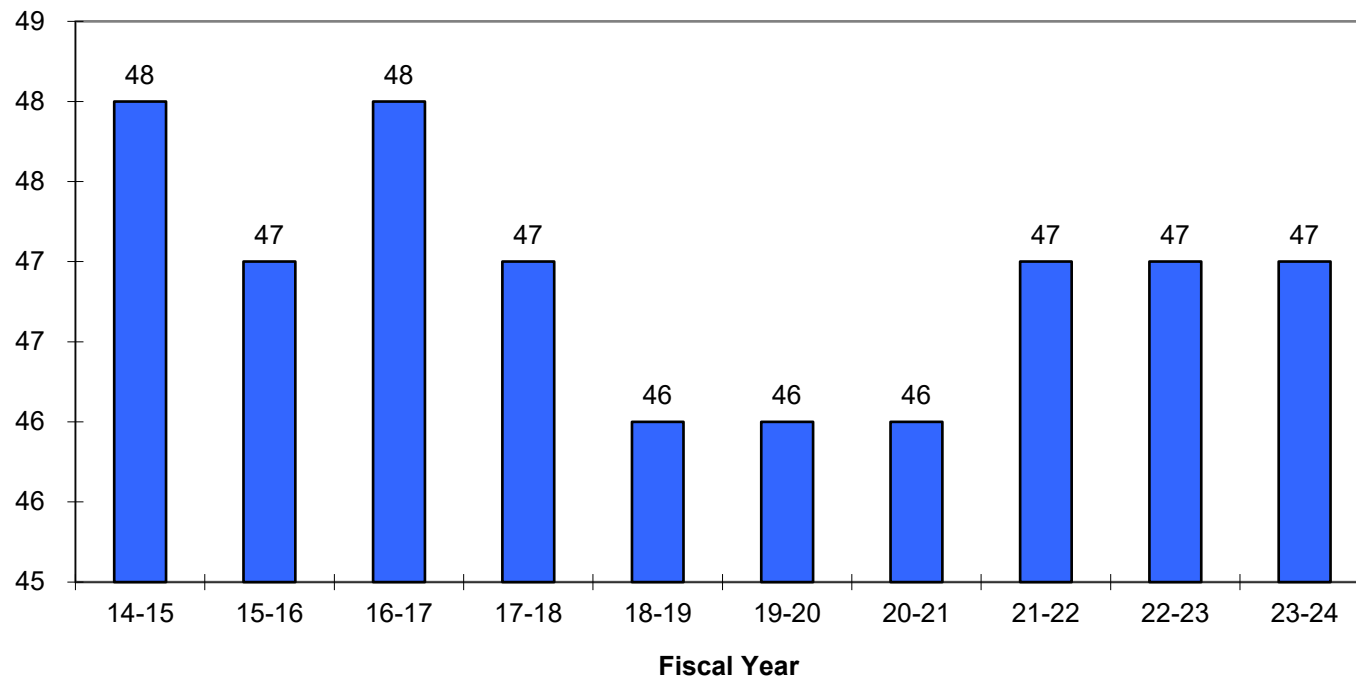
# Ventura County Air Pollution Control District Expenditure, Revenue, and Fund Balance Projections For Fiscal Years 2021-22 through 2025-2026 Fund O700

(with Prior Year Actual as baseline)



**Ventura County Air Pollution Control District  
District Staffing History  
Fiscal Years 2014-2015 through 2023-2024  
Operating Fund O700 and Special Revenue Fund O701**

Authorized Full Time Equivalent (FTE)



Student Worker/Extra-Help not included

## **ATTACHMENT 2**

### **Proposed Fund Balance Provisions and Estimated Fund Balance at June 30, 2024 (Fund O700)**

**Fiscal Year 2023-2024**

**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**  
**PROPOSED (PRELIMINARY) FUND BALANCE PROVISIONS AND ESTIMATED ENDING FUND BALANCE AT JUNE 30, 2024**  
**FY 2023-2024**

DESCRIPTION	BEGINNING FUND BALANCE AT July 1, 2022	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATIONS (RECOMMENDED)	ESTIMATED INCREASE TO BE PROVIDED IN BUDGET YEAR (RECOMMENDED)	PRELIMINARY FUND BALANCE PROVISIONS FOR FY 2023-24	ESTIMATED NET (COST)/SAVINGS OF PROPOSED BUDGET YEAR	ESTIMATED FUND BALANCE AT JUNE 30, 2024
<b>ASSIGNED :</b>						
FIXED ASSET ACQUISITION	200,000			200,000		200,000
LITIGATION	300,000			300,000		300,000
APPROPRIATED FUND BALANCE FOR FY 2023-2024 [a]			573,820 [a]	573,820	(573,820) [a]	-
<b>UNASSIGNED: [d]</b>	8,570,979	(573,820) [a] 670,360 [a]		8,667,519		8,667,519
<b>TOTAL</b>	<u>9,070,979</u>	<u>96,540</u>	<u>573,820</u>	<b>9,741,339</b>		<b>9,167,519</b>

[b]

[c]

[a]

Estimated Financing Resources (Revenue) Fiscal Year 2023-2024

8,748,220

Estimated Financing Uses (Expenses) for Fiscal Year 2023-2024

9,322,040

Appropriated Fund Balance for Fiscal Year 2023-2024

(573,820)

-

Contingency  
942,635

Note: Per GASB 54, appropriated fund balance equivalent to the anticipated gap between appropriations and estimated revenues in the next budget period should be reported separately as assigned.

Estimated Fund Balance at June 30, 2023 with projected net cost/savings

9,741,339

Less: Reported Fund Balance per VCFMS (estimated at July 1, 2022)

9,070,979

Unassigned Fund Balance Adjustment - Increase/(Decrease)

670,360

[b] Per Ventura County Financial Management System (VCFMS) information with adjustments.  
Fund Balance reported in VCFMS may vary slightly due to minor rounding off differences.

[c] Estimated Beginning Fund Balance

[d] The unassigned fund balance includes a Fund Balance Reserve policy equivalent to 4-6 months of Budgeted Appropriations.  
Fund Reserve Policy amount using the upper range (6 months).

Note: Fund Balance reported in VCFMS may slightly vary due to minor rounding off differences.

**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**  
**ANALYSIS OF FUND BALANCE - UNASSIGNED (OPERATIONS)**  
**AS OF JUNE 30, 2023**

ESTIMATED FUND BALANCE AS OF June 30, 2023	LESS:  [b] <u>Accts. 5810/5811/5816/5817</u>	[b] <u>Accts. 5420/5950</u>  ESTIMATED AVAILABLE /UNASSIGNED AS OF June 30, 2023
9,741,339	1,073,820	8,667,519

[a]

[a] Reported Fund Balance in VCFMS and projected net savings/(cost) for FY 2022-2023.

Fund Balance as reported in VCFMS (Estimated Fund Balance at June 30, 2022)	\$9,070,979
Add: projected net savings/(cost) for Fiscal Year 2022-2023	<u>\$670,360</u>
Estimated Fund Balance as of 6/30/2023	\$9,741,339

[b] Fund Balance account numbers per VCFMS.

Note: Fund Balance reported in VCFMS may slightly vary due to minor rounding off differences.

## **ATTACHMENT 3**

### **Proposed Special Revenue Fund Budget for Pass-Through Grants (Fund O701-Air Pollution Grants)**

**Fiscal Year 2023-2024**



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0701  
DIVISION:6155

### PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2023-2024

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

(Dollars in Thousands)

	Acct Code	Actual Fiscal Year 2021-2022	Fiscal Year Budget 2022-2023	Adjusted Budget	Fiscal Year Estimated 2022-2023	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>EXPENDITURES</b>									
<b>Salaries &amp; Employee Benefits</b>									
Regular Salaries	1101	198.19	401.37	401.37	327.36	445.80		445.80	
Supplemental Payment	1106	7.76	19.05	19.05	18.93	12.30		12.30	
Term Payoffs/Buydown	1107	7.22	9.15	9.15	3.38	8.30		8.30	
Retirement Contribution	1121	36.11	87.63	87.63	57.16	93.10		93.10	
OASDI Contribution	1122	12.03	25.95	25.95	20.91	28.10		28.10	
FICA - Medicare	1123	2.93	6.10	6.10	5.09	6.60		6.60	
Group Insurance	1141	29.07	71.41	71.41	51.95	95.20		95.20	
Life Ins. / Dept. Heads	1142	0.08	0.07	0.07	0.72	0.10		0.10	
State Unemployment	1143	0.49	1.29	1.29	0.45	1.40		1.40	
Management Disability	1144	0.69	1.38	1.38	1.28	0.80		0.80	
Worker's Compensation	1165	2.12	8.99	8.99	3.79	9.80		9.80	
401K Plan	1171	3.82	8.04	8.04	5.88	8.70		8.70	
<i>Total Salaries &amp; Employee Benefit</i>		<i>300.51</i>	<i>640.43</i>	<i>640.43</i>	<i>496.90</i>	<i>710.20</i>		<i>710.20</i>	

<b>Services and Supplies</b>									
Safety Clothing & Supplies	2021	0.60	0.60	0.60	0.40	0.60		0.60	
Telephone - Non ISF	2031	1.23	2.60	2.60	2.80	3.08		3.08	
Telephone ISF	2032	0.18	0.13	0.13	0.18	0.28		0.28	
Insurance Allocated - ISF	2071	0.98	5.71	5.71	7.05	7.81		7.81	
Office Equipment Maintenance	2101		0.10	0.10	0.04	0.12		0.12	
Other Equipment Maintenance	2102	0.10	0.82	0.82	0.12	0.98		0.98	
Building Improve/Maint	2112	4.42	5.68	5.68	13.78	13.53		13.53	
Facilities - ISF Charge	2114		4.90	4.90	4.89	6.22		6.22	
Facilities Projects ISF	2115		0.33	0.33	0.20	0.39		0.39	
Other Maintenance - ISF	2116	3.06	0.07	0.07	0.24	0.24		0.24	
Indirect Cost Recovery	2158	18.76	25.93	25.93	25.60	18.83		18.83	
Office Supplies	2161	0.65	1.42	1.42	1.38	1.74		1.74	
Mail Center ISF	2164	0.26	0.56	0.56	0.73	0.66		0.66	
Purchasing Charges ISF	2165	0.94	0.42	0.42	0.96	0.47		0.47	
Copy Machine Service - ISF	2167	0.29	0.37	0.37	0.67	0.31		0.31	
Stores-ISF	2168	0.02	0.03	0.03	0.06	0.08		0.08	



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0701  
DIVISION:6155

### PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2023-2024

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

(Dollars in Thousands)

	Acct Code	Actual Fiscal Year 2021-2022	Fiscal Year Budget 2022-2023	Adjusted Budget	Fiscal Year Estimated 2022-2023	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>EXPENDITURES</b>									
<b>Services and Supplies</b>									
Postage Non ISF	2169	0.27	0.49	0.49	0.69	0.59		0.59	
Computer Parts, Software, Etc	2179	1.84	5.76	5.76	3.24	7.79		7.79	
Computer Services	2194	2.29	11.59	11.59	5.56	10.77		10.77	
Grants Governmental / Non-C	2196	3,779.82	8,912.49	15,446.85	3,537.10	7,993.38		7,993.38	
Other Prof. & Special Service	2199	9.82	12.52	12.52	10.21	14.77		14.77	
Employee Health Services HC	2201	0.10	0.39	0.39	0.24	0.31		0.31	
Information Technology ISF	2202	0.02	0.04	0.04	0.05	0.09		0.09	
Special Services - ISF	2206	0.01	0.03	0.03	0.02	0.04		0.04	
Storage Charges - ISF	2244	0.15	0.34	0.34	0.36	0.37		0.37	
Furniture/Fixtures <5000	2262		1.31	1.31	0.20	0.79		0.79	
Private Vehicle Mileage	2291	0.24	1.03	1.03	0.57	1.03		1.03	
Conference & Seminar Exp.	2292	0.49	4.19	4.19	1.62	4.19		4.19	
Gas/Diesel Fuel - ISF	2301	0.36	0.59	0.59	0.89	0.96		0.96	
Transportation Charges - ISF	2302	1.36	3.72	3.72	3.26	3.31		3.31	
Transportation Work Order	2304	0.22	0.07	0.07		0.63		0.63	
<i>Total Services and Supplies</i>		<i>3,828.48</i>	<i>9,004.23</i>	<i>5,538.59</i>	<i>3,623.11</i>	<i>8,094.36</i>		<i>8,094.36</i>	

<b>Total EXPENDITURES</b>	<b>\$4,128.99</b>	<b>\$9,644.66</b>	<b>\$16,179.02</b>	<b>\$4,120.01</b>	<b>\$8,804.56</b>		<b>\$8,804.56</b>
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### REVENUE

<b>Intergovernmental Rev.</b>									
DMV 923 Grant-State	9061	699.07	1,893.84	1,893.84	465.32	1,236.02		1,236.02	
Clean Air Fund/Other ARB	9071		25.00	30.85	15.00	15.85		15.85	
State Grants	9131	1,599.69	4,316.49	4,316.49	2,604.20	1,225.29		1,225.29	
Carl Moyer Admin	9251	300.07	372.51	372.51	452.07	652.79		652.79	
DMV 923 Admin / Other Adm	9254	49.10	359.66	359.66	130.84	158.39		158.39	
Carl Moyer Grant-State	9371	1,499.46	2,602.16	2,602.16	434.18	5,441.22		5,441.22	
<i>Total Intergovernmental Rev.</i>		<i>4,147.39</i>	<i>9,569.66</i>	<i>9,575.51</i>	<i>4,101.61</i>	<i>8,729.56</i>		<i>8,729.56</i>	

<b>Misc. Revenues</b>									
Other Grant Revenue	9780		75.00	75.00		75.00		75.00	
<i>Total Misc. Revenues</i>			<i>75.00</i>	<i>75.00</i>		<i>75.00</i>		<i>75.00</i>	



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0701  
DIVISION:6155

### PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2023-2024

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2021-2022	Fiscal Year Budget 2022-2023	Adjusted Budget	Fiscal Year Estimated 2022-2023	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>Total REVENUE</b>	<b>\$4,147.39</b>	<b>\$9,644.66</b>	<b>\$9,650.51</b>	<b>\$4,101.61</b>	<b>\$8,804.56</b>		<b>\$8,804.56</b>	
<b>Net District Cost</b>	<b>-\$18.40</b>	<b>\$0.00</b>	<b>\$6,528.51</b>	<b>\$18.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Staffing:

Authorized - 4

Full-Time Equivalent (FTE) - 4



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2023-2024

FUND: 0701  
DIVISION: 6155

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

### PROPOSED PASS-THROUGH GRANTS FUND BUDGET VS. PRIOR YEAR ADOPTED PASS-THROUGH GRANTS FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %
<b>EXPENDITURES</b>					
<b>Salaries &amp; Employee Benefits</b>					
Regular Salaries	1101	401.37	445.80	44.43	11.07%
Supplemental Payment	1106	19.05	12.30	-6.75	-35.43%
Term Payoffs/Buydown	1107	9.15	8.30	-0.85	-9.29%
Retirement Contribution	1121	87.63	93.10	5.47	6.24%
OASDI Contribution	1122	25.95	28.10	2.15	8.29%
FICA - Medicare	1123	6.10	6.60	0.50	8.20%
Group Insurance	1141	71.41	95.20	23.79	33.31%
Life Ins. / Dept. Heads	1142	0.07	0.10	0.03	42.86%
State Unemployment	1143	1.29	1.40	0.11	8.53%
Management Disability	1144	1.38	0.80	-0.58	-42.03%
Worker's Compensation	1165	8.99	9.80	0.81	9.01%
401K Plan	1171	8.04	8.70	0.66	8.21%
<b>Total Salaries &amp; Employee Benefits</b>		<b>\$ 640.43</b>	<b>\$ 710.20</b>	<b>69.77</b>	<b>10.89%</b>
<b>Services and Supplies</b>					
Safety Clothing & Supplies	2021	0.60	0.60	0.00	0.00%
Telephone - Non ISF	2031	2.60	3.08	0.48	18.46%
Telephone ISF	2032	0.13	0.28	0.15	115.38%
Insurance Allocated - ISF	2071	5.71	7.81	2.10	36.78%
Office Equipment Maintenance	2101	0.10	0.12	0.02	20.00%
Other Equipment Maintenance	2102	0.82	0.98	0.16	19.51%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2023-2024

FUND: 0701  
DIVISION: 6155

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

### PROPOSED PASS-THROUGH GRANTS FUND BUDGET VS. PRIOR YEAR ADOPTED PASS-THROUGH GRANTS FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %
<b>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Building Improve/Maint	2112	5.68	13.53	7.85	138.20%
Facilities - ISF Charge	2114	4.90	6.22	1.32	26.94%
Facilities Projects ISF	2115	0.33	0.39	0.06	18.18%
Other Maintenance - ISF	2116	0.07	0.24	0.17	242.86%
Indirect Cost Recovery	2158	25.93	18.83	-7.10	-27.38%
Office Supplies	2161	1.42	1.74	0.32	22.54%
Mail Center ISF	2164	0.56	0.66	0.10	17.86%
Purchasing Charges ISF	2165	0.42	0.47	0.05	11.90%
Copy Machine Service - ISF	2167	0.37	0.31	-0.06	-16.22%
Stores-ISF	2168	0.03	0.08	0.05	166.67%
Postage Non ISF	2169	0.49	0.59	0.10	20.41%
Computer Parts, Software, Etc.	2179	5.76	7.79	2.03	35.24%
Advertising & Marketing	2193	0.00	0.00	0.00	0.00%
Computer Services	2194	11.59	10.77	-0.82	-7.08%
Grants Governmental / Non-Governmental	2196	8,912.49	7,993.38	-919.11	-10.31%
Other Prof. & Special Services	2199	12.52	14.77	2.25	17.97%
Employee Health Services HCA	2201	0.39	0.31	-0.08	-20.51%
Information Technology ISF	2202	0.04	0.09	0.05	125.00%
Special Services - ISF	2206	0.03	0.04	0.01	33.33%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2023-2024

FUND: 0701  
DIVISION: 6155

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

### PROPOSED PASS-THROUGH GRANTS FUND BUDGET VS. PRIOR YEAR ADOPTED PASS-THROUGH GRANTS FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %
<b>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Storage Charges - ISF	2244	0.34	0.37	0.03	8.82%
Furniture/Fixtures<5000	2262	1.31	0.79	-0.52	-39.69%
Private Vehicle Mileage	2291	1.03	1.03	0.00	0.00%
Conference & Seminar Exp.	2292	4.19	4.19	0.00	0.00%
Gas/Diesel Fuel - ISF	2301	0.59	0.96	0.37	62.71%
Transportation Charges - ISF	2302	3.72	3.31	-0.41	-11.02%
Transportation Work Order	2304	0.07	0.63	0.56	800.00%
<b>Total Services and Supplies</b>		<b>\$ 9,004.23</b>	<b>\$ 8,094.36</b>	<b>-909.87</b>	<b>-10.10%</b>
<b>Total EXPENDITURES</b>		<b>\$ 9,644.66</b>	<b>\$ 8,804.56</b>	<b>-840.10</b>	<b>-8.71%</b>

<b>REVENUE</b>					
<b>Intergovernmental Rev.</b>					
DMV 923 Grant-State	9061	1,893.84	1,236.02	-657.82	-34.73%
Clean Air Fund/Other ARB	9071	25.00	15.85	-9.15	-36.60%
State Grants	9131	4,316.49	1,225.29	-3,091.20	-71.61%
Carl Moyer Admin	9251	372.51	652.79	280.28	75.24%
DMV 923 Admin / Other Admin	9254	359.66	158.39	-201.27	-55.96%
Carl Moyer Grant-State	9371	2,602.16	5,441.22	2,839.06	109.10%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2023-2024

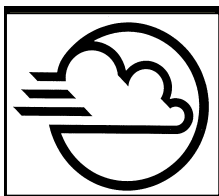
FUND: 0701  
DIVISION: 6155

Contact: Nancy Mendoza, CPA  
Phone: 805-303-4013

### PROPOSED PASS-THROUGH GRANTS FUND BUDGET VS. PRIOR YEAR ADOPTED PASS-THROUGH GRANTS FUND BUDGET

(Dollars in Thousands)

	ACCOUNT CODE	PRIOR YEAR	TOTAL PROPOSED BUDGET	VARIANCE [+/-]	VARIANCE PERCENT %
<b>REVENUE</b>					
<i>Total Intergovernmental Rev.</i>		\$ 9,569.66	\$ 8,729.56	(840.10)	-8.78%
<b>Misc. Revenues</b>					
Other Grant Revenue	9780	75.00	75.00	0.00	0.00%
<i>Total Misc. Revenues</i>		\$ 75.00	\$ 75.00	0.00	0.00%
<i>Total REVENUE</i>		\$ 9,644.66	\$ 8,804.56	(840.10)	-8.71%
<i>District Net Cost</i>		0.00	0.00	0.00	0.00%



## **VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**

### **Staffing Detail - Full-time Equivalent (FTE) and Base Salary**

**Fiscal Year 2023-2024**

CONTACT PERSON  
Nancy S Mendoza, CPA

**Fund: 0701 - Special Revenue Fund ( Pass-Through Grants)**  
Budget Unit: 6155 Agy: APC

\*--PROPOSED--\*

			APPROX. MONTHLY MIN - MAX as of JULY 1, 2023
POSITION CODE	POSITION TITLE	FTE	
9122	Supervising AQ Engineer	0	6,924 - 9,879
9140	APCD-AQ Specialist II	3	5,227 - 7,331
	*APCD Accountant	1	5,129 - 7,181
TOTAL STAFFING - Fund 0701		<u>4.0</u>	

*\*Placeholder - Actual classification to be determined.*

**Ventura County Air Pollution Control District**  
**Summary of Pass-through Grants Funding for FY 2023-2024**

	<b>Estimated Funding Rollovers/New Projects</b>	<b>Estimated Available Funding for FY 2023-2024</b>		<b>Total</b>
<b>Program Grants:</b>				
Carl Moyer (CM) Program - Year 23/Year 24	\$ 5,441,220	\$ 2,700,000 (b)		\$ 8,141,220
CM State Reserve	0	400,000 (c)		400,000
Clean Air Fund	15,850	25,000 (c)		40,850
Assembly Bill (AB) 923 \$2 DMV Funds Grant Program	1,236,020	1,000,000 (e)		2,236,020
AB134 Community Air Protection (CAP) Greenhouse Gas Reduction	798,560	1,400,000 (c)		2,198,560
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)	241,940	1,300,000 (c)		1,541,940
Woodsmoke Reduction	90,760	0		90,760
Vessel Speed Reduction	94,030	0		94,030
Other Grants	<u>75,000</u>	<u>0</u>		<u>75,000</u>
Total	<u>7,993,380</u>	<u>\$ 6,825,000 (f)</u>		<u>\$ 14,818,380</u>
<b>Administrative Funds:</b>				
Carl Moyer (CM) Program	652,790	138,580		791,370 (d)
FARMER Program	105,980	349,500		455,480 (d)
AB134 CAP Greenhouse Gas Reduction	52,410	234,080		286,490 (d)
Woodstove Reduction	-	5,090		5,090 (d)
Vessel Speed Reduction	<u>11,400</u>	<u>11,400</u>		<u>11,400 (d)</u>
Total	<u>811,180</u>	<u>\$ 738,650</u>		<u>\$ 1,549,830</u>
<b>Total Pass-through Grants Funding</b>	<b><u>\$ 8,804,560</u></b>	<b>(a)</b>		

Notes: (a) Amount budgeted for FY 2023-2024.  
(b) CM YR 25 allocation from ARB.  
(c) Estimated available program funding.  
(d) Estimated available admin funding.  
(e) Estimated available as of June 30, 2023.  
(f) Grants will be submitted for APC Board approval and budget adjustment.

END OF REPORT