



# **PROPOSED BUDGET**

**for**

**Fiscal Year 2024-2025**

**APCD STANDING COMMITTEE MEETING**

**April 9, 2024**

VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT  
**PROPOSED BUDGET**  
**Fiscal Year 2024-2025**

**TABLE OF CONTENTS**

**I – OPERATING BUDGET (Fund O700)**

Proposed Operating Budget – Summary .....	Attachment 1
Variance Report – Proposed Budget vs. Prior Year Adopted Budget .....	1.1
Proposed Staffing Allocations .....	1.2
Organization Chart .....	1.3
Proposed Budget Appropriations and Expenditures History.....	1.A
Financing Resources Comparison .....	1.B
Operating Revenue History .....	1.C
Operating Expenditure, Revenue, and Fund Balance Projections .....	1.D
Staffing History .....	1.E

**II – PROPOSED FUND BALANCE PROVISIONS (Fund O700)**

Proposed Fund Balance Provisions and Estimated Fund Balance at June 30, 2025 .....	Attachment 2
Analysis of Fund Balance - Unassigned as of June 30, 2024 .....	2.1

**III – PASS-THROUGH GRANTS BUDGET (Fund O701)**

Proposed Special Revenue Fund Budget for Pass-Through Grants – Summary .....	Attachment 3
Variance Report - Proposed Budget vs. Prior Year Adopted Budget .....	3.1
Proposed Staffing Allocation .....	3.2
Summary of Pass-Through Grants Funding .....	3.3

# **ATTACHMENT 1**

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

**Fiscal Year 2024-2025**



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0700  
DIVISION:6150

### PROPOSED OPERATING BUDGET SUMMARY FY 2024-2025

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

(Dollars in Thousands)

	Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	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	3,644.97	4,364.90	4,364.90	4,015.00	4,609.10		4,609.10	
Extra-Help	1102	87.85	80.00	80.00	83.82	40.00		40.00	
Overtime	1105	1.22	2.00	2.00	1.08	2.00		2.00	
Supplemental Payment	1106	195.19	151.10	151.10	199.24	162.30		162.30	
Term Payoffs/Buydown	1107	108.64	132.90	132.90	110.08	135.90		135.90	
Retirement Contribution	1121	706.77	883.80	883.80	603.70	843.40		843.40	
OASDI Contribution	1122	242.73	277.20	277.20	264.45	293.40		293.40	
FICA - Medicare	1123	58.96	65.90	65.90	64.16	69.50		69.50	
Safe Harbor	1124	0.83			0.29				
Mgmt Retiree Health Benefit	1128	15.75	12.50	12.50	18.89	12.50		12.50	
457 Supplemental Retirement	1130	1.20			0.24				
Group Insurance	1141	579.94	751.90	751.90	493.36	537.10		537.10	
Life Ins. / Dept. Heads	1142	1.52	0.80	0.80	1.52	0.90		0.90	
State Unemployment	1143	5.77	13.80	13.80					
Management Disability	1144	13.13	13.00	13.00	14.07	12.90		12.90	
Worker's Compensation	1165	36.82	96.90	96.90	37.49	102.50		102.50	
401K Plan	1171	86.74	85.80	85.80	132.00	91.50		91.50	
<i>Total Salaries &amp; Employee Benefit</i>		<i>5,788.03</i>	<i>6,932.50</i>	<i>6,932.50</i>	<i>6,039.39</i>	<i>6,913.00</i>		<i>6,913.00</i>	

<b>Services and Supplies</b>									
Safety Clothing & Supplies	2021	8.60	8.90	9.41	2.25	11.76		11.76	
Telephone - Non ISF	2031	33.46	36.04	36.04	36.04	35.64		35.64	
Telephone ISF	2032	3.08	3.27	3.27	1.75	1.80		1.80	
Insurance Allocated - ISF	2071	80.74	91.45	91.45	90.88	85.99		85.99	
Office Equipment Maintenance	2101	0.83	1.37	1.37	0.46	1.34		1.34	
Other Equipment Maintenance	2102	0.49	11.52	11.52	0.73	12.18		12.18	
Small Tools & Instruments	2104	0.73	0.30	0.30	0.30	0.30		0.30	
Building Improve/Maint	2112	166.50	158.41	158.41	161.15	162.41		162.41	
Facilities - ISF Charge	2114	69.09	72.83	72.83	75.45	79.67		79.67	
Facilities Projects ISF	2115		4.61	4.61	2.75	4.51		4.51	
Other Maintenance - ISF	2116	14.76	2.76	2.76	8.70	2.71		2.71	



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0700  
DIVISION:6150

### PROPOSED OPERATING BUDGET SUMMARY FY 2024-2025

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

(Dollars in Thousands)

	Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>EXPENDITURES</b>									
<b>Services and Supplies</b>									
Lab Supplies & Expenses	2121	22.63	65.25	78.08	13.00	63.25		63.25	
Memberships & Dues	2131	1.65	13.31	13.31	10.00	11.74		11.74	
Indirect Cost Recovery	2158	86.63	102.83	102.83	102.82	112.69		112.69	
Miscellaneous Payments	2159	12.49	2.00	2.00	10.50	3.00		3.00	
Office Supplies	2161	10.54	20.36	22.27	13.73	13.53		13.53	
Printing - Non ISF	2162	2.35	1.00	1.00	1.00	1.00		1.00	
Books & Publications	2163	0.31	4.11	4.11	4.11	4.11		4.11	
Mail Center ISF	2164	7.59	7.70	7.70	5.24	8.77		8.77	
Purchasing Charges ISF	2165	5.30	5.47	5.47	5.43	6.14		6.14	
Printing/Binding - ISF	2166	2.81	4.00	4.00	5.00	4.00		4.00	
Copy Machine Service - ISF	2167	9.08	3.66	3.66	9.16	9.02		9.02	
Stores-ISF	2168	0.17	0.92	0.92	0.46	0.90		0.90	
Postage Non ISF	2169	6.79	6.91	9.92	9.16	9.02		9.02	
Computer Parts, Software, Etc	2179	21.01	91.23	91.29	54.02	102.19		102.19	
Hearing Board Members Fees	2181		2.25	2.25	1.00	2.00		2.00	
Advertising & Marketing	2193	4.36	45.85	45.85	5.00	46.85		46.85	
Computer Services	2194	23.89	126.13	126.13	27.11	20.26		20.26	
Grants Governmental / Non-C	2196	50.00	82.00	82.00	57.00	57.00		57.00	
Other Prof. & Special Service	2199	131.47	172.93	172.93	158.34	286.86		286.86	
Employee Health Services HC	2201	1.89	3.69	3.69	2.75	3.61		3.61	
Information Technology ISF	2202	0.51	1.04	1.04	0.82	1.02		1.02	
GIS Charges - ISF	2203	1.01	1.83	1.83	2.00	2.00		2.00	
Special Services - ISF	2206	0.21	0.46	0.46	1.37	0.45		0.45	
Benefits ISF	2210				94.50	134.60		134.60	
Public & Legal Notices	2221	0.35	8.00	9.25	0.50	8.00		8.00	
Software Rental Non ISF	2236	11.57			56.77	55.94		55.94	
Building Rent - Non County	2241	0.30	0.30	0.30	0.30	0.30		0.30	
Storage Charges - ISF	2244	3.99	4.33	4.33	4.21	4.35		4.35	
Furniture/Fixtures <5000	2262	4.71	9.21	9.21	2.76	9.02		9.02	
Minor Equipment	2264	0.13	0.50	0.50	0.30	10.30		10.30	



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0700  
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY  
FY 2024-2025

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>EXPENDITURES</b>								
<b>Services and Supplies</b>								
Training ISF	2272	0.30	0.30	0.30	0.30		0.30	
Education Allowance	2273	4.75	9.15	9.15	5.00	12.15	12.15	
Private Vehicle Mileage	2291	6.15	15.07	15.07	7.78	17.45	17.45	
Conference & Seminar Exp.	2292	14.31	50.94	50.94	22.89	67.55	67.55	
UPS - PM2.5	2293	1.48	2.80	4.02	1.50	2.80	2.80	
Misc. Trans. & Travel	2299	0.20	0.50	0.50	0.50	0.50	0.50	
Gas/Diesel Fuel - ISF	2301	7.70	11.27	11.27	4.79	2.65	2.65	
Transportation Charges - ISF	2302	26.87	38.74	38.74	9.61	7.22	7.22	
Motorpool ISF	2303		0.40	0.40	0.30	0.30	0.30	
Transportation Work Order	2304	1.93	7.37	7.37	6.00	8.98	8.98	
Utilities - Other	2311	11.74	13.00	13.00	12.00	15.00	15.00	
<i>Total Services and Supplies</i>		<i>877.15</i>	<i>1,328.27</i>	<i>1,349.06</i>	<i>1,109.49</i>	<i>1,525.13</i>	<i>1,525.13</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		90.00	90.00		30.00	30.00	
Equipment	4601	201.92	148.27	148.27	139.00	86.50	86.50	
Vehicles	4671	154.18	200.00	200.00	177.72	115.00	115.00	
Computer Equipment / Softw	4701	76.19	323.00	353.87	207.00	246.60	246.60	
<i>Total Capital Assets</i>		<i>432.29</i>	<i>761.27</i>	<i>792.14</i>	<i>523.72</i>	<i>478.10</i>	<i>478.10</i>	

<b>Total EXPENDITURES</b>		<b>\$7,097.47</b>	<b>\$9,322.04</b>	<b>\$9,373.70</b>	<b>\$7,672.60</b>	<b>\$9,216.23</b>	<b>\$9,216.23</b>	
---------------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	--

## REVENUE

<b>Permits</b>								
Emission Fees	8721	2,341.63	2,535.42	2,535.42	2,202.58	2,290.68	2,290.68	
Ag Engine Renewals	8722	46.71	42.00	42.00	50.00	50.00	50.00	
Permits (A-C/P-O)	8731	259.99	204.96	204.96	210.75	210.75	210.75	
PERP Fees	9708	55.70	60.00	60.00	60.00	63.00	63.00	



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0700  
DIVISION:6150

### PROPOSED OPERATING BUDGET SUMMARY FY 2024-2025

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>REVENUE</b>								
<i>Total Permits</i>	2,704.03	2,842.38	2,842.38	2,523.33	2,614.43		2,614.43	
<b>Other Licences &amp; Fees</b>								
Rule 47	8761	287.28	200.00	200.00	200.00		200.00	
Asbestos Fees	8771	72.97	100.00	100.00	100.00		100.00	
Air Toxic Hot Spots Fees	8772	18.02	17.00	17.00	18.00		18.00	
Title V Annual Compliance R	8798	14.23	20.00	20.00	19.00		19.00	
Variance Fees	8799	2.29	5.00	5.00	3.20		3.20	
<i>Total Other Licences &amp; Fees</i>		394.79	342.00	340.20	340.20		340.20	
<b>Fines, Forfeitures &amp; Penalties</b>								
Fines	8821	535.26	150.00	150.00	150.00		150.00	
Penalties	8831	14.45	13.00	13.00	14.00		14.00	
<i>Total Fines, Forfeitures &amp; Penalties</i>		549.71	163.00	163.00	164.00		164.00	
<b>Rev-Use of Money &amp; Prop</b>								
Interest Earnings	8911	234.41	150.00	150.00	300.00	250.00	250.00	
Leases/Rents	8931	300.58	319.82	319.82	319.00	328.57	328.57	
Other Lease Revenue	8938	111.82	94.32	94.32	94.31	96.70	96.70	
<i>Total Rev-Use of Money &amp; Prop</i>		646.81	564.14	564.14	713.31	675.27	675.27	
<b>Intergovernmental Rev.</b>								
State Grants	9131	192.10	192.00	192.00	189.90	190.00	190.00	
DMV \$4.00-State	9252	3,108.33	3,150.00	3,150.00	3,100.00	3,105.00	3,105.00	
Federal Grant 105 & 103 EPA	9351	1,294.78	1,355.70	1,355.70	1,382.20	1,263.70	1,263.70	
<i>Total Intergovernmental Rev.</i>		4,595.21	4,697.70	4,697.70	4,672.10	4,558.70	4,558.70	
<b>Charges for Services</b>								
Land Use - EIR	9481	2.56	5.00	5.00	3.00	5.00	5.00	
<i>Total Charges for Services</i>		2.56	5.00	5.00	3.00	5.00	5.00	
<b>Misc. Revenues</b>								
Other Grant Revenue	9780	179.71	124.00	124.00	126.54	285.25	285.25	
Miscellaneous Revenue	9790	5.25	10.00	10.00	10.00	10.00	10.00	



**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**  
Forecast of Revenues/Expenditures

FUND:0700  
DIVISION:6150

**PROPOSED OPERATING BUDGET SUMMARY**  
FY 2024-2025

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>REVENUE</b>								
<i>Total Misc. Revenues</i>	184.96	134.00	134.00	136.54	295.25		295.25	
<b>Total REVENUE</b>	<b>\$9,078.07</b>	<b>\$8,748.22</b>	<b>\$8,748.22</b>	<b>\$8,552.48</b>	<b>\$8,652.85</b>		<b>\$8,652.85</b>	
<i>Net District Cost</i>	<b>-\$1,980.60</b>	<b>\$573.82</b>	<b>\$625.48</b>	<b>-\$879.88</b>	<b>\$563.38</b>	<b>\$0.00</b>	<b>\$563.38</b>	<b>\$0.00</b>

Staffing Detail:  
Authorized - 46  
Full-Time Equivalent (FTE) - 43





# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza  
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>EXPENDITURES</b>					
<b>Salaries &amp; Employee Benefits</b>					
Regular Salaries	1101	4,364.90	4,609.10	244.20	5.59%
Extra-Help	1102	80.00	40.00	-40.00	-50.00%
Overtime	1105	2.00	2.00	0.00	0.00%
Supplemental Payment	1106	151.10	162.30	11.20	7.41%
Term Payoffs/Buydown	1107	132.90	135.90	3.00	2.26%
Retirement Contribution	1121	883.80	843.40	-40.40	-4.57%
OASDI Contribution	1122	277.20	293.40	16.20	5.84%
FICA - Medicare	1123	65.90	69.50	3.60	5.46%
Mgmt Retiree Health Benefit	1128	12.50	12.50	0.00	0.00%
Group Insurance	1141	751.90	537.10	-214.80	-28.57%
Life Ins. / Dept. Heads	1142	0.80	0.90	0.10	12.50%
State Unemployment	1143	13.80	0.00	-13.80	-100.00%
Management Disability	1144	13.00	12.90	-0.10	-0.77%
Worker's Compensation	1165	96.90	102.50	5.60	5.78%
401K Plan	1171	85.80	91.50	5.70	6.64%
<b>Total Salaries and Employee Benefits</b>		<b>\$ 6,932.50</b>	<b>\$ 6,913.00</b>	<b>-19.50</b>	<b>-0.28%</b>
<b>Services and Supplies</b>					
Safety Clothing & Supplies	2021	8.90	11.76	2.86	32.13%
Telephone - Non ISF	2031	36.04	35.64	-0.40	-1.11%
Telephone ISF	2032	3.27	1.80	-1.47	-44.95%
Insurance Allocated - ISF	2071	91.45	85.99	-5.46	-5.97%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2024-2025

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza  
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>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Office Equipment Maintenance	2101	1.37	1.34	-0.03	-2.19%
Other Equipment Maintenance	2102	11.52	12.18	0.66	5.73%
Small Tools & Instruments	2104	0.30	0.30	0.00	0.00%
Building Improve/Maint	2112	158.41	162.41	4.00	2.53%
Facilities - ISF Charge	2114	72.83	79.67	6.84	9.39%
Facilities Projects ISF	2115	4.61	4.51	-0.10	-2.17%
Other Maintenance - ISF	2116	2.76	2.71	-0.05	-1.81%
Lab Supplies & Expenses	2121	65.25	63.25	-2.00	-3.07%
Memberships & Dues	2131	13.31	11.74	-1.57	-11.80%
Indirect Cost Recovery	2158	102.83	112.69	9.86	9.59%
Miscellaneous Payments	2159	2.00	3.00	1.00	50.00%
Office Supplies	2161	20.36	13.53	-6.83	-33.55%
Printing - Non ISF	2162	1.00	1.00	0.00	0.00%
Books & Publications	2163	4.11	4.11	0.00	0.00%
Mail Center ISF	2164	7.70	8.77	1.07	13.90%
Purchasing Charges ISF	2165	5.47	6.14	0.67	12.25%
Printing/Binding - ISF	2166	4.00	4.00	0.00	0.00%
Copy Machine Service - ISF	2167	3.66	9.02	5.36	146.45%
Stores-ISF	2168	0.92	0.90	-0.02	-2.17%
Postage Non ISF	2169	6.91	9.02	2.11	30.54%
Computer Parts, Software, Etc.	2179	91.23	102.19	10.96	12.01%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2024-2025

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza  
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>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Hearing Board Member Fees	2181	2.25	2.00	-0.25	-11.11%
Advertising & Marketing	2193	45.85	46.85	1.00	2.18%
Computer Services	2194	126.13	20.26	-105.87	-83.94%
Grants Governmental / Non-Governmental	2196	82.00	57.00	-25.00	-30.49%
Other Prof. & Special Services	2199	172.93	286.86	113.93	65.88%
Employee Health Services HCA	2201	3.69	3.61	-0.08	-2.17%
Information Technology ISF	2202	1.04	1.02	-0.02	-1.92%
GIS Charges - ISF	2203	1.83	2.00	0.17	9.29%
Special Services - ISF	2206	0.46	0.45	-0.01	-2.17%
Benefits - ISF	2210	0.00	134.60	134.60	100.00%
Public & Legal Notices	2221	8.00	8.00	0.00	0.00%
Software Rental - Non ISF	2236	0.00	55.94	55.94	100.00%
Building Rent - Non County	2241	0.30	0.30	0.00	0.00%
Storage Charges - ISF	2244	4.33	4.35	0.02	0.46%
Furniture/Fixtures <5000	2262	9.21	9.02	-0.19	-2.06%
Minor Equipment	2264	0.50	10.30	9.80	1960.00%
Training ISF	2272	0.30	0.30	0.00	0.00%
Education Allowance	2273	9.15	12.15	3.00	32.79%
Private Vehicle Mileage	2291	15.07	17.45	2.38	15.79%
Conference & Seminar Exp.	2292	50.94	67.55	16.61	32.61%
UPS - PM2.5	2293	2.80	2.80	0.00	0.00%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza  
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>EXPENDITURES</b>					
<b>Services and Supplies</b>					
Misc. Trans. & Travel	2299	0.50	0.50	0.00	0.00%
Gas/Diesel Fuel - ISF	2301	11.27	2.65	-8.62	-76.49%
Transportation Charges - ISF	2302	38.74	7.22	-31.52	-81.36%
Motorpool ISF	2303	0.40	0.30	-0.10	-25.00%
Transportation Work Order	2304	7.37	8.98	1.61	21.85%
Utilities - Other	2311	13.00	15.00	2.00	15.38%
<b>Total Services and Supplies</b>		<b>\$ 1,328.27</b>	<b>\$ 1,525.13</b>	<b>\$ 196.86</b>	<b>14.82%</b>
<b>Fixed Assets</b>					
APCD Bldg 4567 Telephone Rd	4232	90.00	30.00	-60.00	-66.67%
Lab Equipment	4601	148.27	86.50	-61.77	-41.66%
Vehicles	4671	200.00	115.00	-85.00	-42.50%
Computer Equipment/Software	4701	323.00	246.60	-76.40	-23.65%
<b>Total Fixed Assets</b>		<b>\$ 761.27</b>	<b>\$ 478.10</b>	<b>-283.17</b>	<b>-37.20%</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>\$ 9,322.04</b>	<b>\$ 9,216.23</b>	<b>-105.81</b>	<b>-1.14%</b>



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza  
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	2,535.42	2,290.68	-244.74	-9.65%
Ag Engine Renewals	8722	42.00	50.00	8.00	19.05%
Permits (A-C/P-O)	8731	204.96	210.75	5.79	2.82%
PERP Fees	9708	60.00	63.00	3.00	5.00%
<b>Total Permits</b>		<b>\$ 2,842.38</b>	<b>\$ 2,614.43</b>	<b>-227.95</b>	<b>-8.02%</b>
<b>Fines, Forfeitures &amp; Penalties</b>					
Fines	8821	150.00	150.00	0.00	0.00%
Penalties	8831	13.00	14.00	1.00	7.69%
<b>Total Fines, Forfeitures &amp; Penalties</b>		<b>\$ 163.00</b>	<b>\$ 164.00</b>	<b>1.00</b>	<b>8%</b>
<b>Rev-Use of Money &amp; Prop</b>					
Interest Earnings	8911	150.00	250.00	100.00	66.67%
Other Lease Revenue	8938	94.32	96.70	2.38	2.52%
Leases/Rents	8931	319.82	328.57	8.75	2.74%
<b>Total Rev-Use of Money &amp; Prop</b>		<b>\$ 564.14</b>	<b>\$ 675.27</b>	<b>111.13</b>	<b>19.70%</b>
<b>Intergovernmental Rev.</b>					
State Grants	9131	192.00	190.00	-2.00	-1.04%
DMV \$4.00-State	9252	3,150.00	3,105.00	-45.00	-1.43%
Federal Grant 105 & 103 EPA	9351	1,355.70	1,263.70	-92.00	-6.79%
<b>Total Intergovernmental Rev.</b>		<b>\$ 4,697.70</b>	<b>\$ 4,558.70</b>	<b>-139.00</b>	<b>-2.96%</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	285.25	161.25	130.04%
Miscellaneous Revenue	9790	10.00	10.00	0.00	0.00%
<b>Total Misc. Revenues</b>		<b>\$ 134.00</b>	<b>\$ 295.25</b>	<b>161.25</b>	<b>120.34%</b>



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

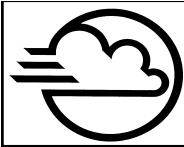
FUND: 0700  
DIVISION: 6150

Contact: Nancy Mendoza  
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	200.00	200.00	0.00	0.00%
Asbestos Fees	8771	100.00	100.00	0.00	0.00%
Air Toxic Hot Spots Fees	8772	17.00	18.00	1.00	5.88%
Title V Annual Compliance Review	8798	20.00	19.00	-1.00	-5.00%
Variance Fees	8799	5.00	3.20	-1.80	-36.00%
<b>Total Other Licenses &amp; Fees</b>		<b>\$ 342.00</b>	<b>\$ 340.20</b>	<b>-1.80</b>	<b>-0.53%</b>
<b>Total REVENUE</b>		<b>\$ 8,748.22</b>	<b>\$ 8,652.85</b>	<b>-95.37</b>	<b>-1.09%</b>
<b>District Net Cost</b>		<b>\$ 573.82</b>	<b>\$ 563.38</b>	<b>-10.44</b>	<b>-1.82%</b>



**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**

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

(Amount in Thousands)

Fiscal Year 2024-2025

CONTACT PERSON  
Nancy S Mendoza, CPA

**Fund: 0700 - General Fund (Operating)**  
Budget Unit: 6150                      Agy: APC

POSITION CODE	POSITION TITLE	AUTH FTE	*--PROPOSED--*
			APPROX. MONTHLY MIN - MAX as of JULY 1, 2024
9101	APCD-Air Pollution Control Officer	1	14,040 - 20,729
1182	APCD-Office Assistant IV	1	3,598 - 5,031
9187	APCD-Management Assistant III	1	4,058 - 5,679
9156	APCD-Management Asst IV-Confidential	2	4,612 - 7,417
1187	APCD-Fiscal Technician II	1	4,146 - 5,803
9176	APCD-AQ Technician II	2	4,429 - 6,185
9172	APCD-AQ Instrument Technician III	2	6,528 - 9,158
9112/9113	APCD - AQ Permit Processing Specialist I/II	1	5,734 - 9,158
9182	Office Systems Coordinator III	3	6,210 - 8,710
9140	APCD-AQ Specialist I	2	5,734 - 8,043
9141	APCD-AQ Specialist II	9	6,528 - 9,158
9173	APCD-Supervising AQ Instrument Tech	1	7,010 - 9,836
9142	APCD-Supervising AQ Specialist	2	7,010 - 9,836
9120	APCD- AQ Engineer I	3	6,243 - 8,937
9121	APCD- AQ Engineer II	3	7,155 - 10,219
9122	APCD-Supervising AQ Engineer	1	7,673 - 10,948
9105	APCD-Public Information Officer-Confidential	1	6,198 - 9,557
9106	APCD-Fiscal Officer	1	8,377 - 10,723
9104	APCD-Mgr, Office Systems	1	7,978 - 12,177
9144	APCD-Mgr. Planning & Rules	1	8,735 - 12,463
9157	APCD-Mgr, Engineering	1	8,823 - 12,589
9158	APCD-Mgr, Monitoring	1	8,866 - 12,439
9143	APCD-Mgr. Compliance	1	8,866 - 12,440
9102	APCD-Mgr, Fiscal/Admin Services	1	9,000 - 12,602
STAFFING - Fund O700		<u>43.0</u>	
	Extra-Help	2.0	
	Student Worker III	1.0	\$17.00 per hour
TOTAL AUTHORIZED STAFFING - Fund O700		<u>46.0</u>	

Base Salaries reference - County of Ventura Human Resources website

**VENTURA COUNTY  
AIR POLLUTION CONTROL DISTRICT**

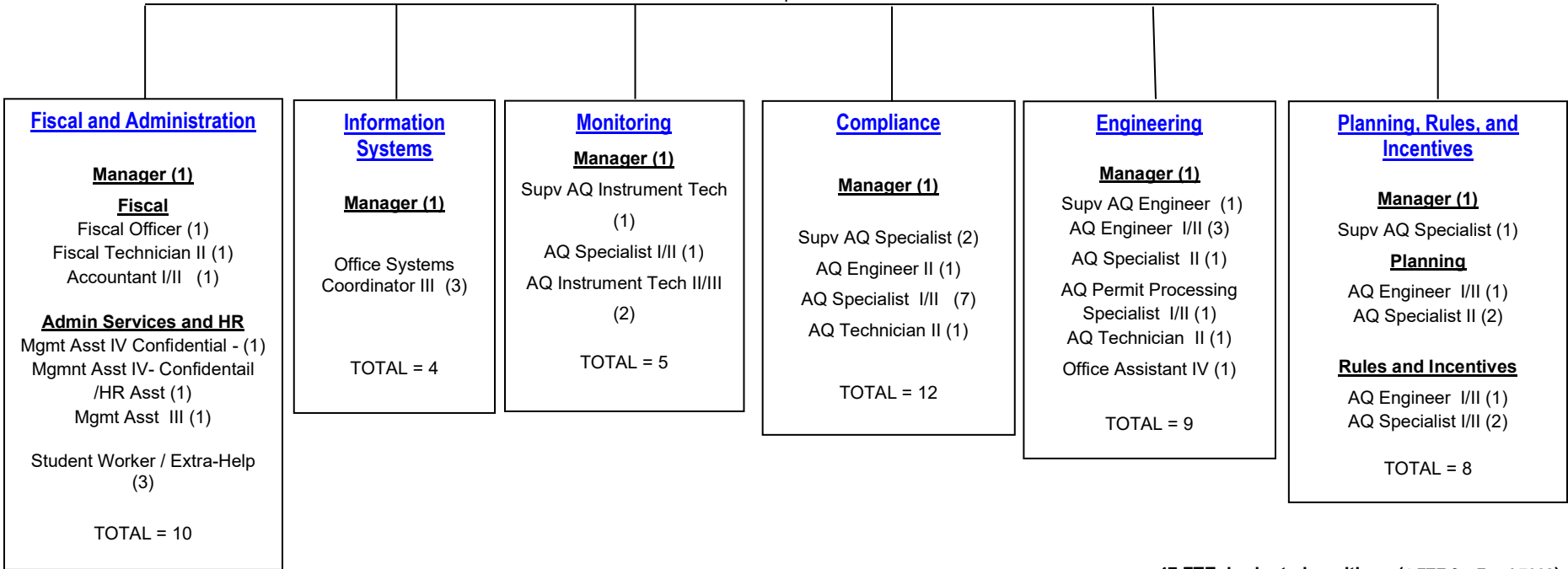
**AIR POLLUTION CONTROL BOARD**

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

**Public Information**

Public Information Officer (1)  
 TOTAL = 1

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

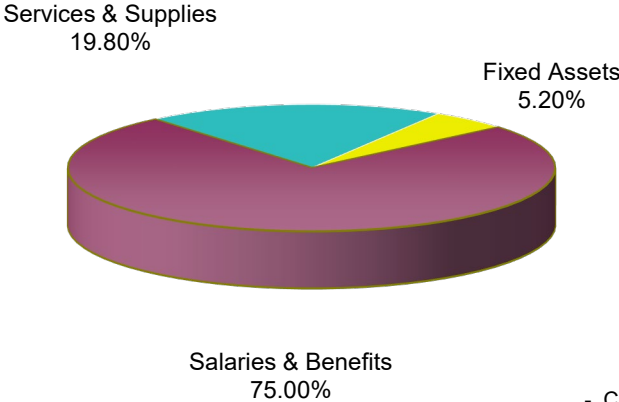


47 FTE budgeted positions (4 FTE for Fund 7002)  
 3 budgeted extra-help/student workers  
 = 50 Total

**PROPOSED FY 2024-25 ORGANIZATIONAL CHART**

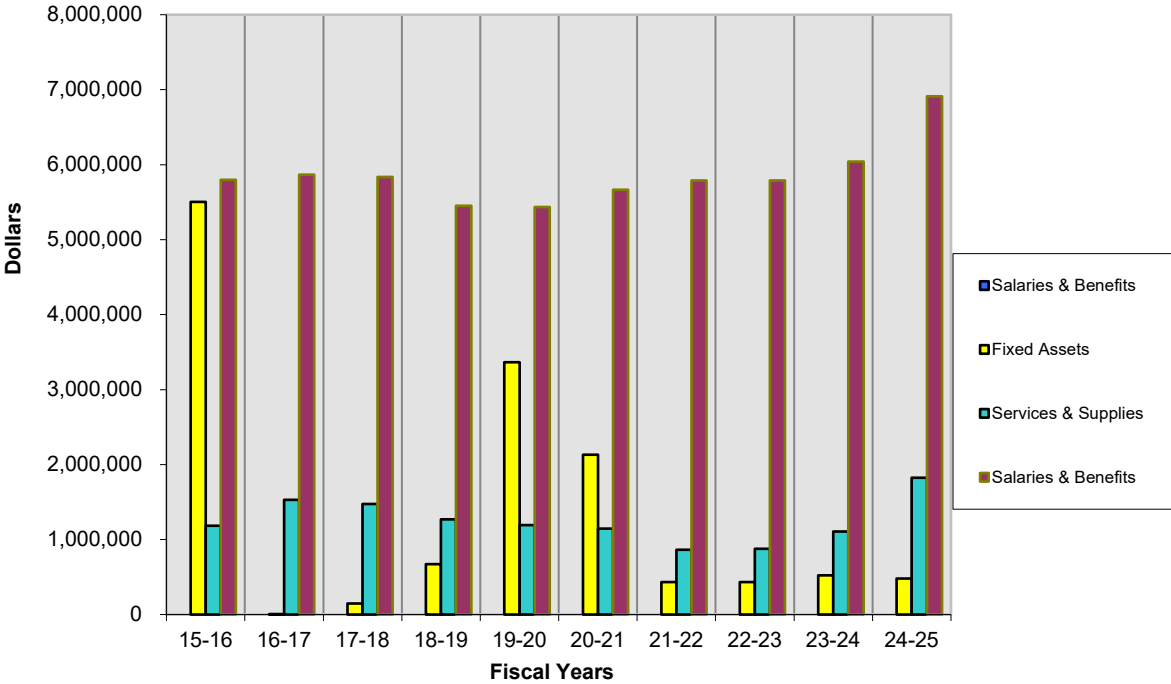


**Fiscal Year 2024-2025  
Proposed Budget Appropriations  
Fund O700**

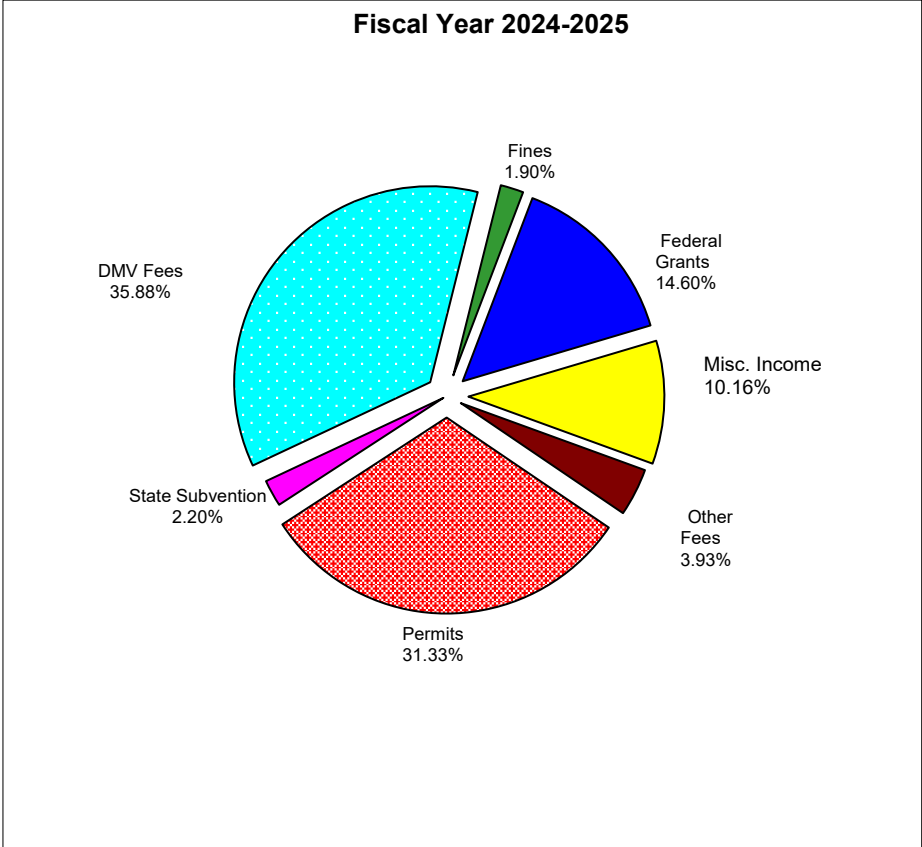
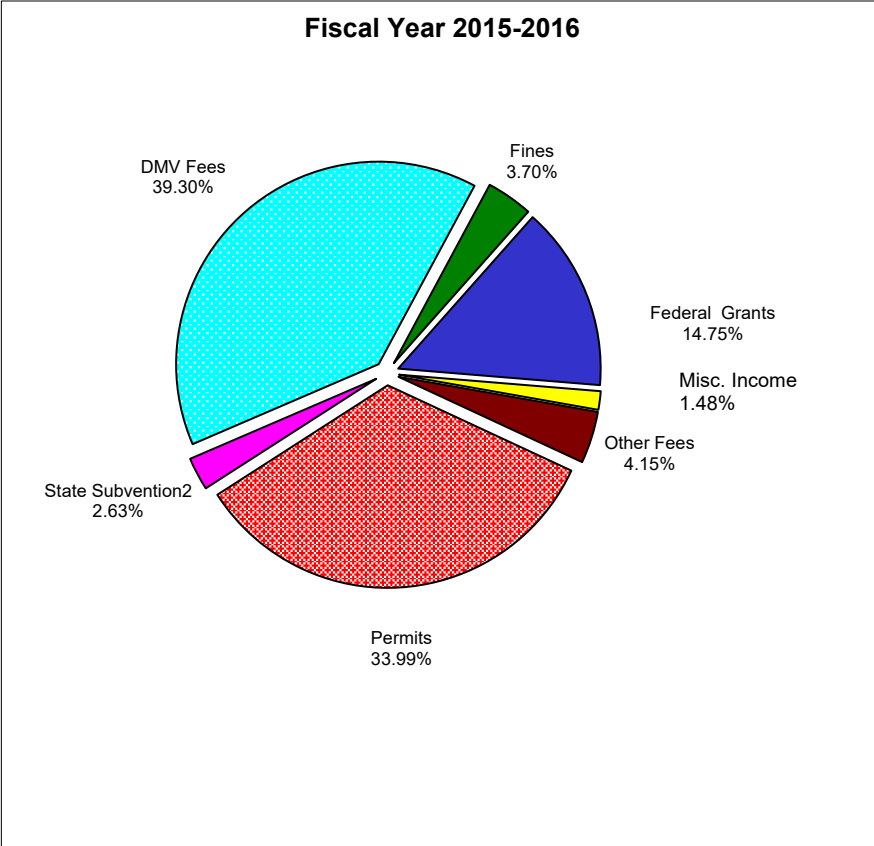


- Contingency (\$300k) is not included.

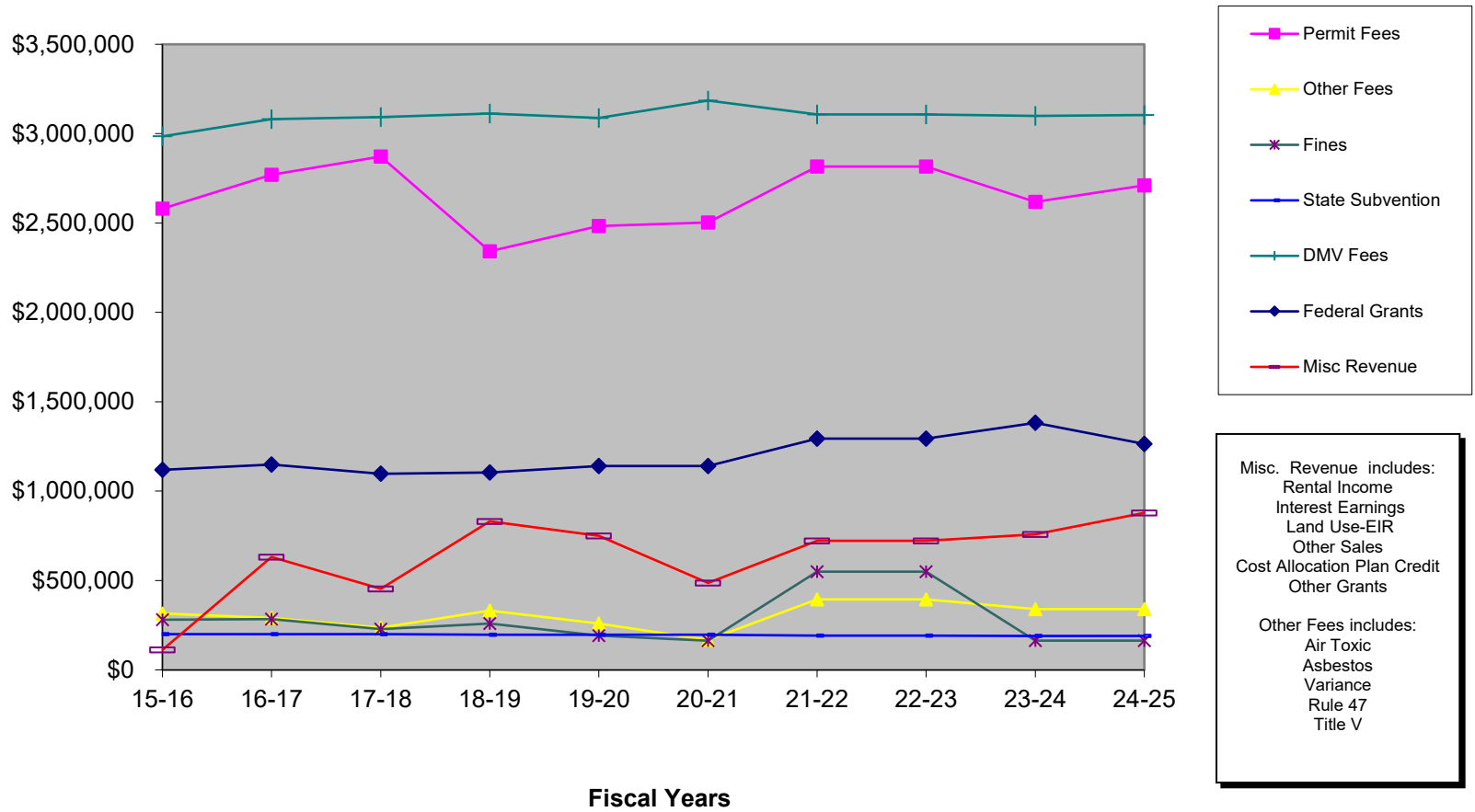
**Expenditures History  
(Excluding Pass-Through Grants & Contingencies)  
Fiscal Years 2015-2016 through 2024-2025  
Fund O700**



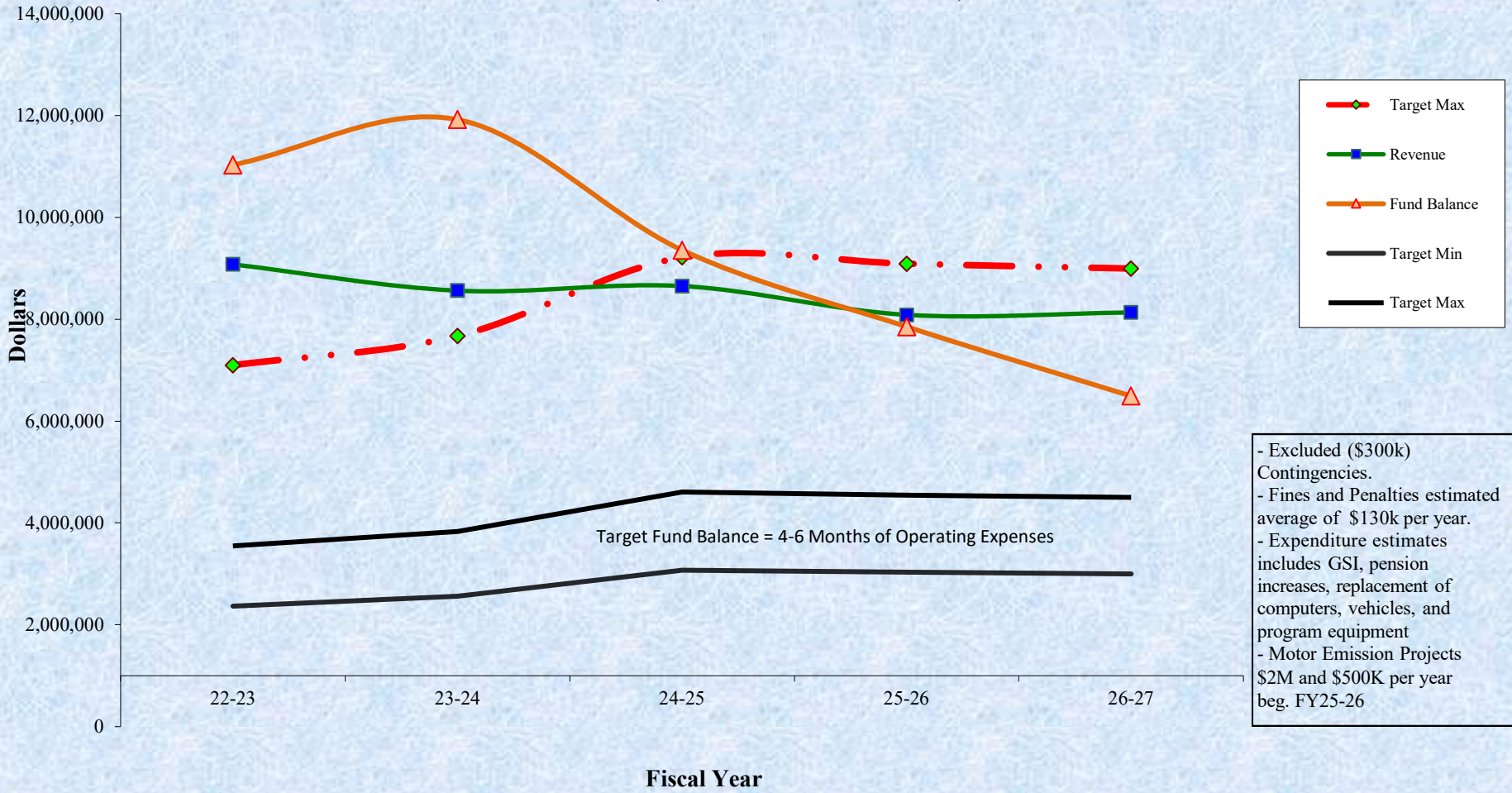
**Ventura County Air Pollution Control District  
 Financing Resources Comparison  
 Fiscal Year 2015-2016 vs Fiscal Year 2024-2025  
 Fund O700**



**Ventura County Air Pollution Control District  
Operating Revenue History  
Fiscal Year 2015-2016 through 2024-2025  
Fund O700**

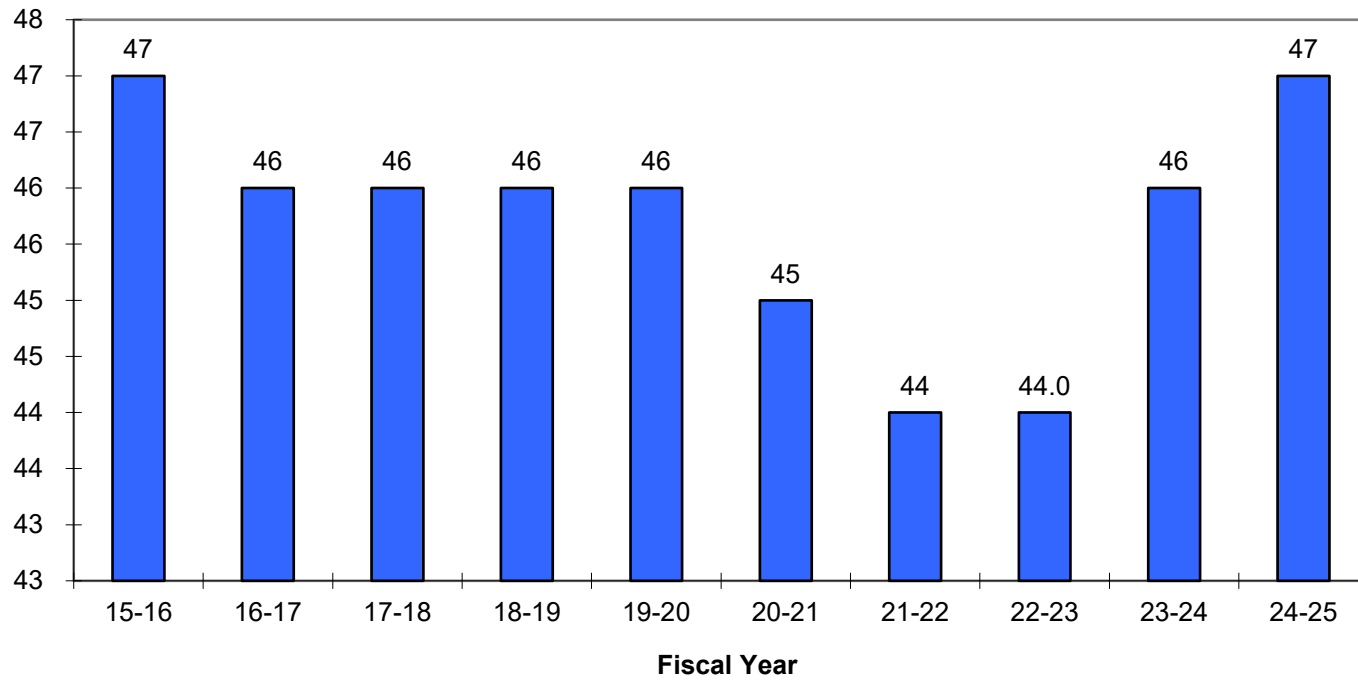


**Ventura County Air Pollution Control District**  
**Expenditure, Revenue, and Unassigned Fund Balance Projections**  
**For Fiscal Years 2022-23 through 2026-2027**  
**Fund O700**  
 (with Prior Year Actual as baseline)



**Ventura County Air Pollution Control District  
District Staffing History  
Fiscal Years 2015-2016 through 2024-2025  
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, 2025 (Fund O700)**

**Fiscal Year 2024-2025**

**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**  
**PROPOSED (PRELIMINARY) FUND BALANCE PROVISIONS AND ESTIMATED ENDING FUND BALANCE AT JUNE 30, 2025**  
**FY 2024-2025**

DESCRIPTION	BEGINNING FUND BALANCE AT July 1, 2024	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATIONS (RECOMMENDED)	ESTIMATED INCREASE TO BE PROVIDED IN BUDGET YEAR (RECOMMENDED)	PRELIMINARY FUND BALANCE PROVISIONS FOR FY 2024-25	ESTIMATED NET (COST)/SAVINGS OF PROPOSED BUDGET YEAR	ESTIMATED FUND BALANCE AT JUNE 30, 2025
<b>ASSIGNED :</b>						
FIXED ASSET ACQUISITION	200,000			200,000		200,000
LITIGATION	300,000			300,000		300,000
APPROPRIATED FUND BALANCE FOR FY 2024-2025 [a]			563,380 [a]	563,380	(563,380) [a]	-
<b>UNASSIGNED: [d]</b>	10,533,200	2,000,000 [e] (563,380) [a]	879,880 [a]	8,849,700		8,849,700
<b>TOTAL</b>	<b>11,033,200</b>	<b>1,436,620</b>	<b>1,443,260</b>	<b>9,913,080</b>		<b>9,349,700</b>

[b]

[c]

[a]

Estimated Financing Resources (Revenue) Fiscal Year 2024-2025	8,652,850	
Estimated Financing Uses (Expenses) for Fiscal Year 2024-2025	<u>9,216,230</u>	Contingency
Appropriated Fund Balance for Fiscal Year 2024-2025	<u>(563,380)</u>	1,124,817

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, 2024 with projected net cost/savings	11,913,080
Less: Reported Fund Balance per VCFMS (estimated at July 1, 2024)	<u>11,033,200</u>
Unassigned Fund Balance Adjustment - Increase/(Decrease)	<u>879,880</u>

[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).

[e] Unassigned Fund Balance transferred to Fund O702 for Motor Vehicle Fees (AB2766) pass-through projects.

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, 2024**

ESTIMATED FUND BALANCE AS OF June 30, 2024	LESS:  [b] <u>Accts. 5810/5811/5816/5817 and Fund O702</u>	<u>Accts. 5420/5950</u>  ESTIMATED AVAILABLE /UNASSIGNED AS OF June 30, 2024
11,913,080	3,063,380	8,849,700

[a]

[a] Reported Fund Balance in VCFMS and projected net savings/(cost) for FY 2023-2024.

Fund Balance as reported in VCFMS (Estimated Fund Balance at June 30, 2023)	11,033,200
Add: projected net savings/(cost) for Fiscal Year 2023-2024	<u>\$879,880</u>
Estimated Fund Balance as of 6/30/2024	\$11,913,080

[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 2024-2025**



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0701  
DIVISION:6155

### PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2024-2025

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	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	288.99	445.80	445.80	362.34	490.70	490.70	
Supplemental Payment	1106	15.36	12.30	12.30	22.69	19.40	19.40	
Term Payoffs/Buydown	1107	3.26	8.30	8.30	4.92	6.80	6.80	
Retirement Contribution	1121	52.54	93.10	93.10	55.03	93.70	93.70	
OASDI Contribution	1122	18.89	28.10	28.10	23.21	31.30	31.30	
FICA - Medicare	1123	4.48	6.60	6.60	5.71	7.40	7.40	
Group Insurance	1141	46.33	95.20	95.20	49.39	75.60	75.60	
Life Ins. / Dept. Heads	1142	0.13	0.10	0.10	0.16			
State Unemployment	1143	0.45	1.40	1.40	0.20			
Management Disability	1144	0.96	0.80	0.80	0.85	0.90	0.90	
Worker's Compensation	1165	2.84	9.80	9.80	3.32	10.80	10.80	
401K Plan	1171	5.38	8.70	8.70	8.64	9.80	9.80	
<i>Total Salaries &amp; Employee Benefit</i>		<i>439.61</i>	<i>710.20</i>	<i>710.20</i>	<i>536.46</i>	<i>746.40</i>	<i>746.40</i>	
<b>Services and Supplies</b>								
Safety Clothing & Supplies	2021	0.80	0.60	0.60	0.75	0.75	0.75	
Telephone - Non ISF	2031	2.47	3.08	3.08	3.04	3.86	3.86	
Telephone ISF	2032	0.22	0.28	0.28	0.17	0.20	0.20	
Insurance Allocated - ISF	2071	6.25	7.81	7.81	8.38	9.31	9.31	
Office Equipment Maintenance	2101		0.12	0.12	0.04	0.15	0.15	
Other Equipment Maintenance	2102	0.04	0.98	0.98	0.07	1.32	1.32	
Building Improve/Maint	2112	12.90	13.53	13.53	14.85	17.59	17.59	
Facilities - ISF Charge	2114	5.35	6.22	6.22	6.95	8.63	8.63	
Facilities Projects ISF	2115		0.39	0.39	0.25	0.49	0.49	
Other Maintenance - ISF	2116	0.96	0.24	0.24	0.80	0.29	0.29	
Indirect Cost Recovery	2158	25.61	18.83	18.83	18.82	27.88	27.88	
Office Supplies	2161	1.79	1.74	1.74	1.27	1.47	1.47	
Mail Center ISF	2164	0.59	0.66	0.66	0.51	0.95	0.95	
Purchasing Charges ISF	2165	1.06	0.47	0.47	1.08	0.66	0.66	
Copy Machine Service - ISF	2167	0.70	0.31	0.31	0.84	0.98	0.98	
Stores-ISF	2168	0.01	0.08	0.08	0.04	0.10	0.10	



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Forecast of Revenues/Expenditures

FUND:0701  
DIVISION:6155

### PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2024-2025

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	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	0.53	0.59	0.59	0.84	0.98	0.98	
Computer Parts, Software, Etc	2179	1.31	7.79	7.79	4.98	11.07	11.07	
Computer Services	2194	4.09	10.77	10.77	1.89	2.19	2.19	
Grants Governmental / Non-C	2196	6,004.89	7,993.38	14,329.06	6,562.45	8,275.50	8,275.50	
Other Prof. & Special Service	2199	8.43	14.77	14.77	14.59	31.08	31.08	
Employee Health Services HC	2201	0.15	0.31	0.31	0.25	0.39	0.39	
Information Technology ISF	2202	0.04	0.09	0.09	0.08	0.11	0.11	
Special Services - ISF	2206	0.02	0.04	0.04	0.13	0.05	0.05	
Benefits ISF	2210				9.17	9.20	9.20	
Software Rental Non ISF	2236				5.23	6.06	6.06	
Storage Charges - ISF	2244	0.28	0.37	0.37	0.39	0.47	0.47	
Furniture/Fixtures <5000	2262	0.36	0.79	0.79	0.24	0.98	0.98	
Private Vehicle Mileage	2291	0.70	1.03	1.03	0.72	1.03	1.03	
Conference & Seminar Exp.	2292	1.15	4.19	4.19	2.11	4.19	4.19	
Gas/Diesel Fuel - ISF	2301	0.54	0.96	0.96	0.45	0.29	0.29	
Transportation Charges - ISF	2302	2.00	3.31	3.31	0.96	0.78	0.78	
Transportation Work Order	2304	0.43	0.63	0.63	0.48	0.97	0.97	
<b>Total Services and Supplies</b>		<b>6,083.67</b>	<b>8,094.36</b>	<b>4,430.04</b>	<b>6,662.82</b>	<b>8,419.97</b>	<b>8,419.97</b>	

<b>Capital Assets</b>								
Vehicles	4671			43.04	43.04			
Computer Equipment / Softw	4701					15.00	15.00	
<b>Total Capital Assets</b>				<b>43.04</b>	<b>43.04</b>	<b>15.00</b>	<b>15.00</b>	

<b>Total EXPENDITURES</b>		<b>\$6,523.28</b>	<b>\$8,804.56</b>	<b>\$15,183.28</b>	<b>\$7,242.32</b>	<b>\$9,181.37</b>		<b>\$9,181.37</b>
---------------------------	--	-------------------	-------------------	--------------------	-------------------	-------------------	--	-------------------

<b>REVENUE</b>								
<b>Intergovernmental Rev.</b>								
DMV 923 Grant-State	9061	690.67	1,236.02	1,236.02	1,559.02	868.17	868.17	
Clean Air Fund/Other ARB	9071	15.00	15.85	15.85		15.85	15.85	
State Grants	9131	2,816.58	1,225.29	1,225.29	1,301.74	3,921.54	3,921.54	
Carl Moyer Admin	9251	375.65	652.79	652.79	679.87	905.87	905.87	



**VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT**  
Forecast of Revenues/Expenditures

FUND:0701  
DIVISION:6155

**PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY**  
FY 2024-2025

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2022-2023	Fiscal Year Budget 2023-2024	Adjusted Budget	Fiscal Year Estimated 2023-2024	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
<b>REVENUE</b>								
<b>Intergovernmental Rev.</b>								
DMV 923 Admin / Other Adm	9254	142.76	158.39	158.39				
Carl Moyer Grant-State	9371	2,464.22	5,441.22	5,766.42	3,691.69	3,394.94	3,394.94	
<i>Total Intergovernmental Rev.</i>		<i>6,504.88</i>	<i>8,729.56</i>	<i>9,054.76</i>	<i>7,232.32</i>	<i>9,106.37</i>	<i>9,106.37</i>	
<b>Misc. Revenues</b>								
Other Grant Revenue	9780		75.00	75.00	10.00	75.00	75.00	
<i>Total Misc. Revenues</i>			<i>75.00</i>	<i>75.00</i>	<i>10.00</i>	<i>75.00</i>	<i>75.00</i>	
<b>Total REVENUE</b>		<b>\$6,504.88</b>	<b>\$8,804.56</b>	<b>\$9,129.76</b>	<b>\$7,242.32</b>	<b>\$9,181.37</b>	<b>\$9,181.37</b>	
<b>Net District Cost</b>		<b>\$18.40</b>	<b>\$0.00</b>	<b>\$6,053.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Staffing Detail:  
Authorized - 4  
Full-Time Equivalent - 4



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

FUND: 0701  
 DIVISION: 6155  
 Contact: Nancy Mendoza  
 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	445.80	490.70	44.90	10.07%
Supplemental Payment	1106	12.30	19.40	7.10	57.72%
Term Payoffs/Buydown	1107	8.30	6.80	-1.50	-18.07%
Retirement Contribution	1121	93.10	93.70	0.60	0.64%
OASDI Contribution	1122	28.10	31.30	3.20	11.39%
FICA - Medicare	1123	6.60	7.40	0.80	12.12%
Group Insurance	1141	95.20	75.60	-19.60	-20.59%
Life Ins. / Dept. Heads	1142	0.10	0.00	-0.10	-100.00%
State Unemployment	1143	1.40	0.00	-1.40	-100.00%
Management Disability	1144	0.80	0.90	0.10	12.50%
Worker's Compensation	1165	9.80	10.80	1.00	10.20%
401K Plan	1171	8.70	9.80	1.10	12.64%
<b>Total Salaries &amp; Employee Benefits</b>		<b>\$ 710.20</b>	<b>\$ 746.40</b>	<b>36.20</b>	<b>5.10%</b>
<b>Services and Supplies</b>					
Safety Clothing & Supplies	2021	0.60	0.75	0.15	25.00%
Telephone - Non ISF	2031	3.08	3.86	0.78	25.32%
Telephone ISF	2032	0.28	0.20	-0.08	-28.57%
Insurance Allocated - ISF	2071	7.81	9.31	1.50	19.21%
Office Equipment Maintenance	2101	0.12	0.15	0.03	25.00%
Other Equipment Maintenance	2102	0.98	1.32	0.34	34.69%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

## Variance Report 2024-2025

FUND: 0701  
DIVISION: 6155  
Contact: Nancy Mendoza  
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	13.53	17.59	4.06	30.01%
Facilities - ISF Charge	2114	6.22	8.63	2.41	38.75%
Facilities Projects ISF	2115	0.39	0.49	0.10	25.64%
Other Maintenance - ISF	2116	0.24	0.29	0.05	20.83%
Indirect Cost Recovery	2158	18.83	27.88	9.05	48.06%
Office Supplies	2161	1.74	1.47	-0.27	-15.52%
Mail Center ISF	2164	0.66	0.95	0.29	43.94%
Purchasing Charges ISF	2165	0.47	0.66	0.19	40.43%
Copy Machine Service - ISF	2167	0.31	0.98	0.67	216.13%
Stores-ISF	2168	0.08	0.10	0.02	25.00%
Postage Non ISF	2169	0.59	0.98	0.39	66.10%
Computer Parts, Software, Etc.	2179	7.79	11.07	3.28	42.11%
Computer Services	2194	10.77	2.19	-8.58	-79.67%
Grants Governmental / Non-Governmental	2196	7,993.38	8,275.50	282.12	3.53%
Other Prof. & Special Services	2199	14.77	31.08	16.31	110.43%
Employee Health Services HCA	2201	0.31	0.39	0.08	25.81%
Information Technology ISF	2202	0.09	0.11	0.02	22.22%
Special Services - ISF	2206	0.04	0.05	0.01	25.00%
Benefits - ISF	2210	0.00	9.20	9.20	100.00%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

FUND: 0701  
 DIVISION: 6155  
 Contact: Nancy Mendoza  
 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>					
Software Rental - Non ISF	2236	0.00	6.06	6.06	100.00%
Storage Charges - ISF	2244	0.37	0.47	0.10	27.03%
Furniture/Fixtures<5000	2262	0.79	0.98	0.19	24.05%
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	0.96	0.29	-0.67	-69.79%
Transportation Charges - ISF	2302	3.31	0.78	-2.53	-76.44%
Transportation Work Order	2304	0.63	0.97	0.34	53.97%
<b>Total Services and Supplies</b>		<b>\$ 8,094.36</b>	<b>\$ 8,419.97</b>	<b>325.61</b>	<b>4.02%</b>
<b>Fixed Assets</b>					
Computer Equipment/Software	4701	0.00	15.00	15.00	100.00%
<b>Total Fixed Assets</b>		<b>\$ -</b>	<b>\$ 15.00</b>	<b>15.00</b>	
<b>Total EXPENDITURES</b>		<b>\$ 8,804.56</b>	<b>\$ 9,181.37</b>	<b>\$ 376.81</b>	<b>4.28%</b>

<b>REVENUE</b>					
<b>Intergovernmental Rev.</b>					
DMV 923 Grant-State	9061	1,236.02	868.17	-367.85	-29.76%
Clean Air Fund/Other ARB	9071	15.85	15.85	0.00	0.00%
State Grants	9131	1,225.29	3,921.54	2,696.25	220.05%
Carl Moyer Admin	9251	652.79	905.87	253.08	38.77%
DMV 923 Admin / Other Admin	9254	158.39	0.00	-158.39	-100.00%
Carl Moyer Grant-State	9371	5,441.22	3,394.94	-2,046.28	-37.61%



# VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2024-2025

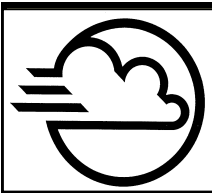
FUND: 0701  
DIVISION: 6155  
Contact: Nancy Mendoza  
Phone: 805-303-4013

## 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>		\$ 8,729.56	\$ 9,106.37	376.81	4.32%
<b>Misc. Revenues</b>					
Other Grant Revenue	9780	75.00	75.00	0.00	0.00%
<b>Total Misc. Revenues</b>		\$ 75.00	\$ 75.00	0.00	0.00%
<b>Total REVENUE</b>		\$ 8,804.56	\$ 9,181.37	376.81	4.28%
<b>District Net Cost</b>		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 2024-2025**

CONTACT PERSON  
Nancy S Mendoza, CPA

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

\*--PROPOSED--\*

POSITION CODE	POSITION TITLE	FTE	APPROX. MONTHLY MIN - MAX as of JULY 1, 2024
9122	Supervising AQ Specialist	1	6,924 - 9,879
9140	APCD-AQ Specialist I	1	5,227 - 7,331
9140	APCD-AQ Specialist I - FT	1	5,227 - 7,331
	APCD Grants Accountant	1	5,129 - 7,181
TOTAL STAFFING - Fund 0701		<u>4.0</u>	

**Ventura County Air Pollution Control District  
Summary of Pass-through Grants Funding for FY 2024-2025**

	<b>Estimated Funding Rollovers/New Projects</b>	<b>Estimated Available Funding for FY 2024-2025</b>	<b>Total</b>
<b>Program Grants:</b>			
Carl Moyer (CM) Program - Year 25/26	\$ 3,266,020	\$ 2,710,300 (b)	\$ 5,976,320
CM State Reserve	128,920	308,580 (c)	437,500
Clean Air Fund	15,850	25,000 (c)	40,850
Assembly Bill (AB) 923 \$2 DMV Funds Grant Program	868,170	1,000,000 (e)	1,868,170
AB134 Community Air Protection (CAP) Greenhouse Gas Reduction Year 6 and Year 7	1,999,840	2,032,720 (c)	4,032,560
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)	926,380	654,850 (c)	1,581,230
Vessel Speed Reduction	995,320	0	995,320
Other Grants	75,000	0	75,000
Total	<b>8,275,500</b>	<b>\$ 6,731,450 (f)</b>	<b>\$ 15,006,950</b>
<b>Administrative Funds:</b>			
Carl Moyer (CM) Program	436,380	215,340	651,720 (d)
State Reserve	17,080	64,960	82,040 (d)
FARMER Program	123,740	313,960	437,700 (d)
AB134 CAP Greenhouse Gas Reduction	267,120	171,030	438,150 (d)
Vessel Speed Reduction	61,550	0	61,550 (d)
Total	<b>905,870</b>	<b>\$ 765,290</b>	<b>\$ 1,671,160</b>
<b>Total Pass-through Grants Funding</b>	<b>\$ 9,181,370 (a)</b>		

- Notes: (a) Amount budgeted for FY 2024-2025.  
 (b) CM YR 26 allocation from ARB.  
 (c) Estimated available program funding.  
 (d) Estimated available admin funding.  
 (e) Estimated available as of June 30, 2024.  
 (f) Grants will be submitted for APC Board approval and budget adjustment.

END OF REPORT