



NOTICE AND AGENDA

VENTURA COUNTY AIR POLLUTION CONTROL BOARD

Regular Meeting of the STANDING COMMITTEE

April 8, 2025 at 1:30 PM or immediately following the Air Pollution Control Board Meeting

**County Government Center, Hall of Administration
800 South Victoria Avenue
Ventura, CA. 93009
Atlantic Conference Room, Main Plaza Floor**

The Ventura County Air Pollution Control Board Standing Committee will meet to discuss the following matters related to the operations of the District. The meeting will be held in-person at the date, time and place indicated above.

Persons who require accommodation for any audio, visual or other disability in order to review an agenda, or to participate in a meeting, per the American Disabilities Act (ADA), may obtain assistance by requesting such accommodation in writing addressed to the Air Pollution Control Officer, 4567 Telephone Road, 2nd Floor, Ventura, CA 93003 or telephonically by calling (805) 303-4013. Any such request for accommodation should be made at least 48 hours prior to the scheduled meeting for which assistance is requested.

All agenda reports and supporting data, including those filed in accordance with Government Code Section 54957.5 (b) (1) and (2) will be available and attached with each associated agenda item, when received, at the following website:

www.vcapcd.org/agendas.htm#Standing_Committee

AGENDA

1. Call to Order and Roll Call.
2. Public comment - time set aside for citizen presentations regarding Air Pollution Control District matters not on the agenda.
3. Approval of April 9, 2024 Standing Committee Meeting Summary.
4. Approval of the Proposed Budget for FY2025-2026.
5. Confirm the next regular meeting for May 13, 2025, at 1:30 PM or immediately following the regular meeting of the Air Pollution Control Board.
6. Adjourn the meeting.



VENTURA COUNTY AIR POLLUTION CONTROL BOARD
Standing Committee Regular Meeting
April 8, 2025

Meeting Summary

1. Chair Martha McQueen-Legohn convened the meeting at approximately 3:02 p.m. Vice Chair Janice S. Parvin, and Supervisor Vianey Lopez, were present. Also present were Assistant County Counsel Franchesca Verdin, APCO Ali Ghasemi, Nancy Mendoza, and Resa Albert of APCD staff.
2. There were no public comments.
3. The April 9, 2024 Meeting Summary moved by Supervisor Vianey Lopez, seconded by Vice Chair Janice Parvin was approved unanimously, received and filed.
4. APCO Ali Ghasemi discussed the proposed budget FY2025-26 consisting of the Operating Budget - Fund 0700 and Pass-through Grants Budget – Fund 0701. He cited the District's key objectives as well as the District's Organization chart.

He stated the Net District Cost for Operating Budget Fund 0700 is \$579,580 that includes the salaries and benefits of the 45 full time employees & 8 Extra Help/Student Worker, \$300,000 Contingency, \$50,000 Property Improvements and the \$229,580 Net Operating cost. The said net cost for operations is the one-time expenditures such as fleet vehicles, replacement of outdated program equipment and modernizing the District software applications. The funds from grants are distributed to the primary recipients. Hence, the District is not getting any of those.

Chair Legohn asked about the source of student workers' salary. Mr. Ghasemi responded that it is coming from the school itself.

In the Transportation Program and Mobile emission projects, Ali Ghasemi disclosed that \$50,000 was given to Ventura County Transportation Commission (VCTC) County-wide traffic model based on the MOU agreement since 1994. To lower mobile-sourced emissions, the \$500,000 is set aside for various pass-through grants.

The proposed appropriations for the salaries & benefits is 73.46%; service & supplies is 19% and the fixed assets is 8%.



VENTURA COUNTY AIR POLLUTION CONTROL BOARD
Standing Committee Regular Meeting
April 8, 2025

Meeting Summary

In comparison, the total increase in the year 2025-26 Proposed Expenditures is approximately \$701,460 or 7.60% over the current year 2024-25 adopted budget with breakdown as follows:

- Salaries & Employees' Benefits goes up to \$372,700 due to placeholder for any general salary increase, salary range adjustment & possible promotions and remaining vacancies expected to be filled
- Services & Supplies rose by \$27,360 because of higher expenditures associated with the Inflation Reduction Act (IRA) grant program
- Fixed assets up by \$301,400, the majority of the expenditures are related to the IRA program.

The Proposed Operating Revenue was presented graphically to visualize sources of revenue such as 53% for DMV fees, State and Federal funds, 32% permit fee, 8.7% miscellaneous income such as the building rent, 4% other fees from source testing, asbestos and variance fees. Lastly, 1.68 % fines collected from facilities who are non-compliant.

The said revenue is estimated to be \$685,260, more than the current year's Adopted Budget due to the following:

- Revenue from the IRA One-time grant program is \$456k allocated in FY2025-26
- Expected emission renewal fees increase about 6.5%
- The Increase in permit processing fees
- Anticipated higher Interest Income

He emphasized the increase was partially offset by the decrease in other grants as a result by the transfer of the AB617 implementation grant in the pass-through fund.

Chair Legohn raised the question about the 18.41% federal grants, whether the money is still in APCD account or if not, what will be the impact. Ali affirmed that the money is still in. He regularly consult with any EPA directors regarding what needs to be done with the money. The federal 103 & 105 grants are intended for some of the federal programs such as paying for monitoring staff and equipment. If somehow, the fund will be pulled, there is a need to go somewhere else like the DMV money which is stable enough.



VENTURA COUNTY AIR POLLUTION CONTROL BOARD
Standing Committee Regular Meeting
April 8, 2025

Meeting Summary

Vice-Chair Parvin made a comment about the Carl Moyer grants and vehicle replacement. Ali mentioned a Carl Moyer Reserve Fund intended for low-income families, but it went to South Coast AQMD and Mojave. CARB named the program as Clean Car Program and APCD does not have this kind of program.

The Proposed Fund Balance Provision for FY2026 is \$11,174,5820 and will comprise of \$1,079,580 Assigned Fund Balance with provisions for fixed asset acquisitions, litigation and appropriated fund balance; and \$10,094,940 Unassigned Fund Balance above the targeted fund balance reserve of 4 to 6 months of the proposed budget appropriations, These appropriated Fund Balance is set aside to cover the estimated net cost for the Fiscal year 2025-26. However, there are no provisions for the non-spendable, restricted and committed components.

In closing, the District is financially stable in FY2025-26 as the net cost is over \$500,000, mostly one-time fixed assets and capital improvements for operational efficiency, the current fund balance is above target level and can cover the net cost. Also, fee adjustments are important in maintaining the fund balance at target levels in future years and the District's proactive approach to mitigate effects of potential reductions in other revenues.

A motion to recommend approval of the proposed budget to the Air Pollution Control Board was moved by Vice Chair Parvin, seconded by Supervisor Lopez, and approved unanimously by the committee.

5. The next regular meeting was tentatively scheduled for June 10, 2025 at 1:30 p.m. or immediately following the regular meeting of the Air Pollution Control Board.
6. Chair Legohn adjourned the meeting at approximately 3:32 p.m.



PROPOSED BUDGET

for

Fiscal Year 2025-2026

APCD STANDING COMMITTEE MEETING

April 8, 2025

Prepared by APCD Fiscal

VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT
PROPOSED BUDGET
Fiscal Year 2025-2026

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ATTACHMENT 1

Proposed Operating Budget (Fund O700)

Fiscal Year 2025-2026



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0700
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY FY 2025-2026

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2023-2024	Fiscal Year Budget 2024-2025	Adjusted Budget	Fiscal Year Estimated 2024-2025	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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EXPENDITURES

Salaries & Employee Benefits

Regular Salaries	1101	3,903.16	4,609.10	4,579.10	4,286.02	4,846.70	4,846.70	
Extra-Help	1102	84.96	40.00	40.00	88.47	75.00	75.00	
Overtime	1105	1.12	2.00	2.00	2.03	2.00	2.00	
Supplemental Payment	1106	197.92	162.30	162.30	201.81	170.40	170.40	
Term Payoffs/Buydown	1107	78.21	135.90	135.90	78.79	143.40	143.40	
Retirement Contribution	1121	580.51	843.40	843.40	611.65	802.20	802.20	
OASDI Contribution	1122	255.32	293.40	293.40	280.40	308.70	308.70	
FICA - Medicare	1123	62.41	69.50	69.50	68.19	73.10	73.10	
Safe Harbor	1124	0.31			0.83			
Mgmt Retiree Health Benefit	1128	16.72	12.50	12.50	8.67	12.50	12.50	
457 Supplemental Retirement	1130	0.26			0.58			
Group Insurance	1141	491.71	537.10	537.10	520.85	635.20	635.20	
Life Ins. / Dept. Heads	1142	1.53	0.90	0.90	1.54	1.30	1.30	
State Unemployment	1143	-0.10						
Management Disability	1144	13.76	12.90	12.90	12.84	12.70	12.70	
Worker's Compensation	1165	36.55	102.50	102.50	31.17	107.50	107.50	
401K Plan	1171	129.44	91.50	91.50	148.92	95.00	95.00	
Total Salaries & Employee Benefit		5,853.79	6,913.00	6,883.00	6,342.76	7,285.70	7,285.70	

Services and Supplies

Safety Clothing & Supplies	2021	0.43	11.76	12.55	4.25	12.92	12.92	
Telephone - Non ISF	2031	30.62	35.64	40.96	40.96	35.04	35.04	
Telephone ISF	2032	-0.21	1.80	1.80	0.90	0.09	0.09	
Housekeeping/Grounds	2058				0.30			
Insurance Allocated - ISF	2071	90.93	85.99	85.99	77.12	83.13	83.13	
Office Equipment Maintenance	2101	0.15	1.34	1.34	0.90	1.32	1.32	
Other Equipment Maintenance	2102	0.54	12.18	12.18	4.48	11.96	11.96	
Small Tools & Instruments	2104		0.30	0.30	0.30	0.50	0.50	
Building Improve/Maint	2112	169.03	162.41	162.41	145.65	197.88	197.88	
Facilities - ISF Charge	2114	69.66	79.67	79.67	86.10	78.81	78.81	
Facilities Projects ISF	2115		4.51	4.51	2.69	4.43	4.43	



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EXPENDITURES

Services and Supplies

Other Maintenance - ISF	2116	8.08	2.71	2.71	4.48	2.66	2.66	
Lab Supplies & Expenses	2121	19.41	63.25	78.36	40.00	135.11	135.11	
Memberships & Dues	2131	13.43	11.74	11.74	15.00	11.76	11.76	
Indirect Cost Recovery	2158	102.83	112.69	112.69	112.69	109.38	109.38	
Miscellaneous Payments	2159	9.80	3.00	3.00	4.00	4.00	4.00	
Office Supplies	2161	12.95	13.53	15.33	13.45	13.65	13.65	
Printing - Non ISF	2162		1.00	1.00	1.00	1.00	1.00	
Books & Publications	2163	0.72	4.11	4.11	2.00	4.52	4.52	
Mail Center ISF	2164	6.41	8.77	8.77	8.72	6.34	6.34	
Purchasing Charges ISF	2165	4.94	6.14	6.14	6.64	5.88	5.88	
Printing/Binding - ISF	2166	5.78	4.00	4.00	4.00	3.91	3.91	
Copy Machine Service - ISF	2167	8.11	9.02	9.02	8.09	9.26	9.26	
Stores-ISF	2168	0.12	0.90	0.90	0.45	0.89	0.89	
Postage Non ISF	2169	10.16	9.02	12.25	10.98	10.86	10.86	
Computer Parts, Software, Etc	2179	30.39	102.19	102.49	50.22	78.17	78.17	
Hearing Board Members Fees	2181	0.75	2.00	2.00	2.00	2.00	2.00	
Attorney Services	2185					4.50	4.50	
Temporary Help	2192	4.21		10.79	26.27	10.00	10.00	
Advertising & Marketing	2193		46.85	46.85	15.00	35.55	35.55	
Computer Services	2194	-0.50	20.26	20.26	3.90	28.67	28.67	
Grants Governmental / Non-County	2196	50.00	57.00	57.00	57.00	57.00	57.00	
Other Prof. & Special Services	2199	159.11	286.86	286.86	179.37	202.54	202.54	
Employee Health Services Health	2201	1.62	3.61	3.61	1.88	3.54	3.54	
Information Technology ISF	2202	1.30	1.02	1.02	0.91	0.55	0.55	
GIS Charges - ISF	2203	1.49	2.00	2.00	2.00	9.34	9.34	
Special Services - ISF	2206	0.71	0.45	0.45	0.40	0.44	0.44	
Benefits ISF	2210	88.92	134.60	134.60	94.50	134.60	134.60	
Public & Legal Notices	2221	1.42	8.00	8.83	3.00	6.05	6.05	
Software Rental Non ISF	2236	63.19	55.94	57.14	51.12	62.47	62.47	
Building Rent - Non County	2241	0.30	0.30	0.30	0.30	0.30	0.30	



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EXPENDITURES

Services and Supplies

Storage Charges - ISF	2244	4.24	4.35	4.35	3.90	4.37	4.37	
Furniture/Fixtures <5000	2262	0.86	9.02	9.02	18.21	8.86	8.86	
Minor Equipment	2264	0.02	10.30	10.30	5.00	8.00	8.00	
Training ISF	2272		0.30	0.30	0.30	0.30	0.30	
Education Allowance	2273	2.32	12.15	12.15	6.00	12.15	12.15	
Private Vehicle Mileage	2291	7.75	17.45	17.45	11.66	17.40	17.40	
Conference & Seminar Exp.	2292	18.46	67.55	67.70	22.42	78.76	78.76	
UPS - PM2.5	2293	0.42	2.80	5.08	2.70	2.80	2.80	
Misc. Trans. & Travel	2299	2.05	0.50	0.50	0.50	0.50	0.50	
Gas/Diesel Fuel - ISF	2301	4.65	2.65	2.65	3.77	5.62	5.62	
Transportation Charges - ISF	2302	9.70	7.22	7.22	8.79	8.59	8.59	
Motorpool ISF	2303		0.30	0.30	0.30	0.30	0.30	
Transportation Work Order	2304	5.70	8.98	11.05	6.00	8.82	8.82	
Transp. Charges ISF Non-Uni	2305	0.53						
Utilities - Other	2311	16.36	15.00	15.00	15.00	15.00	15.00	
Total Services and Supplies		1,039.86	1,525.13	1,569.00	1,187.57	1,552.49	1,552.49	

Contingencies

Contingencies	6101		300.00	300.00		300.00	300.00	
Total Contingencies			300.00	300.00		300.00	300.00	

Capital Assets

APCD Bldg 4567 Telephone	4232		30.00	38.00	38.00	50.00	50.00	
Equipment	4601	146.04	86.50	108.50	278.50	309.25	309.25	
Vehicles	4671	177.72	115.00	115.00	115.00	115.00	115.00	
Computer Equipment / Softw	4701	107.87	246.60	317.48	181.60	305.25	305.25	
Total Capital Assets		431.63	478.10	578.98	613.10	779.50	779.50	

Total EXPENDITURES	\$7,325.28	\$9,216.23	\$9,330.98	\$8,143.43	\$9,917.69	\$9,917.69	
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REVENUE

Permits

Emission Fees	8721	2,332.82	2,290.68	2,290.68	2,202.58	2,448.36	2,448.36	
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0700
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY FY 2025-2026

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2023-2024	Fiscal Year Budget 2024-2025	Adjusted Budget	Fiscal Year Estimated 2024-2025	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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REVENUE

Permits

Ag Engine Renewals	8722	51.65	50.00	50.00	50.00	49.00		49.00	
Permits (A-C/P-O)	8731	247.95	210.75	210.75	210.75	281.73		281.73	
PERP Fees	9708	82.15	63.00	63.00	78.72	70.00		70.00	
Total Permits		2,714.57	2,614.43	2,614.43	2,542.05	2,849.09		2,849.09	

Other Licences & Fees

Rule 47	8761	253.66	200.00	200.00	250.00	250.00		250.00	
Asbestos Fees	8771	94.87	100.00	100.00	100.00	100.00		100.00	
Air Toxic Hot Spots Fees	8772	18.96	18.00	18.00	18.00	18.00		18.00	
Title V Annual Compliance R	8798	18.55	19.00	19.00	19.00	19.00		19.00	
Variance Fees	8799	1.41	3.20	3.20	7.00	8.00		8.00	
Total Other Licences & Fees		387.45	340.20	340.20	394.00	395.00		395.00	

Fines, Forfeitures & Penalties

Fines	8821	288.33	150.00	150.00	450.00	150.00		150.00	
Penalties	8831	14.68	14.00	14.00	7.00	7.00		7.00	
Total Fines, Forfeitures & Penalties		303.01	164.00	164.00	457.00	157.00		157.00	

Rev-Use of Money & Prop

Interest Earnings	8911	440.14	250.00	250.00	300.00	300.00		300.00	
Leases/Rents	8931	318.49	328.57	328.57	328.57	338.83		338.83	
Other Lease Revenue	8938	102.76	96.70	96.70	96.70	111.20		111.20	
Total Rev-Use of Money & Prop		861.39	675.27	675.27	725.27	750.03		750.03	

Intergovernmental Rev.

State Grants	9131	189.90	190.00	190.00	189.48	189.00		189.00	
DMV \$4.00-State	9252	3,140.59	3,105.00	3,105.00	3,105.00	3,105.00		3,105.00	
Federal Grants	9351	1,329.24	1,263.70	1,263.70	1,481.40	1,719.70		1,719.70	
Total Intergovernmental Rev.		4,659.73	4,558.70	4,558.70	4,775.88	5,013.70		5,013.70	

Charges for Services

Land Use - EIR	9481	7.66	5.00	5.00	5.00	5.00		5.00	
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT
Forecast of Revenues/Expenditures

FUND:0700
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY
FY 2025-2026

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2023-2024	Fiscal Year Budget 2024-2025	Adjusted Budget	Fiscal Year Estimated 2024-2025	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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REVENUE

<i>Total Charges for Services</i>	7.66	5.00	5.00	5.00	5.00		5.00	
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Misc. Revenues

Other Grant Revenue	9780	175.98	285.25	285.25	90.20	158.29		158.29
Miscellaneous Revenue	9790	9.38	10.00	10.00	1.50	10.00		10.00
<i>Total Misc. Revenues</i>		185.36	295.25	295.25	91.70	168.29		168.29

Total REVENUE		\$9,119.17	\$8,652.85	\$8,652.85	\$8,990.90	\$9,338.11		\$9,338.11
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Net District Cost		-\$1,793.89	\$563.38	\$678.13	-\$847.47	\$579.58	\$0.00	\$579.58
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
EXPENDITURES					
Salaries & Employee Benefits					
Regular Salaries	1101	4,609.10	4,846.70	237.60	5.16%
Extra-Help	1102	40.00	75.00	35.00	87.50%
Overtime	1105	2.00	2.00	0.00	0.00%
Supplemental Payment	1106	162.30	170.40	8.10	4.99%
Term Payoffs/Buydown	1107	135.90	143.40	7.50	5.52%
Retirement Contribution	1121	843.40	802.20	-41.20	-4.88%
OASDI Contribution	1122	293.40	308.70	15.30	5.21%
FICA - Medicare	1123	69.50	73.10	3.60	5.18%
Mgmt Retiree Health Benefit	1128	12.50	12.50	0.00	0.00%
Group Insurance	1141	537.10	635.20	98.10	18.26%
Life Ins. / Dept. Heads	1142	0.90	1.30	0.40	44.44%
Management Disability	1144	12.90	12.70	-0.20	-1.55%
Worker's Compensation	1165	102.50	107.50	5.00	4.88%
401K Plan	1171	91.50	95.00	3.50	3.83%
Total Salaries and Employee Benefits		\$ 6,913.00	\$ 7,285.70	372.70	5.39%
Services and Supplies					
Safety Clothing & Supplies	2021	11.76	12.92	1.16	9.86%
Telephone - Non ISF	2031	35.64	35.04	-0.60	-1.68%
Telephone ISF	2032	1.80	0.09	-1.71	-95.00%
Insurance Allocated - ISF	2071	85.99	83.13	-2.86	-3.33%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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DIVISION: 6150

Contact: Nancy Mendoza
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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 %
EXPENDITURES					
Services and Supplies					
Office Equipment Maintenance	2101	1.34	1.32	-0.02	-1.49%
Other Equipment Maintenance	2102	12.18	11.96	-0.22	-1.81%
Small Tools & Instruments	2104	0.30	0.50	0.20	66.67%
Building Improve/Maint	2112	162.41	197.88	35.47	21.84%
Facilities - ISF Charge	2114	79.67	78.81	-0.86	-1.08%
Facilities Projects ISF	2115	4.51	4.43	-0.08	-1.77%
Other Maintenance - ISF	2116	2.71	2.66	-0.05	-1.85%
Lab Supplies & Expenses	2121	63.25	135.11	71.86	113.61%
Memberships & Dues	2131	11.74	11.76	0.02	0.17%
Indirect Cost Recovery	2158	112.69	109.38	-3.31	-2.94%
Miscellaneous Payments	2159	3.00	4.00	1.00	33.33%
Office Supplies	2161	13.53	13.65	0.12	0.89%
Printing - Non ISF	2162	1.00	1.00	0.00	0.00%
Books & Publications	2163	4.11	4.52	0.41	9.98%
Mail Center ISF	2164	8.77	6.34	-2.43	-27.71%
Purchasing Charges ISF	2165	6.14	5.88	-0.26	-4.23%
Printing/Binding - ISF	2166	4.00	3.91	-0.09	-2.25%
Copy Machine Service - ISF	2167	9.02	9.26	0.24	2.66%
Stores-ISF	2168	0.90	0.89	-0.01	-1.11%
Postage Non ISF	2169	9.02	10.86	1.84	20.40%
Computer Parts, Software, Etc.	2179	102.19	78.17	-24.02	-23.51%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
EXPENDITURES					
Services and Supplies					
Hearing Board Member Fees	2181	2.00	2.00	0.00	0.00%
Attorney Services 1099	2185	0.00	4.50	4.50	100.00%
Temporary Help	2192	0.00	10.00	10.00	100.00%
Advertising & Marketing	2193	46.85	35.55	-11.30	-24.12%
Computer Services	2194	20.26	28.67	8.41	41.51%
Grants Governmental / Non-Governmental	2196	57.00	57.00	0.00	0.00%
Other Prof. & Special Services	2199	286.86	202.54	-84.32	-29.39%
Employee Health Services HCA	2201	3.61	3.54	-0.07	-1.94%
Information Technology ISF	2202	1.02	0.55	-0.47	-46.08%
GIS Charges - ISF	2203	2.00	9.34	7.34	367.00%
Special Services - ISF	2206	0.45	0.44	-0.01	-2.22%
Benefits - ISF	2210	134.60	134.60	0.00	0.00%
Public & Legal Notices	2221	8.00	6.05	-1.95	-24.38%
Software Rental - Non ISF	2236	55.94	62.47	6.53	11.67%
Building Rent - Non County	2241	0.30	0.30	0.00	0.00%
Storage Charges - ISF	2244	4.35	4.37	0.02	0.46%
Furniture/Fixtures <5000	2262	9.02	8.86	-0.16	-1.77%
Minor Equipment	2264	10.30	8.00	-2.30	-22.33%
Training ISF	2272	0.30	0.30	0.00	0.00%
Education Allowance	2273	12.15	12.15	0.00	0.00%
Private Vehicle Mileage	2291	17.45	17.40	-0.05	-0.29%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
EXPENDITURES					
Services and Supplies					
Conference & Seminar Exp.	2292	67.55	78.76	11.21	16.60%
UPS - PM2.5	2293	2.80	2.80	0.00	0.00%
Misc. Trans. & Travel	2299	0.50	0.50	0.00	0.00%
Gas/Diesel Fuel - ISF	2301	2.65	5.62	2.97	112.08%
Transportation Charges - ISF	2302	7.22	8.59	1.37	18.98%
Motorpool ISF	2303	0.30	0.30	0.00	0.00%
Transportation Work Order	2304	8.98	8.82	-0.16	-1.78%
Utilities - Other	2311	15.00	15.00	0.00	0.00%
Total Services and Supplies		\$ 1,525.13	\$ 1,552.49	\$ 27.36	1.79%
Fixed Assets					
APCD Bldg 4567 Telephone Rd	4232	30.00	50.00	20.00	66.67%
Lab Equipment	4601	86.50	309.25	222.75	257.51%
Vehicles	4671	115.00	115.00	0.00	0.00%
Computer Equipment/Software	4701	246.60	305.25	58.65	23.78%
Total Fixed Assets		\$ 478.10	\$ 779.50	301.40	63.04%
Contingencies					
Contingencies	6101	300.00	300.00	0.00	0.00%
Total Contingencies		\$ 300.00	\$ 300.00		
Total EXPENDITURES		\$ 9,216.23	\$ 9,917.69	701.46	7.61%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
REVENUE					
Permits					
Emission Fees	8721	2,290.68	2,448.36	157.68	6.88%
Ag Engine Renewals	8722	50.00	49.00	-1.00	-2.00%
Permits (A-C/P-O)	8731	210.75	281.73	70.98	33.68%
PERP Fees	9708	63.00	70.00	7.00	11.11%
Total Permits		\$ 2,614.43	\$ 2,849.09	234.66	8.98%
Fines, Forfeitures & Penalties					
Fines	8821	150.00	150.00	0.00	0.00%
Penalties	8831	14.00	7.00	-7.00	-50.00%
Total Fines, Forfeitures & Penalties		\$ 164.00	\$ 157.00	-7.00	-4.27%
Rev-Use of Money & Prop					
Interest Earnings	8911	250.00	300.00	50.00	20.00%
Other Lease Revenue	8938	96.70	111.20	14.50	14.99%
Leases/Rents	8931	328.57	338.83	10.26	3.12%
Total Rev-Use of Money & Prop		\$ 675.27	\$ 750.03	74.76	11.07%
Intergovernmental Rev.					
State Grants	9131	190.00	189.00	-1.00	-0.53%
DMV \$4.00-State	9252	3,105.00	3,105.00	0.00	0.00%
Federal Grant 105 & 103 EPA	9351	1,263.70	1,719.70	456.00	36.08%
Total Intergovernmental Rev.		\$ 4,558.70	\$ 5,013.70	455.00	9.98%
Charges for Services					
Land Use - EIR	9481	5.00	5.00	0.00	0.00%
Total Charges for Services		\$ 5.00	\$ 5.00		
Misc. Revenues					
Other Grant Revenue	9780	285.25	158.29	-126.96	-44.51%
Miscellaneous Revenue	9790	10.00	10.00	0.00	0.00%
Total Misc. Revenues		\$ 295.25	\$ 168.29	-126.96	-43.00%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
REVENUE					
Other Licenses & Fees					
Rule 47	8761	200.00	250.00	50.00	25.00%
Asbestos Fees	8771	100.00	100.00	0.00	0.00%
Air Toxic Hot Spots Fees	8772	18.00	18.00	0.00	0.00%
Title V Annual Compliance Review	8798	19.00	19.00	0.00	0.00%
Variance Fees	8799	3.20	8.00	4.80	150.00%
Total Other Licenses & Fees		\$ 340.20	\$ 395.00	54.80	16.11%
Total REVENUE		\$ 8,652.85	\$ 9,338.11	685.26	7.92%
District Net Cost		\$ 563.38	\$ 579.58	16.20	2.88%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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

(Amount in Thousands)

Fiscal Year 2025-2026

CONTACT PERSON
Nancy S Mendoza, CPA

Fund: **O700 - General Fund (Operating)**
Budget Unit: 6150 Agy: APC

POSITION CODE	POSITION TITLE	AUTH FTE	--PROPOSED--
			APPROX. MONTHLY MIN - MAX as of JULY 1, 2025
9101	APCD-Air Pollution Control Officer	1	14,532 - 21,455
9104	APCD-Mgr, Office Systems	1	8,257 - 12,603
9143	APCD-Mgr. Compliance	1	9,176 - 12,875
9144	APCD-Mgr. Planning & Rules	1	9,041 - 12,900
9158	APCD-Mgr, Monitoring	1	9,176 - 12,874
9157	APCD-Mgr, Engineering	1	9,131 - 13,030
9102	APCD-Mgr, Fiscal/Admin Services	1	9,315 - 13,043
9106	*APCD-Fiscal Officer	1	8,307 - 11,630
9122	APCD-Supervising AQ Engineer	2	7,941 - 11,331
9105	APCD-Public Information Officer-Confidential	1	6,415 - 9,892
9121	APCD- AQ Engineer II	5	7,405 - 10,577
9120	APCD- AQ Engineer I	1	6,461 - 9,251
9173	APCD-Supervising AQ Instrument Tech	1	7,255 - 10,181
9172	APCD-AQ Instrument Technician III	1	6,757 - 9,478
9170	APCD-AQ Instrument Technician I/II	1	5,672 - 7,950
9142	APCD-Supervising AQ Specialist	2	7,255 - 10,181
9141	APCD-AQ Specialist II	9	6,757 - 9,478
9140	APCD-AQ Specialist I	2	5,935 - 8,324
9140	APCD-AQ Specialist I-FT	1	6,530 - 9,159
9112/9113	APCD - AQ Permit Processing Specialist I/II	1	5,935 - 9,478
9182	Office Systems Coordinator III	3	6,427 - 9,015
9156	APCD-Management Asst IV-Confidential	2	4,773 - 7,677
9176	APCD-AQ Technician I/II	2	4,584 - 6,401
1187	APCD-Fiscal Technician II	1	4,291 - 6,007
9187	APCD-Management Assistant III	1	4,200 - 5,878
1182	APCD-Office Assistant IV	1	3,723 - 5,207
STAFFING - Fund O700		<u>45.0</u>	
	Extra-Help	4.0	
	Student Worker III	4.0	\$18.00 per hour
TOTAL STAFFING - Fund O700		<u>53.0</u>	

* With proposed new salary range based on County of Ventura Accounting Manager I

Base Salaries reference - County of Ventura Human Resources website.
Does not include any proposed/negotiated GSI or COLA at the time of publication.

VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

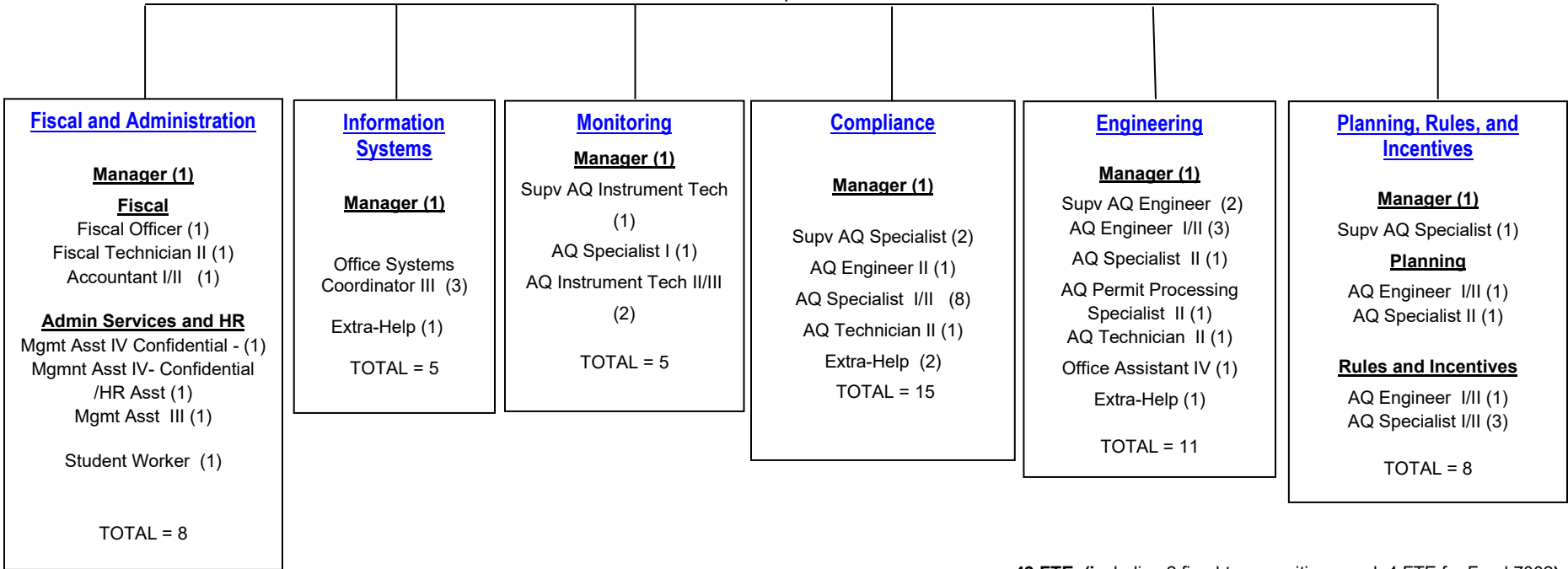
AIR POLLUTION CONTROL BOARD

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

Public Information
 Public Information Officer (1)
 Student Worker (3)

 TOTAL = 4

AIR POLLUTION CONTROL OFFICER / EXECUTIVE OFFICER (1)

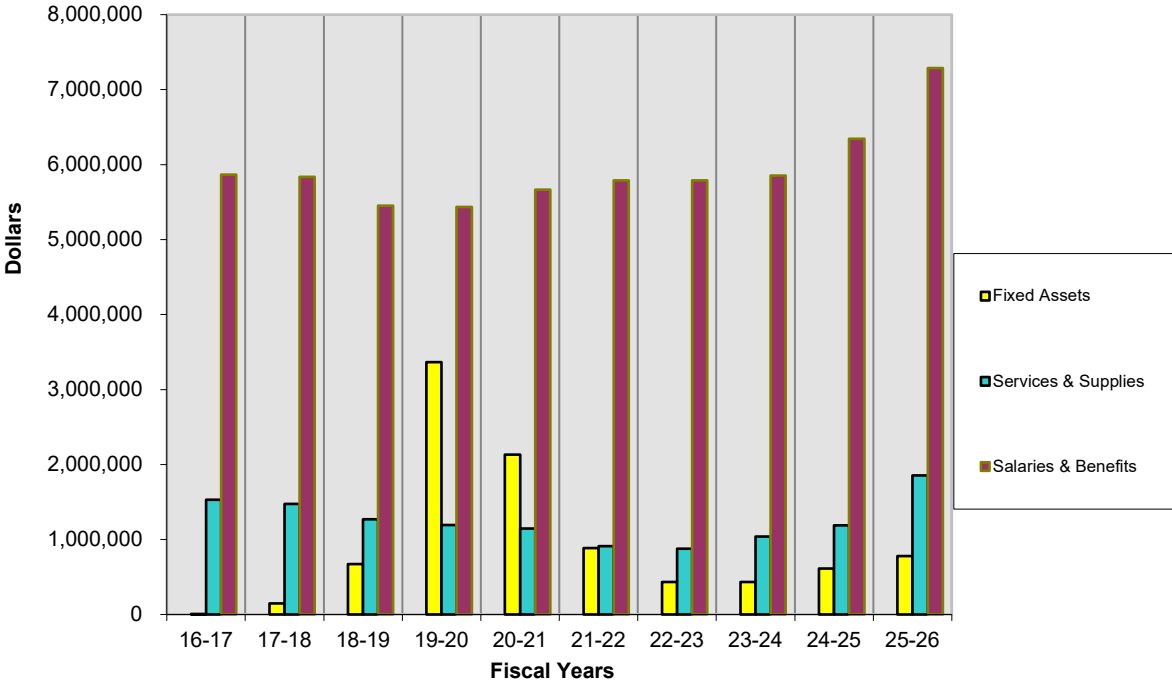
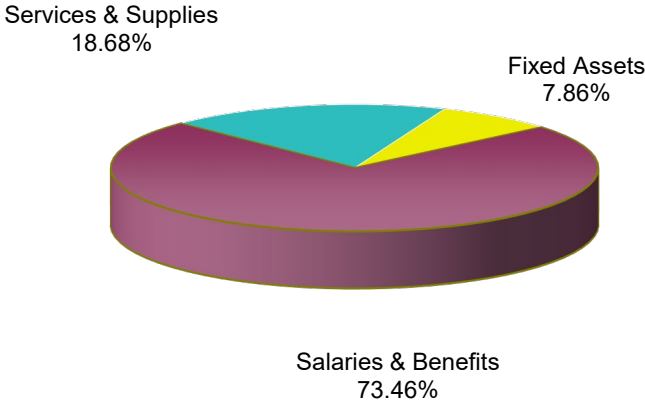


49 FTE (including 2 fixed-term positions and 4 FTE for Fund 7002)
8 budgeted extra-help/student workers
Total = 57

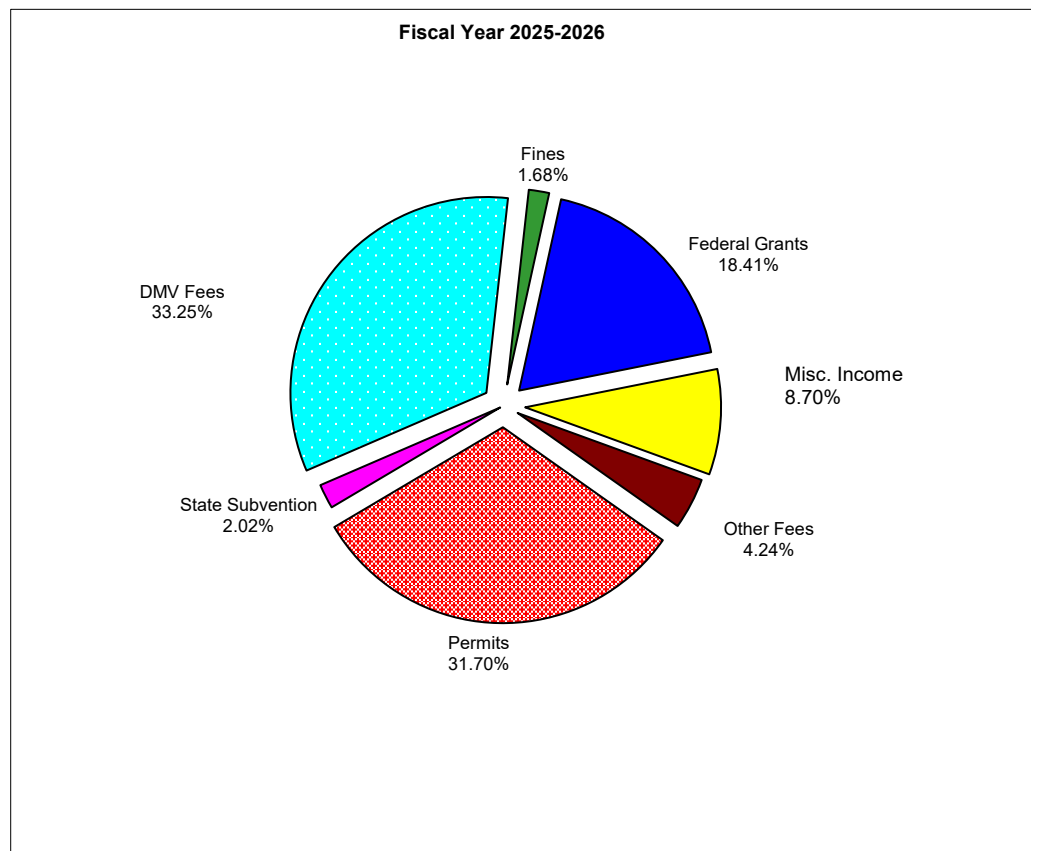
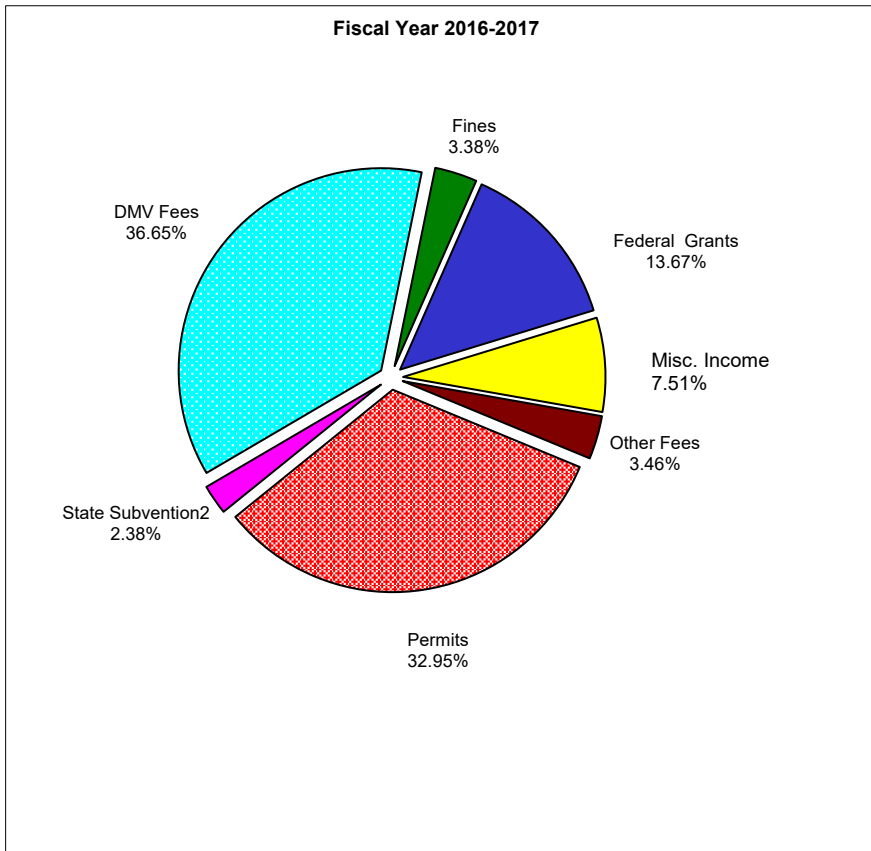


PROPOSED FY 2025-26 ORGANIZATIONAL CHART

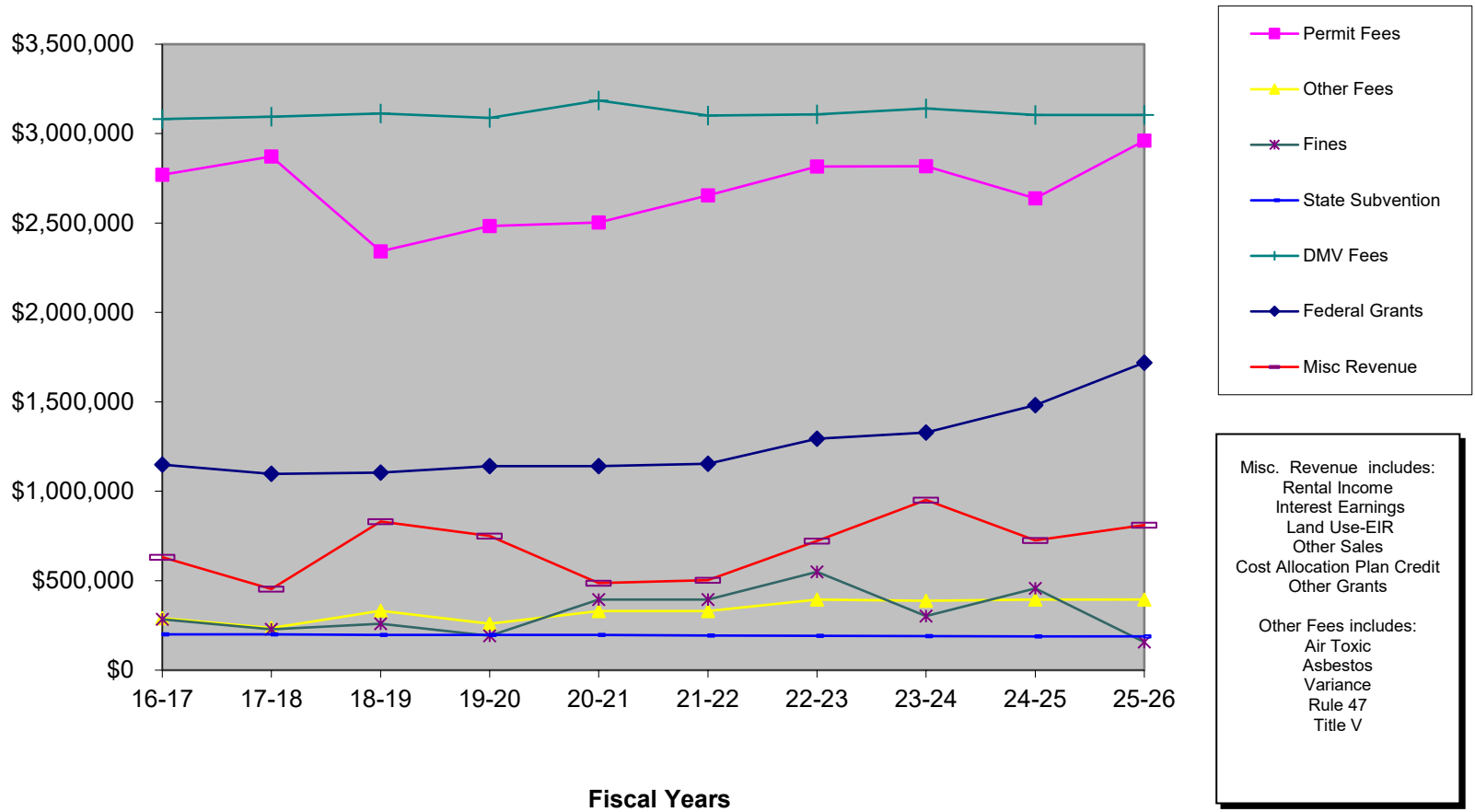
Fiscal Year 2025-2026 Proposed Budget Appropriations Fund O700



**Ventura County Air Pollution Control District
 Financing Resources Comparison
 Fiscal Year 2016-2017 vs Fiscal Year 2025-2026
 Fund O700**



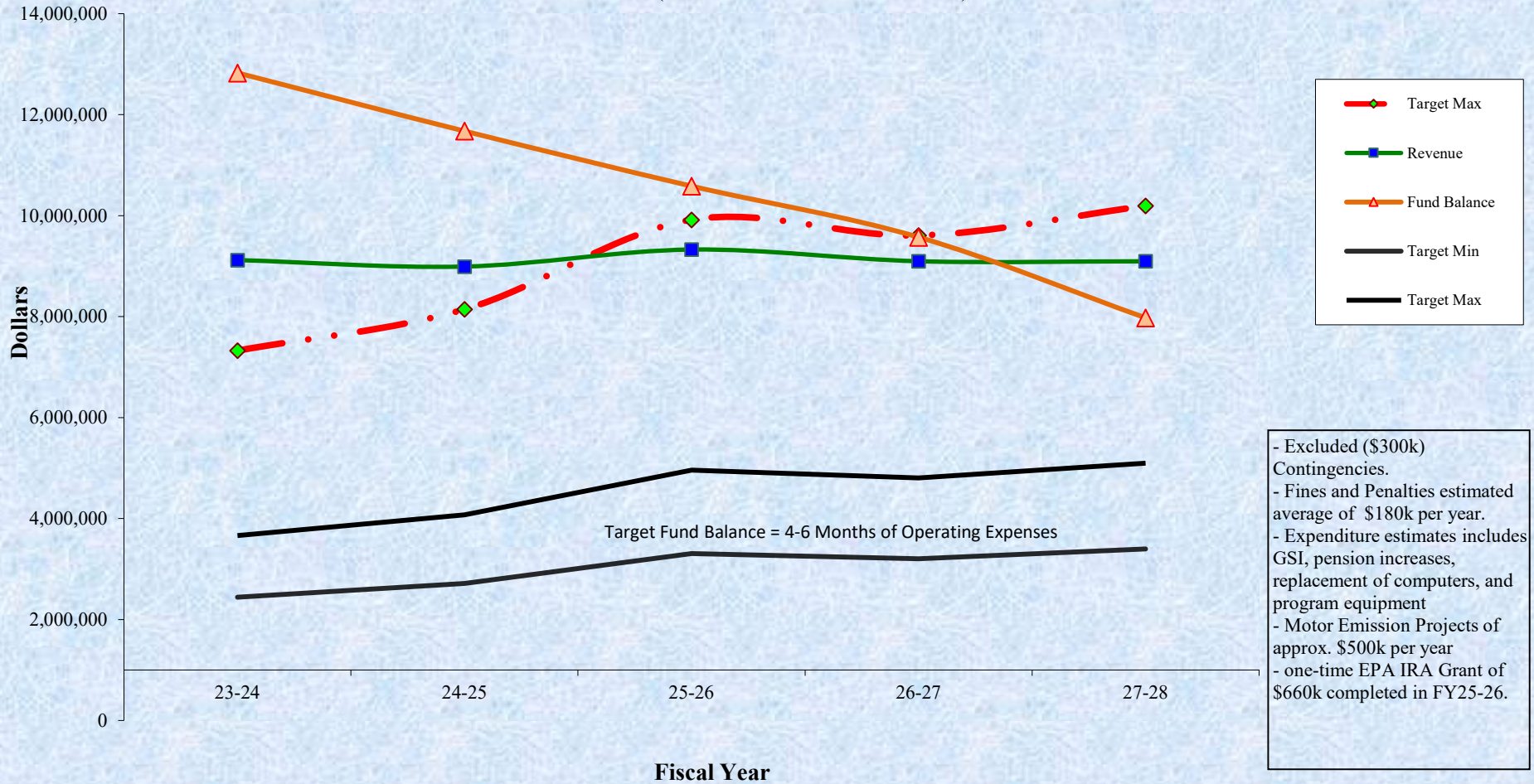
**Ventura County Air Pollution Control District
Operating Revenue History
Fiscal Year 2016-2017 through 2025-2026
Fund O700**



Misc. Revenue includes:
 Rental Income
 Interest Earnings
 Land Use-EIR
 Other Sales
 Cost Allocation Plan Credit
 Other Grants

Other Fees includes:
 Air Toxic
 Asbestos
 Variance
 Rule 47
 Title V

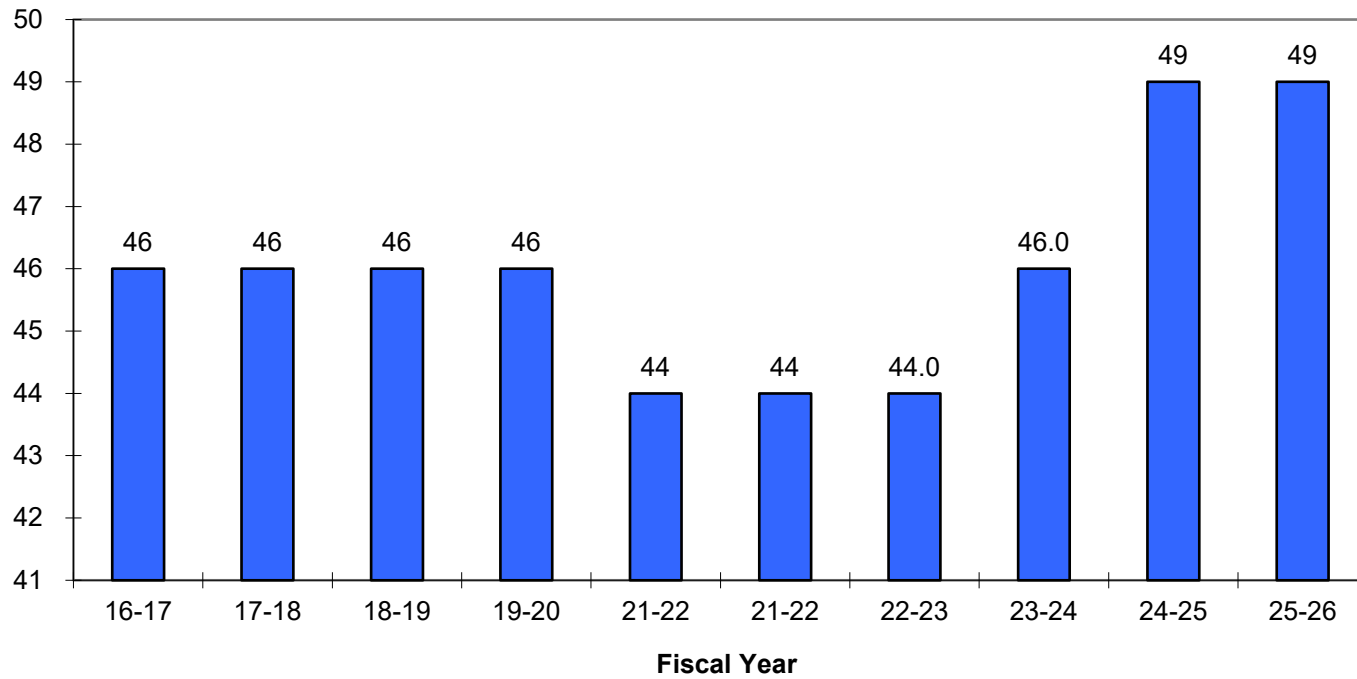
Ventura County Air Pollution Control District
Expenditure, Revenue, and Unassigned Fund Balance Projections
For Fiscal Years 2023-24 through 2027-2028
Fund O700
(with Prior Year Actual as baseline)



- Excluded (\$300k) Contingencies.
- Fines and Penalties estimated average of \$180k per year.
- Expenditure estimates includes GSI, pension increases, replacement of computers, and program equipment
- Motor Emission Projects of approx. \$500k per year
- one-time EPA IRA Grant of \$660k completed in FY25-26.

**Ventura County Air Pollution Control District
District Staffing History
Fiscal Years 2016-2017 through 2025-2026
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, 2026 (Fund O700)

Fiscal Year 2025-2026

VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT
PROPOSED (PRELIMINARY) FUND BALANCE PROVISIONS AND ESTIMATED ENDING FUND BALANCE AT JUNE 30, 2026
FY 2025-2026

DESCRIPTION	BEGINNING O700 FUND BALANCE AT July 1, 2025	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATIONS (RECOMMENDED)	ESTIMATED INCREASE TO BE PROVIDED IN BUDGET YEAR (RECOMMENDED)	PRELIMINARY FUND BALANCE PROVISIONS FOR FY 2025-26	ESTIMATED NET (COST)/SAVINGS OF PROPOSED BUDGET YEAR	ESTIMATED O700 FUND BALANCE AT JUNE 30, 2026
ASSIGNED :						
FIXED ASSET ACQUISITION	200,000			200,000		200,000
LITIGATION	300,000			300,000		300,000
APPROPRIATED FUND BALANCE FOR FY 2025-2026 [a]			579,580 [a]	579,580	(579,580) [a]	-
UNASSIGNED: [d]	10,327,050	(500,000) [e] (579,580) [a]	847,470 [a]	10,094,940		10,094,940
TOTAL	<u>10,827,050</u>	<u>(1,079,580)</u>	<u>1,427,050</u>	11,174,520		10,594,940

[b]

[c]

[a]

Estimated Financing Resources (Revenue) Fiscal Year 2025-2026	9,338,110	
Estimated Financing Uses (Expenses) for Fiscal Year 2025-2026	<u>9,917,690</u>	
Appropriated Fund Balance for Fiscal Year 2025-2026	<u>(579,580)</u>	-

Contingency
2,370,057

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 O700 Fund Balance at June 30, 2025 with projected net cost/savings	11,674,520	
Less: Reported O700 Fund Balance per VCFMS (as of December 1, 2024)	<u>10,827,050</u>	Reference: Analysis of Fund Balance June 30, 2025
Unassigned Fund Balance Adjustment - Increase/(Decrease)	<u>847,470</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] \$500,000 - 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, 2025

ESTIMATED O700 FUND BALANCE AS OF June 30, 2025	LESS: [b] <u>Accts. 5810/5811/5816/5817 and Fund O702 Transfer</u>	<u>Accts. 5420/5950</u> ESTIMATED AVAILABLE /UNASSIGNED AS OF June 30, 2025
11,674,520	1,579,580	10,094,940

[a]

[a] Reported Fund Balance in VCFMS and projected net savings/(cost) for FY 2024-2025.

Fund Balance as reported in VCFMS (Estimated Fund Balance at June 30, 2024)	12,827,050	
Less: Motor Vehicle Projects (AB2766) transfer to Fund 0702 per FY24-25 Adopted Budget	(2,000,000)	10,827,050
Projected net savings/(cost) for Fiscal Year 2024-2025		\$847,470
Estimated Fund Balance as of 6/30/2025		11,674,520

[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 2025-2026



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0701
DIVISION:6155

PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2025-2026

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2023-2024	Fiscal Year Budget 2024-2025	Adjusted Budget	Fiscal Year Estimated 2024-2025	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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EXPENDITURES

Salaries & Employee Benefits

Regular Salaries	1101	376.58	490.70	490.70	453.98	556.10	556.10	
Supplemental Payment	1106	21.07	19.40	19.40	48.35	22.00	22.00	
Term Payoffs/Buydown	1107	4.51	6.80	6.80	6.22	8.90	8.90	
Retirement Contribution	1121	59.22	93.70	93.70	67.84	91.20	91.20	
OASDI Contribution	1122	24.76	31.30	31.30	31.03	35.50	35.50	
FICA - Medicare	1123	5.95	7.40	7.40	7.44	8.30	8.30	
Group Insurance	1141	49.09	75.60	75.60	59.31	82.20	82.20	
Life Ins. / Dept. Heads	1142	0.17			0.18	0.10	0.10	
State Unemployment	1143	-0.01						
Management Disability	1144	0.81	0.90	0.90	0.94	1.10	1.10	
Worker's Compensation	1165	3.46	10.80	10.80	3.42	12.30	12.30	
401K Plan	1171	9.05	9.80	9.80	10.60	10.70	10.70	
Total Salaries & Employee Benefit		554.66	746.40	746.40	689.31	828.40	828.40	

Services and Supplies

Safety Clothing & Supplies	2021	0.50	0.75	0.75	0.75	0.75	0.75	
Telephone - Non ISF	2031	2.80	3.86	3.86	3.71	4.50	4.50	
Telephone ISF	2032		0.20	0.20	0.10	0.01	0.01	
Insurance Allocated - ISF	2071	8.33	9.31	9.31	8.87	10.68	10.68	
Office Equipment Maintenance	2101	0.01	0.15	0.15	0.10	0.17	0.17	
Other Equipment Maintenance	2102	0.05	1.32	1.32	0.52	1.54	1.54	
Building Improve/Maint	2112	15.49	17.59	17.59	16.76	25.42	25.42	
Facilities - ISF Charge	2114	6.39	8.63	8.63	9.90	10.13	10.13	
Facilities Projects ISF	2115		0.49	0.49	0.31	0.57	0.57	
Other Maintenance - ISF	2116	0.65	0.29	0.29	0.52	0.34	0.34	
Indirect Cost Recovery	2158	18.82	27.88	27.88	27.88	49.34	49.34	
Office Supplies	2161	3.32	1.47	1.47	1.55	1.75	1.75	
Mail Center ISF	2164	0.59	0.95	0.95	1.00	0.81	0.81	
Purchasing Charges ISF	2165	1.00	0.66	0.66	0.77	0.76	0.76	
Copy Machine Service - ISF	2167	0.74	0.98	0.98	0.93	1.19	1.19	
Stores-ISF	2168	0.01	0.10	0.10	0.05	0.11	0.11	



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0701
DIVISION:6155

PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2025-2026

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2023-2024	Fiscal Year Budget 2024-2025	Adjusted Budget	Fiscal Year Estimated 2024-2025	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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EXPENDITURES

Services and Supplies

Postage Non ISF	2169	0.91	0.98	0.98	1.26	1.39	1.39	
Computer Parts, Software, Etc	2179	2.78	11.07	11.07	5.78	7.63	7.63	
Computer Services	2194	5.67	2.19	2.19	0.45	3.68	3.68	
Grants Governmental / Non-C	2196	8,279.23	8,275.50	16,869.74	4,568.33	9,168.99	9,168.99	
Other Prof. & Special Service	2199	16.03	31.08	31.08	20.63	38.87	38.87	
Employee Health Services HC	2201	0.15	0.39	0.39	0.22	0.46	0.46	
Information Technology ISF	2202	0.07	0.11	0.11	0.11	0.07	0.07	
Special Services - ISF	2206	0.05	0.05	0.05	0.05	0.06	0.06	
Benefits ISF	2210	16.65	9.20	9.20	9.42	9.20	9.20	
Software Rental Non ISF	2236		6.06	6.06	5.88	8.03	8.03	
Storage Charges - ISF	2244	0.35	0.47	0.47	0.45	0.56	0.56	
Furniture/Fixtures <5000	2262	0.08	0.98	0.98	2.09	1.14	1.14	
Private Vehicle Mileage	2291	0.70	1.03	1.03	1.34	1.60	1.60	
Conference & Seminar Exp.	2292	1.41	4.19	4.19	2.58	17.63	17.63	
Misc. Trans. & Travel	2299	0.19						
Gas/Diesel Fuel - ISF	2301	0.40	0.29	0.29	0.43	0.72	0.72	
Transportation Charges - ISF	2302	1.00	0.78	0.78	1.09	1.10	1.10	
Transportation Work Order	2304	1.13	0.97	0.97	0.66	1.13	1.13	
Total Services and Supplies		8,385.50	8,419.97	17,014.21	4,694.49	9,370.33	9,370.33	

Capital Assets

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

Total EXPENDITURES	\$8,983.20	\$9,181.37	\$17,775.61	\$5,398.80	\$10,213.73	\$10,213.73
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REVENUE

Intergovernmental Rev.

DMV 923 Grant-State	9061	2,075.63	868.17	955.28	462.95	1,129.40	1,129.40	
Clean Air Fund/Other ARB	9071		15.85	65.85	5.85	60.00	60.00	
State Grants	9131	1,284.65	3,921.54	4,503.31	2,499.20	2,409.59	2,409.59	



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0701
DIVISION:6155

PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2025-2026

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

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2023-2024	Fiscal Year Budget 2024-2025	Adjusted Budget	Fiscal Year Estimated 2024-2025	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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REVENUE

Intergovernmental Rev.

Carl Moyer Admin	9251	703.90	905.87	905.87	830.47	1,044.74		1,044.74	
DMV \$4.00-State	9252			1,000.00					
Federal Grants	9351			1,967.89		1,967.89		1,967.89	
Carl Moyer Grant-State	9371	4,903.94	3,394.94	3,394.94	1,512.26	3,327.11		3,327.11	
<i>Total Intergovernmental Rev.</i>		<i>8,968.12</i>	<i>9,106.37</i>	<i>2,793.14</i>	<i>5,310.73</i>	<i>9,938.73</i>		<i>9,938.73</i>	

Misc. Revenues

Other Grant Revenue	9780	15.00	75.00	75.00	88.07	275.00		275.00	
<i>Total Misc. Revenues</i>		<i>15.00</i>	<i>75.00</i>	<i>75.00</i>	<i>88.07</i>	<i>275.00</i>		<i>275.00</i>	

Total REVENUE		\$8,983.12	\$9,181.37	\$12,868.14	\$5,398.80	\$10,213.73		\$10,213.73	
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Net District Cost		\$0.08	\$0.00	\$4,907.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
EXPENDITURES					
Salaries & Employee Benefits					
Regular Salaries	1101	490.70	556.10	65.40	13.33%
Supplemental Payment	1106	19.40	22.00	2.60	13.40%
Term Payoffs/Buydown	1107	6.80	8.90	2.10	30.88%
Retirement Contribution	1121	93.70	91.20	-2.50	-2.67%
OASDI Contribution	1122	31.30	35.50	4.20	13.42%
FICA - Medicare	1123	7.40	8.30	0.90	12.16%
Group Insurance	1141	75.60	82.20	6.60	8.73%
Life Ins. / Dept. Heads	1142	0.00	0.10	0.10	100.00%
Management Disability	1144	0.90	1.10	0.20	22.22%
Worker's Compensation	1165	10.80	12.30	1.50	13.89%
401K Plan	1171	9.80	10.70	0.90	9.18%
Total Salaries & Employee Benefits		\$ 746.40	\$ 828.40	82.00	10.99%
Services and Supplies					
Safety Clothing & Supplies	2021	0.75	0.75	0.00	0.00%
Telephone - Non ISF	2031	3.86	4.50	0.64	16.58%
Telephone ISF	2032	0.20	0.01	-0.19	-95.00%
Insurance Allocated - ISF	2071	9.31	10.68	1.37	14.72%
Office Equipment Maintenance	2101	0.15	0.17	0.02	13.33%
Other Equipment Maintenance	2102	1.32	1.54	0.22	16.67%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

FUND: 0701
 DIVISION: 6155
 Contact: Nancy Mendoza
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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 %
EXPENDITURES					
Services and Supplies					
Building Improve/Maint	2112	17.59	25.42	7.83	44.51%
Facilities - ISF Charge	2114	8.63	10.13	1.50	17.38%
Facilities Projects ISF	2115	0.49	0.57	0.08	16.33%
Other Maintenance - ISF	2116	0.29	0.34	0.05	17.24%
Indirect Cost Recovery	2158	27.88	49.34	21.46	76.97%
Office Supplies	2161	1.47	1.75	0.28	19.05%
Mail Center ISF	2164	0.95	0.81	-0.14	-14.74%
Purchasing Charges ISF	2165	0.66	0.76	0.10	15.15%
Copy Machine Service - ISF	2167	0.98	1.19	0.21	21.43%
Stores-ISF	2168	0.10	0.11	0.01	10.00%
Postage Non ISF	2169	0.98	1.39	0.41	41.84%
Computer Parts, Software, Etc.	2179	11.07	7.63	-3.44	-31.07%
Computer Services	2194	2.19	3.68	1.49	68.04%
Grants Governmental / Non-Governmental	2196	8,275.50	9,168.99	893.49	10.80%
Other Prof. & Special Services	2199	31.08	38.87	7.79	25.06%
Employee Health Services HCA	2201	0.39	0.46	0.07	17.95%
Information Technology ISF	2202	0.11	0.07	-0.04	-36.36%
Special Services - ISF	2206	0.05	0.06	0.01	20.00%
Benefits - ISF	2210	9.20	9.20	0.00	0.00%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
EXPENDITURES					
Services and Supplies					
Software Rental - Non ISF	2236	6.06	8.03	1.97	32.51%
Storage Charges - ISF	2244	0.47	0.56	0.09	19.15%
Furniture/Fixtures<5000	2262	0.98	1.14	0.16	16.33%
Private Vehicle Mileage	2291	1.03	1.60	0.57	55.34%
Conference & Seminar Exp.	2292	4.19	17.63	13.44	320.76%
Gas/Diesel Fuel - ISF	2301	0.29	0.72	0.43	148.28%
Transportation Charges - ISF	2302	0.78	1.10	0.32	41.03%
Transportation Work Order	2304	0.97	1.13	0.16	16.49%
Total Services and Supplies		\$ 8,419.97	\$ 9,370.33	950.36	11.29%
Fixed Assets					
Computer Equipment/Software	4701	15.00	15.00	0.00	0.00%
Total Fixed Assets		\$ 15.00	\$ 15.00	0.00	
Total EXPENDITURES		\$ 9,181.37	\$ 10,213.73	\$ 1,032.36	11.24%

REVENUE					
Intergovernmental Rev.					
DMV 923 Grant-State	9061	868.17	1,129.40	261.23	30.09%
Clean Air Fund/Other ARB	9071	15.85	60.00	44.15	278.55%
State Grants	9131	3,921.54	2,409.59	-1,511.95	-38.56%
Carl Moyer Admin	9251	905.87	1,044.74	138.87	15.33%
Federal Grant 105 & 103 EPA	9351	0.00	1,967.89	1,967.89	100.00%
Carl Moyer Grant-State	9371	3,394.94	3,327.11	-67.83	-2.00%



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2025-2026

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 %
REVENUE					
<i>Total Intergovernmental Rev.</i>		\$ 9,106.37	\$ 9,938.73	832.36	9.14%
Misc. Revenues					
Other Grant Revenue	9780	75.00	275.00	200.00	266.67%
<i>Total Misc. Revenues</i>		\$ 75.00	\$ 275.00	200.00	0.00%
Total REVENUE		\$ 9,181.37	\$ 10,213.73	1,032.36	11.24%
District Net Cost		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 2025-2026

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, 2025
9142	Supervising AQ Specialist	1	7,255 - 10,181
9140	APCD-AQ Specialist I/II	1	5,935 - 8,324
9140	APCD-AQ Specialist I - FT	1	5,935 - 8,324
0201	APCD Grants Accountant II	1	5,136 - 7,989
TOTAL STAFFING - Fund 0701		<u>4.0</u>	

Base Salaries reference - County of Ventura Human Resources website.

Does not include any proposed/negotiated GSI or COLA at the time of publication.

**Ventura County Air Pollution Control District
Summary of Pass-through Grants Funding for FY 2025-2026**

	<u>Estimated Funding Rollovers/New Projects</u>	<u>Estimated Available Funding for FY 2025-2026</u>	<u>Total</u>
Program Grants:			
Carl Moyer (CM) Program	\$ 3,163,960	\$ 2,617,200 (b)	\$ 5,781,160
CM State Reserve	163,150	283,328 (c)	446,478
Clean Air Fund	60,000	50,000 (c)	110,000
Assembly Bill (AB) 923 \$2 DMV Funds Grant Program	1,129,400	1,000,000 (e)	2,129,400
AB134/617 Community Air Protection (CAP) Greenhouse Gas Reduction	1,369,130	1,343,150 (c)	2,712,280
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)	314,050	0	314,050
Diesel Emission Reduction Act	1,967,890	0	1,967,890
Vessel Speed Reduction	726,410	788,545	1,514,955
AB617 Implementation	200,000	200,000	400,000
AB2766 \$4 DMV Funds (EV Infrastructure)	0	1,500,000	1,500,000
At Berth Remediation Fund	0	24,372	24,372
Climate Heat Impact Response Program (CHIRP)	0	422,433	422,433
Other Grants	<u>75,000</u>	<u>0</u>	<u>75,000</u>
Total	<u>9,168,990</u>	<u>\$ 8,229,028</u> (f)	<u>\$ 17,398,018</u>
Administrative Funds:			
Carl Moyer (CM) Program	352,580	633,800	986,380 (d)
State Reserve	57,500	119,000	176,500 (d)
FARMER Program	110,950	299,000	409,950 (d)
AB134 CAP Greenhouse Gas Reduction	483,710	252,000	735,710 (d)
Vessel Speed Reduction	40,000	40,000	80,000 (d) (g)
At Berth Remediation Fund	0	2,708	2,708 (d)
CHIRP	<u>0</u>	<u>46,937</u>	<u>46,937</u> (d)
Total	<u>1,044,740</u>	<u>\$ 1,393,445</u>	<u>\$ 2,438,185</u>
Total Pass-through Grants Funding	<u>\$ 10,213,730</u> (a)		

- Notes: (a) Amount budgeted for FY 2025-2026.
(b) CM YR 27 allocation from ARB.
(c) Estimated available program funding.
(d) Estimated available admin funding.
(e) Estimated available as of June 30, 2025.
(f) Grants will be submitted for APC Board approval and budget adjustment.
(g) Additional admin funds may become available from interest earned.

END OF REPORT