



NOTICE AND AGENDA

VENTURA COUNTY AIR POLLUTION CONTROL BOARD REGULAR MEETING OF THE STANDING COMMITTEE

**April 14, 2026 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:

<https://www.vcapcd.org/standing-committee>

AGENDA

1. Call to Order and Roll Call.
2. Public Comment - Time Set Aside for Citizen Presentations Regarding Ventura County Air Pollution Control District (VCAPCD) Matters not on the Agenda.
3. Approval of January 13, 2026 Standing Committee Meeting Summary.

4. Proposed Budget for Fiscal Year 2026-2027.
5. Reappointment of One Hearing Board Member and Appointment of One Hearing Board Member to the Ventura County Air Pollution Control District Hearing Board.
6. Confirm the Next Regular Meeting for May 12, 2026 at 1:30 PM or Immediately Following the Regular Meeting of the Air Pollution Control Board.
7. Adjourn the Meeting.



**VENTURA COUNTY AIR POLLUTION CONTROL BOARD
STANDING COMMITTEE**

SUMMARY MINUTES

January 13, 2026

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

OPENING

1. Call to Order at approximately 2:17 p.m.

Roll Call:

Members Present: Chair Janice Parvin, Supervisor Matt LaVere, and Council Member Michaela Perez

Members Absent: Vice Chair Albert Mendez

Staff Present: Franchesca Verdin (Assistant County Counsel), Ali Ghasemi (Air Pollution Control Officer), and Carolina Guerra (Executive Assistant)

2. Public Comment: No public comments.

REGULAR AGENDA

3. Minutes of the Standing Committee Meeting held Tuesday, January 13, 2026.

Motion: Approve

Moved by: Chair Parvin, seconded by Supervisor LaVere

Vote: Motion Passed 3 - 0

Yes: Chair Parvin, Supervisor Matt LaVere, Michaela Perez

Absent: Vice Chair Mendez

4. Reappointment of Three Hearing Board Members to VCAPCD Hearing Board.

Members Nominated for reappointment:

Victor Kamhi - Public Member

Valarie Grossman - Attorney

Dr. Lewis Canter - Medical Professional

REGULAR AGENDA, CONTINUED

Motion: Approve
Moved by: Supervisor LaVere, seconded by Council Member Perez
Vote: Motion Passed 3 - 0
Yes: Chair Parvin, Supervisor Matt LaVere, Michaela Perez
Absent: Vice Chair Mendez

5. Appointment of One Alternate Public Member to VCAPCD Hearing Board.

Committee members opted to nominate two alternate public members to the Hearing Board.

First Nominee: Dulce Setterfield

Motion: Approve
Moved by: Chair Parvin, seconded by Supervisor LaVere
Vote: Motion Passed 3 - 0
Yes: Chair Parvin, Supervisor Matt LaVere, Michaela Perez
Absent: Vice Chair Mendez

Second Nominee: Saudamini Sindhar

Motion: Approve
Moved by: Chair Parvin, seconded by Supervisor LaVere
Vote: Motion Passed 3 - 0
Yes: Chair Parvin, Supervisor Matt LaVere, Michaela Perez
Absent: Vice Chair Mendez

6. Confirmed the Next Regular Meeting for February 10, 2026 at 1:30 PM or Immediately Following the Regular Meeting of the Air Pollution Control Board.

CLOSING

7. Meeting Adjourned at approximately 2:32 p.m.

**VENTURA COUNTY
AIR POLLUTION CONTROL DISTRICT**
Memorandum

TO: Members, APCD Standing Committee

DATE: April 14, 2026

FROM: Ali Ghasemi, Air Pollution Control Officer *ARG*

SUBJECT: FY 2026-2027 Proposed Budget
Agenda Item Number 4

Recommendation to the Board:

Recommend approval of the Proposed Budget for Fiscal Year (FY) 2026-2027 consisting of:

- Proposed Operating Budget – Fund O700 (Attachment 1)
- Proposed Fund Balance Provisions – Fund O700 (Attachment 2)
- Proposed Pass-Through Grants Budget – Fund O701 (Attachment 3)

Background:

The Board's Operating Procedures require the Standing Committee to review and make recommendations to the Board on the District's annual budget. District staff is seeking a recommendation for approval of the Proposed Budget for FY 2026-2027.

The Proposed FY 2026-2027 Budget represents staff's best conservative estimates. The estimates take into consideration historical revenue and expenditure trends, salaries and benefits information from the County of Ventura's FY 2026-2027 Budget Development Manual, rule changes affecting emissions and emissions-based fees, and discussions with state and federal air quality officials regarding estimates on state subvention and federal grant funding.

For purposes of discussion, this memo focuses on the District's Proposed Operating Budget. The Pass-Through Grants Budget does not affect the district's fund balance since all related expenditures (including rollover encumbrances) have an equivalent amount of revenue.

The Proposed Operating Budget includes graphs highlighting several aspects of our financial history. In addition, a three-year revenue and expenditure projection is shown to determine if additional fiscal resources are necessary to maintain an adequate fund balance. The District's Fund Balance Policy is to maintain the Unassigned Fund Balance between four to six months of its proposed annual operating expenses (between

\$3,576,000 to \$5,364,000). While the policy is a target and not a mandated goal, this allows the district to develop long range financial planning and serves as a safeguard against future financial difficulties.

Highlights of the Proposed Operating Budget:

- Net District cost totals \$1,299,700. After excluding the \$300,000 contingency and \$50,000 in facility improvements at 4567 Telephone Road, the net operating cost is \$949,700. Of this amount, approximately \$401,000 represents non-recurring and one-time capital expenditures. Excluding these costs, the baseline operating cost is \$548,700.
- The proposed staffing level for Funds O700 and O701 remains unchanged from the current fiscal year, comprising of 49 Full-Time Equivalent (FTE) and 7 student worker/extra-help positions. The unfunding of one (1) Supervising Air Quality Engineer position has been offset by the addition of an Administrative Services Director position.

A. Comparison between Proposed FY 2026-2027 Operating Budget and FY 2025- 2026 Adopted Budget (Attachment 1.1):

- The total Proposed Operating Expenditures in FY 2026-2027 of \$10.728 million represents an increase of approximately \$811,100 or 8.2% over the current FY 2025-2026 Adopted Budget.
 - The proposed salaries and employee benefits appropriations are \$601,700 higher than the current fiscal year's adopted budget. This increase is primarily driven by the 3.5 percent general salary adjustment, Market-Based Adjustments (MBA) for selected positions, higher flexible spending costs, and the addition of one executive position in Fiscal Year 2025–2026. (\$496,280 – Account 1101).
 - The proposed appropriations for services and supplies are \$268,820 higher than the current fiscal year's adopted budget. The increase is primarily attributable to the replacement of District computers (\$252,400 – Account 2179), which had been deferred in prior years and extended through interim upgrades, and the renewal and acquisition of software licenses (\$35,400 – Account 2236). The increase is partially offset by decrease in budgeted Monitoring equipment parts and supplies (\$61,500 – Account 2121).
 - The proposed appropriations for fixed assets are \$59,400 lower than the current fiscal year's adopted budget, reflecting the purchase of only one vehicle. The fixed asset items listed below are either one-time acquisitions or ongoing components of the District's modernization efforts.
 - Building Exterior and Parking Lot Light Repair/Replacement - \$50,000. This was previously budgeted for the last fiscal year.

- Monitoring program equipment with funding from the Inflation Reduction Act (IRA) - \$265,000
 - Replace one of the two remaining gas-powered district vehicles with full electric or hybrid. The District has a total of sixteen (16) fleet vehicles to support its operations. \$50,000
 - Continuing contractor programming fees for the District’s permit system - \$190,000
 - Forms automation development project (placeholder) - \$79,000
 - Enforcement program equipment - \$21,000
 - Cyber Security software - \$47,000 with corresponding grant revenue
 - Server room HVAC upgrade - \$18,000. This was previously budgeted for the last fiscal year.
- Total Proposed Operating Revenue is projected to be \$91,000 higher than the current fiscal year’s adopted budget. The increase is primarily driven by higher emission fees (\$105,000 – Account 8721) due to the annual adjustment under Rule 42 – Permit Fees, increased permit processing fee revenue (\$80,840 – Account 8731), higher anticipated interest income (\$75,000 – Account 8911), and increased rental income (\$38,900 – Accounts 8931/8938). These increases are partially offset by approximately a \$165,000 decrease in federal grant revenue (Account 9351), which accounts for revenue recognized in the prior year from the multi-year IRA grant.

B. Fund Balance - Provisions

The Proposed Budget incorporates staff recommendations for establishing Fund Balance allocations consistent with Governmental Accounting Standards Board (GASB) Statement No. 54. Under GASB 54, fund balance classifications include Nonspendable, Restricted, Committed, Assigned, and Unassigned.

There are no proposed allocations for the Nonspendable or Restricted categories.

For Fiscal Year 2026–2027, the proposed Fund Balance provisions (Attachment 2) include:

- Committed Funds for Assembly Bill (AB) 2766 DMV\$4 Motor Vehicle Emission Reduction Projects.
- Assigned Fund Balance for Fixed Asset Acquisitions, Litigation, and an Appropriated Fund Balance equal to the projected variance between appropriations and estimated revenues for FY 2026–2027.

- Unassigned Fund Balance representing residual resources not classified as restricted, committed, or assigned.

The Unassigned Fund Balance remains above the District’s target reserve level of four to six months of operating appropriations. A detailed analysis of the Unassigned Fund Balance as of June 30, 2026, is presented in Attachment 2.1.

Additional Information:

- The proposed budget includes \$50,000 for the Ventura County Transportation Commission (VCTC) County-wide Traffic Model. Funding is consistent with the March 1, 1994, Memorandum of Agreement between the District and VCTC.
- Based on actual data from prior years, the District anticipates additional revenues from fines and penalties in the range of approximately \$200,000 to \$250,000. Actual revenues fluctuate from year to year and, in certain instances involving significant settlements, may be substantially higher.
- The proposed budget includes a composite increase of 6.5% increase in Rule 42 permit renewal fees. Permit revenues do not entirely cover stationary-related expenditures but the increase will narrow the gap.
- Approximately \$1,000,000 from the Unassigned Fund Balance will be committed in FY 2026-2027 for various multi-year pass-through grants under AB2766 for projects to reduce emissions from motor vehicle sources.

Conclusion:

The District remains committed to sustaining its core programs while actively pursuing additional revenue opportunities and enhancing operational efficiency. Staff will continue collaborating with the community, industry stakeholders, and regional partners to identify practical solutions that protect public health and agriculture from the impacts of air pollution and support compliance with state and federal air quality standards.

The Proposed Budget for FY 2026–2027 reflects the District’s adherence to conservative fiscal management and careful evaluation of all expenditures. For this fiscal year, appropriations are projected to exceed revenues. Staff will continue to assess operational needs, monitor expenditures, and evaluate potential revenue sources. The existing fund balance is sufficient to cover the net cost, ensuring the District remains fiscally stable and well-positioned to meet its financial obligations in FY 2026–2027.



PROPOSED BUDGET

for

Fiscal Year 2026-2027

APCD STANDING COMMITTEE MEETING

April 14, 2026

Prepared by APCD Fiscal

VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

PROPOSED BUDGET

Fiscal Year 2026-2027

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ATTACHMENT 1

Proposed Operating Budget (Fund O700)

Fiscal Year 2026-2027



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0700
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY FY 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2024-2025	Fiscal Year Budget 2025-2026	Adjusted Budget	Fiscal Year Estimated 2025-2026	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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EXPENDITURES

Salaries & Employee Benefits

Regular Salaries	1101	4,135.55	4,846.70	4,846.70	4,727.63	5,342.98		5,342.98	
Extra-Help	1102	93.54	75.00	75.00	142.79	98.00		98.00	
Overtime	1105	1.53	2.00	2.00	1.51	2.00		2.00	
Supplemental Payment	1106	221.50	170.40	170.40	216.38	191.89		191.89	
Term Payoffs/Buydown	1107	70.35	143.40	143.40	136.28	161.30		161.30	
Retirement Contribution	1121	594.52	802.20	802.20	602.33	854.50		854.50	
OASDI Contribution	1122	271.90	308.70	308.70	307.70	369.37		369.37	
FICA - Medicare	1123	66.22	73.10	73.10	69.00	80.91		80.91	
Safe Harbor	1124	1.17			1.81				
Mgmt Retiree Health Benefit	1128	2.89	12.50	12.50	2.89				
457 Supplemental Retirement	1130	0.80			1.89				
Group Insurance	1141	535.63	635.20	635.20	563.50	583.28		583.28	
Life Ins. / Dept. Heads	1142	1.60	1.30	1.30	1.62	1.43		1.43	
Management Disability	1144	12.21	12.70	12.70	15.05	13.95		13.95	
Worker's Compensation	1165	30.27	107.50	107.50	30.37	57.62		57.62	
401K Plan	1171	141.59	95.00	95.00	151.00	104.18		104.18	
Legacy Health Reimb Arrang	1172				25.53	26.00		26.00	
Total Salaries & Employee Benefit		6,181.27	7,285.70	7,285.70	6,997.28	7,887.41		7,887.41	

Services and Supplies

Safety Clothing & Supplies	2021	1.32	12.92	13.06	2.66	9.83		9.83	
Telephone - Non ISF	2031	33.43	35.04	40.01	40.01	36.43		36.43	
Telephone ISF	2032	0.51	0.09	0.09	0.08	0.09		0.09	
Housekeeping/Grounds	2058	0.24							
Insurance Allocated - ISF	2071	86.06	83.13	83.13	83.22	87.89		87.89	
Office Equipment Maintenance	2101		1.32	1.32	0.44	1.32		1.32	
Other Equipment Maintenance	2102		11.96	11.96	4.44	14.94		14.94	
Small Tools & Instruments	2104		0.50	0.50	0.50	0.44		0.44	
Building Improve/Maint	2112	191.46	197.88	197.88	179.21	195.45		195.45	
Facilities - ISF Charge	2114	79.76	78.81	78.81	78.90	87.29		87.29	
Facilities Projects ISF	2115		4.43	4.43	1.77	4.43		4.43	



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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EXPENDITURES

Services and Supplies

Other Maintenance - ISF	2116	9.49	2.66	2.66	5.32	2.66	2.66	
Lab Supplies & Expenses	2121	18.07	135.11	148.48	27.00	73.61	73.61	
Memberships & Dues	2131	21.64	11.76	12.27	40.00	34.04	34.04	
Indirect Cost Recovery	2158	112.69	109.38	109.38	109.38	145.39	145.39	
Miscellaneous Payments	2159	10.15	4.00	4.00	10.65	3.54	3.54	
Office Expense Allowance Ac	2160				1.15	1.77	1.77	
Office Supplies	2161	9.58	13.65	15.50	12.11	14.00	14.00	
Printing - Non ISF	2162		1.00	1.00	0.50	0.50	0.50	
Books & Publications	2163	0.14	4.52	4.52	1.00	2.90	2.90	
Mail Center ISF	2164	4.48	6.34	6.34	4.44	7.28	7.28	
Purchasing Charges ISF	2165	4.25	5.88	5.88	5.22	5.32	5.32	
Printing/Binding - ISF	2166	7.65	3.91	3.91	3.91	5.41	5.41	
Copy Machine Service - ISF	2167	6.54	9.26	9.26	5.77	9.50	9.50	
Stores-ISF	2168		0.89	0.89	0.44	0.89	0.89	
Postage Non ISF	2169	4.59	10.86	20.08	8.87	9.30	9.30	
Computer Parts, Software, Etc	2179	32.52	78.17	78.47	43.89	330.57	330.57	
Hearing Board Members Fees	2181	1.50	2.00	2.00	2.00	1.65	1.65	
Attorney Services	2185		4.50	4.50		3.75	3.75	
Temporary Help	2192	26.27	10.00	10.00	5.00	10.00	10.00	
Advertising & Marketing	2193	11.71	35.55	35.55	10.00	27.25	27.25	
Computer Services	2194	19.57	28.67	39.48	10.65	49.48	49.48	
Grants Governmental / Non-C	2196	50.00	57.00	57.00	50.00	52.00	52.00	
Other Prof. & Special Service	2199	263.07	202.54	215.28	267.30	228.89	228.89	
Employee Health Services HC	2201	1.12	3.54	3.54	1.77	3.54	3.54	
Information Technology ISF	2202	0.48	0.55	0.55	0.55	0.55	0.55	
GIS Charges - ISF	2203	1.81	9.34	9.34	9.34	9.50	9.50	
Special Services - ISF	2206	0.73	0.44	0.44	0.39	0.44	0.44	
Benefits ISF	2210	92.10	134.60	134.60	94.50	88.80	88.80	
Public & Legal Notices	2221	0.66	6.05	7.64	2.00	8.83	8.83	
Software Rental Non ISF	2236	50.72	62.47	63.93	83.39	97.87	97.87	



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0700
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY FY 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

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EXPENDITURES

Services and Supplies

Building Rent - Non County	2241	0.30	0.30	0.30	0.30	0.30	0.30	
Storage Charges - ISF	2244	4.28	4.37	4.37	3.88	4.52	4.52	
Furniture/Fixtures <5000	2262	9.31	8.86	18.89	44.08	8.86	8.86	
Minor Equipment	2264		8.00	8.00	2.00	7.10	7.10	
Training ISF	2272		0.30	0.30		0.30	0.30	
Education Allowance	2273		12.15	12.15	5.00	8.50	8.50	
Private Vehicle Mileage	2291	7.64	17.40	17.40	8.87	9.38	9.38	
Conference & Seminar Exp.	2292	18.84	78.76	79.76	17.74	81.00	81.00	
UPS - PM2.5	2293	0.64	2.80	2.80	1.50	3.30	3.30	
Misc. Trans. & Travel	2299	0.04	0.50	0.50	0.50	0.44	0.44	
Gas/Diesel Fuel - ISF	2301	3.35	5.62	5.62	2.66	4.16	4.16	
Transportation Charges - ISF	2302	7.94	8.59	8.59	6.21	4.61	4.61	
Motorpool ISF	2303	0.02	0.30	0.30		0.30	0.30	
Transportation Work Order	2304	1.12	8.82	16.13	4.44	6.20	6.20	
Transp. Charges ISF Non-Uni	2305	0.05						
Utilities - Other	2311	19.19	15.00	15.00	18.10	15.00	15.00	
Total Services and Supplies		1,227.03	1,552.49	1,627.79	1,323.05	1,821.31	1,821.31	

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	28.33	50.00	50.00	50.00	50.00	50.00	
Equipment	4601	112.69	309.25	309.25	122.00	304.25	304.25	
Vehicles	4671	69.74	115.00	115.00		50.00	50.00	
Computer Equipment / Softw	4701	175.71	305.25	349.65	185.00	315.85	315.85	
Total Capital Assets		386.47	779.50	823.90	357.00	720.10	720.10	

Total EXPENDITURES	\$7,794.77	\$9,917.69	\$10,037.39	\$8,677.33	\$10,728.82	\$10,728.82	
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REVENUE

Permits



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0700
DIVISION:6150

PROPOSED OPERATING BUDGET SUMMARY FY 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2024-2025	Fiscal Year Budget 2025-2026	Adjusted Budget	Fiscal Year Estimated 2025-2026	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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REVENUE

Permits

Emission Fees	8721	2,249.31	2,448.36	2,448.36	2,448.36	2,553.36		2,553.36
Ag Engine Renewals	8722	49.78	49.00	49.00	58.00	58.00		58.00
Permits (A-C/P-O)	8731	310.27	281.73	281.73	281.73	362.57		362.57
PERP Fees	9708	78.72	70.00	70.00	49.86	65.00		65.00
Total Permits		2,688.08	2,849.09	2,849.09	2,837.95	3,038.93		3,038.93

Other Licences & Fees

Rule 47	8761	211.44	250.00	250.00	250.00	250.00		250.00
Asbestos Fees	8771	93.02	100.00	100.00	95.00	95.00		95.00
Air Toxic Hot Spots Fees	8772	19.85	18.00	18.00	18.47	18.65		18.65
Title V Annual Compliance R	8798	19.02	19.00	19.00	18.00	18.00		18.00
Variance Fees	8799	6.82	8.00	8.00		3.00		3.00
Total Other Licences & Fees		350.15	395.00	395.00	381.47	384.65		384.65

Fines, Forfeitures & Penalties

Fines	8821	614.98	150.00	150.00	250.00	150.00		150.00
Penalties	8831	26.32	7.00	7.00	6.35	5.54		5.54
Total Fines, Forfeitures & Penalties		641.30	157.00	157.00	256.35	155.54		155.54

Rev-Use of Money & Prop

Interest Earnings	8911	487.97	300.00	300.00	400.00	375.00		375.00
Leases/Rents	8931	319.68	338.83	338.83	338.83	348.97		348.97
Other Lease Revenue	8938	140.21	111.20	111.20	111.20	140.00		140.00
Total Rev-Use of Money & Prop		947.86	750.03	750.03	850.03	863.97		863.97

Intergovernmental Rev.

State Grants	9131	189.49	189.00	189.00	190.67	190.00		190.00
DMV \$4.00-State	9252	3,137.42	3,105.00	3,105.00	3,125.00	3,105.00		3,105.00
Federal Grants	9351	1,414.75	1,719.70	1,719.70	1,470.00	1,554.20		1,554.20
Total Intergovernmental Rev.		4,741.66	5,013.70	5,013.70	4,785.67	4,849.20		4,849.20

Charges for Services

Land Use - EIR	9481	1.92	5.00	5.00	3.00	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 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2024-2025	Fiscal Year Budget 2025-2026	Adjusted Budget	Fiscal Year Estimated 2025-2026	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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REVENUE

<i>Total Charges for Services</i>	<i>1.92</i>	<i>5.00</i>	<i>5.00</i>	<i>3.00</i>	<i>5.00</i>		<i>5.00</i>	
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Misc. Revenues

Other Grant Revenue	9780	120.48	158.29	158.29	63.50	129.83		129.83
Miscellaneous Revenue	9790	1.20	10.00	10.00	1.00	2.00		2.00
<i>Total Misc. Revenues</i>		<i>121.68</i>	<i>168.29</i>	<i>168.29</i>	<i>64.50</i>	<i>131.83</i>		<i>131.83</i>

Total REVENUE		\$9,492.65	\$9,338.11	\$9,338.11	\$9,178.97	\$9,429.12		\$9,429.12
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Net District Cost		-\$1,697.88	\$579.58	\$699.28	-\$501.64	\$1,299.70	\$0.00	\$1,299.70	\$0.00
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Staffing Detail:
Authorized - 45
Full-Time Equivalent (FTE) - 45



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2026-2027

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

FUND:0700
DIVISION:6150

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

ACCOUNT CODE	PRIOR YEAR ADOPTED	TOTAL PROPOSED BUDGET	VARIANCE [+ / (-)]	VARIANCE PERCENT %	EXPLANATION
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EXPENDITURES

Salaries & Employee Benefits

Regular Salaries	1101	4,846.70	5,342.98	496.28	10.24%	<ol style="list-style-type: none"> Total FTE is 49 (45 for General Fund and 4 for Incentives). Includes 3.5% GSI, merit increases; and various MBA increases for select positions ranging from 3% to 4.5%. 100% full staffing. No full-time equivalent vacancies. Forty-five (45) full-time equivalents, seven (7) Extra-Help/ student workers (budgeted in Account 1102). \$15,000 provision for any unanticipated personnel costs.
Extra-Help	1102	75.00	98.00	23.00	30.67%	Three (3) Extra-Help and Four (4) Student Workers. Extra-help for backlogs and student workers for school outreach program and IS project.
Overtime	1105	2.00	2.00			Overtime estimate for Monitoring AQ Instrument Technicians.
Supplemental Payment	1106	170.40	191.89	21.49	12.61%	Education incentives ranging from 2.5% to 5%.
Term Payoffs/Buydown	1107	143.40	161.30	17.90	12.48%	Estimated vacation buydown based on staff's eligibility.
Retirement Contribution	1121	802.20	854.50	52.30	6.52%	Composite rate of 13.47% from County of Ventura's Budget Development Manual. This rate is slightly lower (.10%) than last fiscal year.
OASDI Contribution	1122	308.70	369.37	60.67	19.65%	6.20% FICA.
FICA - Medicare	1123	73.10	80.91	7.81	10.68%	1.45% on salary earned.



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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EXPENDITURES

Salaries & Employee Benefits

Mgmt Retiree Health Benefit	1128	12.50		-12.50	-100.00%	Management retiree health insurance benefit under Personnel Regs and Rules Section 504.
Group Insurance	1141	635.20	583.28	-51.92	-8.17%	Flexible credit allowances based on approved MOUs and Management Resolution plus dental and vision premiums now covered by the District.
Life Ins. / Dept. Heads	1142	1.30	1.43	0.13	10.00%	
Management Disability	1144	12.70	13.95	1.25	9.84%	Standard rate based on FY2027 County Budget Development Manual
Worker's Compensation	1165	107.50	57.62	-49.88	-46.40%	Based on information provided by County of Ventura CEO.
401K Plan	1171	95.00	104.18	9.18	9.66%	District's 401k matching contribution.
Legacy Health Reimb Arrangement	1172		26.00	26.00	100.00%	Retiree Medical Expense Reimbursement Plan approved on June 27, 2023

Total Salaries & Employee Benefits		\$ 7,285.70	\$ 7,887.41	601.71	8.26%	
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Services and Supplies

Safety Clothing & Supplies	2021	12.92	9.83	-3.09	-23.92%	1. Safety shoes for field personnel (per MOU), safety clothing for compliance personnel when inspecting oil fields, and other building office safety supplies. 2. Asbestos Inspection Equipment
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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EXPENDITURES

Services and Supplies

Telephone - Non ISF	2031	35.04	36.43	1.39	3.97%	1. This account includes the operating cost of the District's phone system - Ringaro @ \$19k 2. Service charge for District cellular phones 3. Replacement phones and accessories
Telephone ISF	2032	0.09	0.09			Monitoring station Simi UA landlines and County ISD charges for District logins to the County System.
Insurance Allocated - ISF	2071	83.13	87.89	4.76	5.73%	County of Ventura CEO-Risk Management charge for general liability insurance and vehicle insurance. The District's property insurance is with a commercial insurance carrier under a different account.
Office Equipment Maintenance	2101	1.32	1.32			Service for copier and time stamp.
Other Equipment Maintenance	2102	11.96	14.94	2.98	24.92%	1. AQ monitoring station repairs - \$10K 2. TVA 1000 & TVA 2020 FID calibration and maintenance costs (service/parts-filters, Cal gas bags, flame arrestors). Older TVAs may be used as parts when needed - \$3K. 3. FLIR (thermal imaging) camera service
Small Tools & Instruments	2104	0.50	0.44	-0.06	-12.00%	Minor tools or equipment.
Building Improve/Maint	2112	197.88	195.45	-2.43	-1.23%	Expenditures for the District-owned building at 4567 Telephone Rd. including management fees, utilities, property insurance, etc.
Facilities - ISF Charge	2114	78.81	87.29	8.48	10.76%	County GSA housekeeping ISF charges based on square footage.



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EXPENDITURES

Services and Supplies

Facilities Projects ISF	2115	4.43	4.43			Misc. projects - repairs and maint. handled by County GSA projects group.
Other Maintenance - ISF	2116	2.66	2.66			Discretionary service request time & material such as procurement and installation for office workgroup moves, adds, and changes, minor repairs or adjustments to existing modular furniture components.
Lab Supplies & Expenses	2121	135.11	73.61	-61.50	-45.52%	1. BAM tape and replacement parts - \$20.0 2. Expendable and replacement parts for instrument repair including Grainger - \$25.0 3. Met Program Parts/New Sensors - \$10.0 4. New standards used for Gas/PM/Met calibration and quality assurance requirements - \$5.0 5. TVA 1000 & TVA2020 FID methane calibration gas recert/refill - \$2.0 6. Miscellaneous maintenance and parts - \$10.0 Note: \$20.0 will be funded by EPA 103 IRA grant.
Memberships & Dues	2131	11.76	34.04	22.28	189.46%	1. Staff membership to various organizations (per MOU or Management Resolution). 2. CAPCOA District membership. 3. CAPCOA 105 Grant contribution, no longer redirecting 105 grant funds
Indirect Cost Recovery	2158	109.38	145.39	36.01	32.92%	County Cost Allocation charges for FY2026-2027 - provided by County Auditor-Controller's office.



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EXPENDITURES

Services and Supplies

Miscellaneous Payments	2159	4.00	3.54	-0.46	-11.50%	Prior year adjustments, management annual medical exam per MOU, and other miscellaneous expenses.
Office Expense Allowance Admin Policy VII-C-I	2160		1.77	1.77	100.00%	Discretionary fund for employee wellness program or events.
Office Supplies	2161	13.65	14.00	0.35	2.56%	District's office supplies.
Printing - Non ISF	2162	1.00	0.50	-0.50	-50.00%	Printing Rule 211 Survey Forms and public information materials for distribution to Rule 211 employers.
Books & Publications	2163	4.52	2.90	-1.62	-35.84%	1. Health & Safety Code for staff, Hearing Board members, and County Counsel. 2. Various subscriptions to newspapers, periodicals, and other reference materials.
Mail Center ISF	2164	6.34	7.28	0.94	14.83%	Mail Service through GSA.
Purchasing Charges ISF	2165	5.88	5.32	-0.56	-9.52%	Estimated ISF charge for procurement services.
Printing/Binding - ISF	2166	3.91	5.41	1.50	38.36%	Estimated ISF charges for printing.
Copy Machine Service - ISF	2167	9.26	9.50	0.24	2.59%	Estimated ISF charges for copy machines.
Stores-ISF	2168	0.89	0.89			ISF storage charges.
Postage Non ISF	2169	10.86	9.30	-1.56	-14.36%	Stamp mail services through Pitney Bowes.



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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EXPENDITURES

Services and Supplies

Computer Parts, Software, Etc.	2179	78.17	330.57	252.40	322.89%	1. Desktop replacement \$231k. Current desktops are over 5 years old. 2. External Server Drives - \$14k 3. Uninterruptible Power Supply devices (UPS) workstations 4. Internal server hard drives - provision \$7k 5. Security PC and general use laptops - \$10k 6. Monitoring PC replacements -provision \$15k Note: \$15.0 will be funded by EPA 103 IRA grant.
Hearing Board Members Fees	2181	2.00	1.65	-0.35	-17.50%	Hearing Board member fees reimbursed by fees from variance petitioners (Rule 41).
Attorney Services	2185	4.50	3.75	-0.75	-16.67%	Estimated outside legal fees.
Temporary Help	2192	10.00	10.00			Provision for staffing agency temporary workers on special projects.
Advertising & Marketing	2193	35.55	27.25	-8.30	-23.35%	Public outreach marketing giveaways/materials \$27k
Computer Services	2194	28.67	49.48	20.81	72.58%	1. Website maintenance - \$16k 2. Agilaire AirVision Software Support - \$15.0 3. Upgrades & support to website functionality for displaying new monitoring data or improvements to forecasting/burn decision functionalities.- \$15k 4. Genetec Security System maintenance - \$3.3 5. Miscellaneous IT software, license renewals, and website services - \$3k



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EXPENDITURES

Services and Supplies

Grants Governmental / Non-Governmental	2196	57.00	52.00	-5.00	-8.77%	1. Countywide traffic model-VCTC - \$50K 2. CalEEMod Landuse Computer Program - \$2K
Other Prof. & Special Services	2199	202.54	228.89	26.35	13.01%	1. County Counsel legal fees, Clerk of the Board fees, and Eide Bailly LLC audit fees - \$167k 2. VCERA pension reports 3. Internet Services - \$16k 4. Translation services 5. Environmental documents 6. Analysis by AAC for Hazmat incidents 7. Calibration and repair of flow standards and instruments
Employee Health Services HCA	2201	3.54	3.54			VC health services for District employees and new hires.
Information Technology ISF	2202	0.55	0.55			Contract services for e-mail with ISD.
GIS Charges - ISF	2203	9.34	9.50	0.16	1.71%	FY2026-2027 estimates from ISD.
Special Services - ISF	2206	0.44	0.44			Employee badges, access cards, etc.
Benefits ISF	2210	134.60	88.80	-45.80	-34.03%	Estimated opt-out benefits for District employees.
Public & Legal Notices	2221	6.05	8.83	2.78	45.95%	Newspaper public notices.



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EXPENDITURES

Services and Supplies

Software Rental Non ISF	2236	62.47	97.87	35.40	56.67%	1. Microsoft ServerTriennial cost - \$36k 2. Microsoft licenses - Office - \$29k 3. Software Licensing - Forms development - \$12k
Building Rent - Non County	2241	0.30	0.30			Annual lease for Simi Valley air quality monitoring site.
Storage Charges - ISF	2244	4.37	4.52	0.15	3.43%	Storage charges for old files
Furniture/Fixtures <5000	2262	8.86	8.86			Miscellaneous furniture and fixtures for the new building.
Minor Equipment	2264	8.00	7.10	-0.90	-11.25%	Visual Emissions Evaluation (VEE) training and certification with purchase of VEE certification (\$300 each) for 10 Inspectors and 1 Engineer for 6-month certification for required compliance training. Certification is required twice a year.
Training ISF	2272	0.30	0.30			
Education Allowance	2273	12.15	8.50	-3.65	-30.04%	Education allowance for employees.
Private Vehicle Mileage	2291	17.40	9.38	-8.02	-46.09%	Mileage reimbursement for employees using personal vehicles while conducting district's business.
Conference & Seminar Exp.	2292	78.76	81.00	2.24	2.84%	District staff's business travel, training, conferences, and seminars. These include out-of-state travel.
UPS - PM2.5	2293	2.80	3.30	0.50	17.86%	Network operation and meteorology - shipping gas cylinders, instruments for repair and calibration.



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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EXPENDITURES

Services and Supplies

Misc. Trans. & Travel	2299	0.50	0.44	-0.06	-12.00%	
Gas/Diesel Fuel - ISF	2301	5.62	4.16	-1.46	-25.98%	County ISF charges for GSA gas/fuel.
Transportation Charges - ISF	2302	8.59	4.61	-3.98	-46.33%	County GSA ISF charges for maintaining District vehicles.
Motorpool ISF	2303	0.30	0.30			County GSA motor pool charges for unforeseen events/emergencies.
Transportation Work Order	2304	8.82	6.20	-2.62	-29.71%	Unexpected repairs/services on District-owned vehicles.
Utilities - Other	2311	15.00	15.00			Power usage for Simi Valley, Ojai, and Thousand Oaks monitoring stations.
Total Services and Supplies		\$ 1,552.49	\$ 1,821.31	268.82	17.32%	

Contingencies

Contingencies	6101	300.00	300.00			To facilitate any unexpected occurrences during the fiscal year. Any amounts transferred from this account require Board approval. Having an amount in the account helps minimize any need to draw resources from the reserves.
Total Contingencies		\$ 300.00	\$ 300.00			

Capital Assets

APCD Bldg 4567 Telephone Rd	4232	50.00	50.00			Exterior building and parking lot lights repair/replacement. Carryover from prior year.
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EXPENDITURES

Capital Assets

Equipment	4601	309.25	304.25	-5.00	-1.62%	1. Purchase account for air monitoring fixed asset equipment for (O3/NOx/PM and associated calibration equipment. Inflation Reduction Act (IRA) grant covers expenses from this account. \$80k 2. Additional IRA equipment with corresponding revenue from EPA IRA grant.\$185k 3. Server Room HVAC improvement (contingency) - \$18k 4. Thermal Fisher TVA2020 for Oil & Gas field methane leak detection for the enforcement for methane leaks for oil field leases and Landfills, including 2-year extended warranty. \$21k
Vehicles	4671	115.00	50.00	-65.00	-56.52%	For Monitoring Division. Replace remaining gas-powered District vehicles with full EV or plug-in hybrid.
Computer Equipment / Software	4701	305.25	315.85	10.60	3.47%	1. Cybersecurity Grant - \$47k 2. Contracted IT programmer/developers- \$190k 3. Laserfiche Automation Software Forms development - \$78.6k
Total Capital Assets		\$ 779.50	\$ 720.10	-59.40	-7.62%	
Total EXPENDITURES		\$ 9,917.69	\$ 10,728.82	811.13	8.18%	

REVENUE

Permits

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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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REVENUE						
Permits						
Emission Fees	8721	2,448.36	2,553.36	105.00	4.29%	Estimate based on VCAPCD Rule 42 Renewal Fees. Includes overall increase in fees of 5.8% from FY 2025-2026 to FY 2027-2028 (developed during rulemaking process, April 8, 2025 revision) with a reduction of \$37,000 due to expected emission reductions from VCAPCD Rule 74.23.
Ag Engine Renewals	8722	49.00	58.00	9.00	18.37%	This Budget Account includes both VCAPCD Rule 250 initial and annual registration fees which are currently at \$200 per engine per year. The initial registration fee is essentially the annual fee paid “up-front.” These 290 active ag engines are expected to pay an annual renewal fee of \$200 per engine, for a total of \$58,000
Permits (A-C/P-O)	8731	281.73	362.57	80.84	28.69%	The revenue from recurring/routine day-to-day permit applications and Title V reissuance is estimated to be \$362,566 in FY 2026-2027. This is based on an estimate of 170 permit applications (Authority to Construct, ATC and Permit to Operate, PTO) based on a three-year average from 2023-2025 (176 average, rounded down to 170),
PERP Fees	9708	70.00	65.00	-5.00	-7.14%	Portable Equipment fees received from CARB. Registrations with ARB occur every 3 years & APCD receives periodic payments. The District regularly receives one payment per fiscal year.
Total Permits		\$ 2,849.09	\$ 3,038.93	189.84	6.66%	
Fines, Forfeitures & Penalties						



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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REVENUE

Fines, Forfeitures & Penalties

Fines	8821	150.00	150.00			Placeholder for penalties from Mutual Settlement Program. Actual amount can vary significantly from year to year.
Penalties	8831	7.00	5.54	-1.46	-20.86%	Late fees collected from permittees who fail to pay permit renewal fees in a timely manner.
Total Fines, Forfeitures & Penalties		\$ 157.00	\$ 155.54	-1.46	-0.93%	

Rev-Use of Money & Prop

Interest Earnings	8911	300.00	375.00	75.00	25.00%	Interest income based on FY2026 current earnings.
Leases/Rents	8931	338.83	348.97	10.14	2.99%	Rental income from 4567 Telephone Rd. building tenant with a 3% increase.
Other Lease Revenue	8938	111.20	140.00	28.80	25.90%	Additional rental income - Common Area Maintenance fees from tenant.
Total Rev-Use of Money & Prop		\$ 750.03	\$ 863.97	113.94	15.19%	

Intergovernmental Rev.

State Grants	9131	189.00	190.00	1.00	0.53%	State Subvention Fund based on FY2025-26 award.
DMV \$4.00-State	9252	3,105.00	3,105.00			Based on historical data.



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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REVENUE

Intergovernmental Rev.

Federal Grants	9351	1,719.70	1,554.20	-165.50	-9.62%	1. Direct Monitoring Award - EPA Grant under IRA and Sec. 103 Grant#97T20301 - remaining funds after FY2026 estimated expenditures - \$300k 2. Enhanced O3 Monitoring allocation based on most recent please apply letter. \$175k 3. Regular 105/103 Grant award - \$1.079.2 million
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Total Intergovernmental Rev.		\$ 5,013.70	\$ 4,849.20	-164.50	-3.28%	
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Charges for Services

Land Use - EIR	9481	5.00	5.00			Anticipated revenue to reimburse staff time spent reviewing RMA/Planning Division's land use projects and environmental documents.
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Total Charges for Services		\$ 5.00	\$ 5.00			
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Misc. Revenues

Other Grant Revenue	9780	158.29	129.83	-28.46	-17.98%	Estimated grants to be awarded by California Air Resources Board: 1. Greenhouse Gas Emission Standards for Crude Oil and Natural Gas grant -\$20k 2. AB197 Emission Inventory Grant - \$12.58k 3. Cyber Security grant - \$47.25k 4. CARB Prescribed Fire Monitoring and Reporting - \$50k
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Miscellaneous Revenue	9790	10.00	2.00	-8.00	-80.00%	Publication and subscription charges.
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Total Misc. Revenues		\$ 168.29	\$ 131.83	-36.46	-21.66%	
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Other Licences & Fees



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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REVENUE

Other Licences & Fees

Rule 47	8761	250.00	250.00			Source Test & GDF Observation fees. Reimbursement for staff costs (Rule 47) - Estimate based on historical revenues.
Asbestos Fees	8771	100.00	95.00	-5.00	-5.00%	Renovation/Demolition Notifications. Fees are per Rule 45.2. Based on prior year actual revenues.
Air Toxic Hot Spots Fees	8772	18.00	18.65	0.65	3.61%	Based on historical trend.
Title V Annual Compliance Review	8798	19.00	18.00	-1.00	-5.26%	Title V permit Annual Compliance Certification Review fees. These fees reimburse staff time for reviewing Compliance Certifications (Rule 42, Section O). Based on actual revenue from historical data.
Variance Fees	8799	8.00	3.00	-5.00	-62.50%	Filing and Hearing Board Fees. From this account, Clerk of the Board and Hearing Board Members are reimbursed.
Total Other Licences & Fees		\$ 395.00	\$ 384.65	-10.35	-2.62%	
Total REVENUE		\$ 9,338.11	\$ 9,429.12	91.01	0.97%	

District Net Cost		\$ 579.58	\$ 1,299.70	720.12	124.25%	
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT
Staffing Detail -Full-time Equivalent (FTE) and Base Salary
 (Amount in Thousands)
 Fiscal Year 2026-2027

CONTACT PERSON
 Nancy S Mendoza, CPA

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

		--PROPOSED--	
POSITION CODE	POSITION TITLE	AUTH FTE	APPROX. MONTHLY
			MIN - MAX as of JULY 1, 2026
9101	APCD-Air Pollution Control Officer	1	15,191.42 - 22,428.36
9115	APCD-Administrative Services Director	1	14,102.43 - 19,743.40
9102	APCD-Mgr. Fiscal and Admin Services	1	10,075.66 - 14,107.31
9157	APCD-Mgr. Engineering	1	9,829.50 - 14,025.95
9144	APCD-Mgr. Planning & Rules	1	9,732.06 - 13,885.61
9143	APCD-Mgr. Compliance	1	9,830.10 - 13,792.94
9158	APCD-Mgr. Monitoring	1	9,830.16 - 13,791.62
9104	APCD-Mgr. Office Systems	1	8,931.50 - 13,631.43
9106	APCD-Fiscal Officer	1	9,377.61 - 12,004.45
9105	APCD-Public Information Officer	1	6,706.81 - 10,340.74
9182	Office Systems Coordinator IV	3	7,905.45 - 10,499.08
9120	APCD- AQ Engineer I	2	6,922.17 - 9,910.23
9121	APCD- AQ Engineer II	5	7,933.15 - 11,330.56
9122	APCD-Supervising AQ Engineer	1	8,589.73 - 12,255.68
9140	APCD-AQ Specialist I	3	6,143.02 - 8,615.96
9141	APCD-AQ Specialist II	8	6,993.51 - 9,810.54
9142	APCD-Supervising AQ Specialist	2	7,509.92 - 10,537.39
9113	APCD - AQ Permit Processing Specialist II	1	6,993.51 - 9,810.54
9156	APCD-Management Assistant IV	2	5,163.29 - 8,303.78
9187	APCD-Management Assistant III	1	4,414.57 - 6,177.97
9170	APCD-AQ Instrument Technician II	1	5,346.76 - 8,229.10
9172	APCD-AQ Instrument Technician III	1	6,993.51 - 9,810.54
9173	APCD-Supervising AQ Instrument Technician	1	7,509.92 - 10,537.39
9176	APCD-AQ Technician I	1	4,427.61 - 6,184.25
9175	APCD-AQ Technician II	1	4,744.48 - 6,625.75
1187	APCD-Fiscal Technician II	1	4,530.67 - 6,341.59
1182	APCD-Office Assistant IV	1	3,854.30 - 5,389.59
STAFFING - Fund O700		<u>45.0</u>	
	Extra-Help	3.0	
	Student Worker III	4.0	\$19.18 per hour
TOTAL STAFFING - Fund O700		<u>52.0</u>	

Base Salaries reference - County of Ventura Human Resources website.
 Does not include any proposed/negotiated GSI or Market-Based Adjustments (select classifications) at the time of publication.

AIR POLLUTION CONTROL BOARD

**AIR POLLUTION CONTROL OFFICER
EXECUTIVE OFFICER**

**ASSISTANT
DIRECTOR**

COUNTY SUPPORT SERVICES

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

Public Information (3)

Public Information Officer (1)

Student Worker (2)

Planning, Rules, & Incentives (8)

Manager (1)

Planning and Rules

Air Quality (AQ) Engineer (2)
AQ Specialist (2)

Supervising AQ Specialist (1)

Incentives

AQ Specialist (2)

Fiscal and Administration (8)

Manager (1)

Administrative Services & HR

Management Assistant (2)

HR Assistant (1)

Student Worker (1)

Fiscal Officer (1)

Fiscal

Accountant (1)

Fiscal Technician (1)

Information Systems (5)

Manager (1)

Office Systems Coordinator (3)

Student Worker (1)

Monitoring (5)

Manager (1)

Supervising AQ Instrument Tech (1)

AQ Instrument Technician (2)

AQ Specialist (1)

Engineering and Emission Inventory (10)

Manager (1)

Supervising AQ Engineer (1)

AQ Engineer (2)

Permit Processing Specialist (1)

AQ Technician (1)

Office Assistant (1)

Extra Help (1)

Emissions Inventory

AQ Engineer (1)

AQ Specialist (1)

Compliance (15)

Manager (1)

Air Quality Engineer (1)

Supervising AQ Specialist (2)

AQ Technician (1)

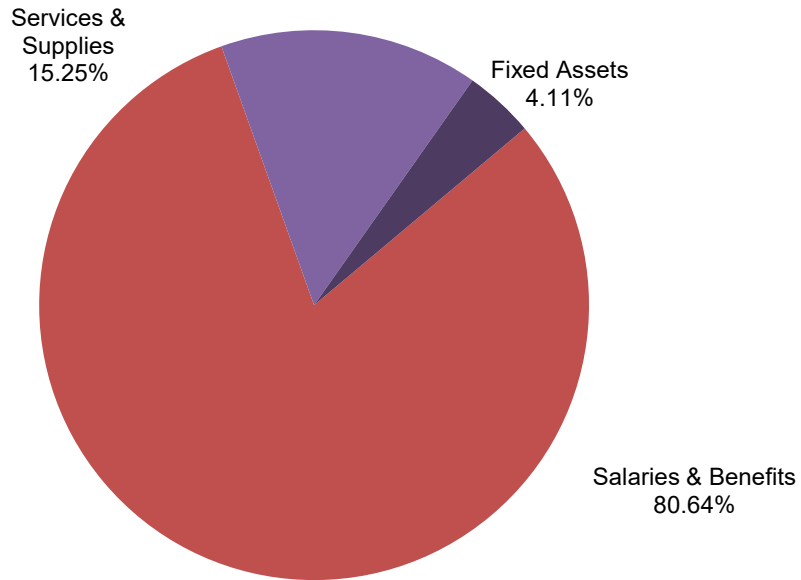
AQ Specialist (8)

Extra Help (2)

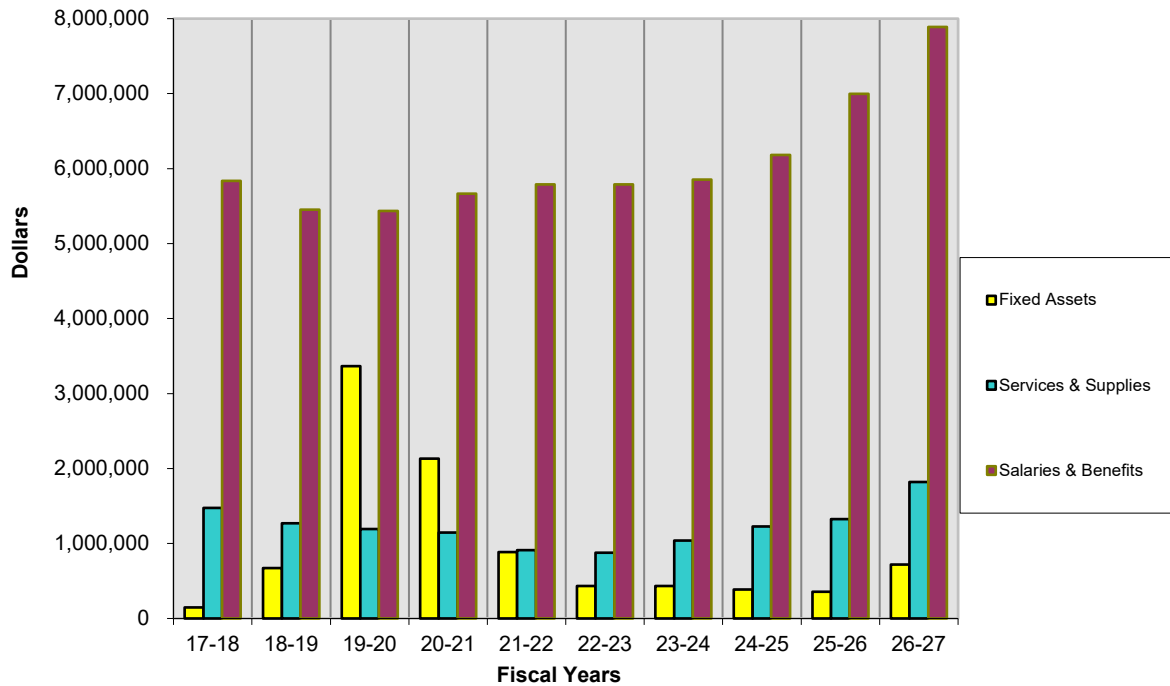
49 FTE (including 2 Fixed-Term); 7 Extra Help/
Student Worker = 56 total

Proposed FY 2026-2027 Organizational Chart

**Fiscal Year 2026-2027
Proposed Budget Appropriations
Fund O700**

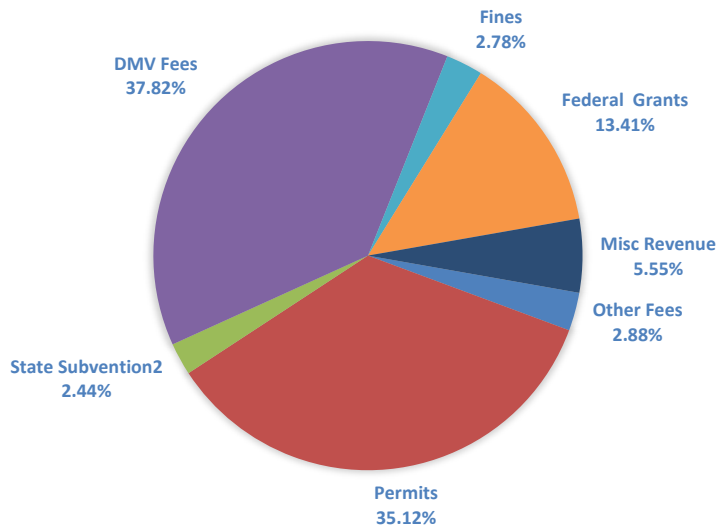


**Expenditures History
(Excluding Pass-Through Grants & Contingencies)
Fiscal Years 2017-2018 through 2026-2027
Fund O700**

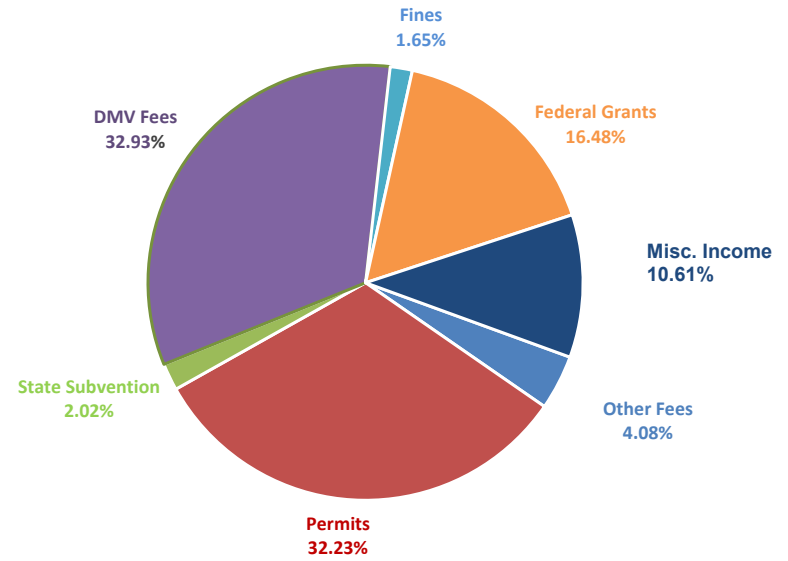


Ventura County Air Pollution Control District
Financing Resources Comparison
Fiscal Year 2017-2018 vs Fiscal Year 2026-2027
Fund O700

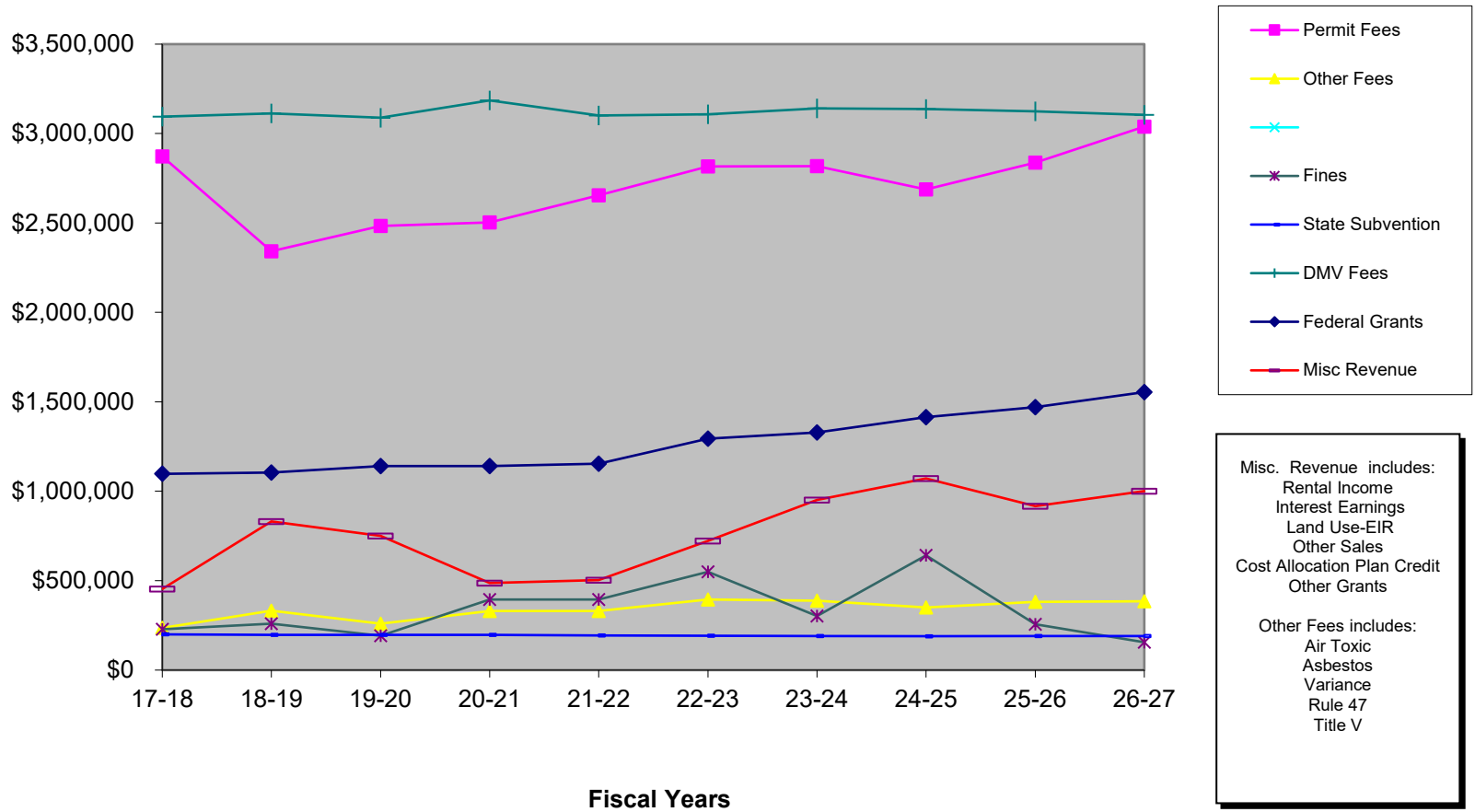
FISCAL YEAR 2017-2018



Fiscal Year 2026-2027



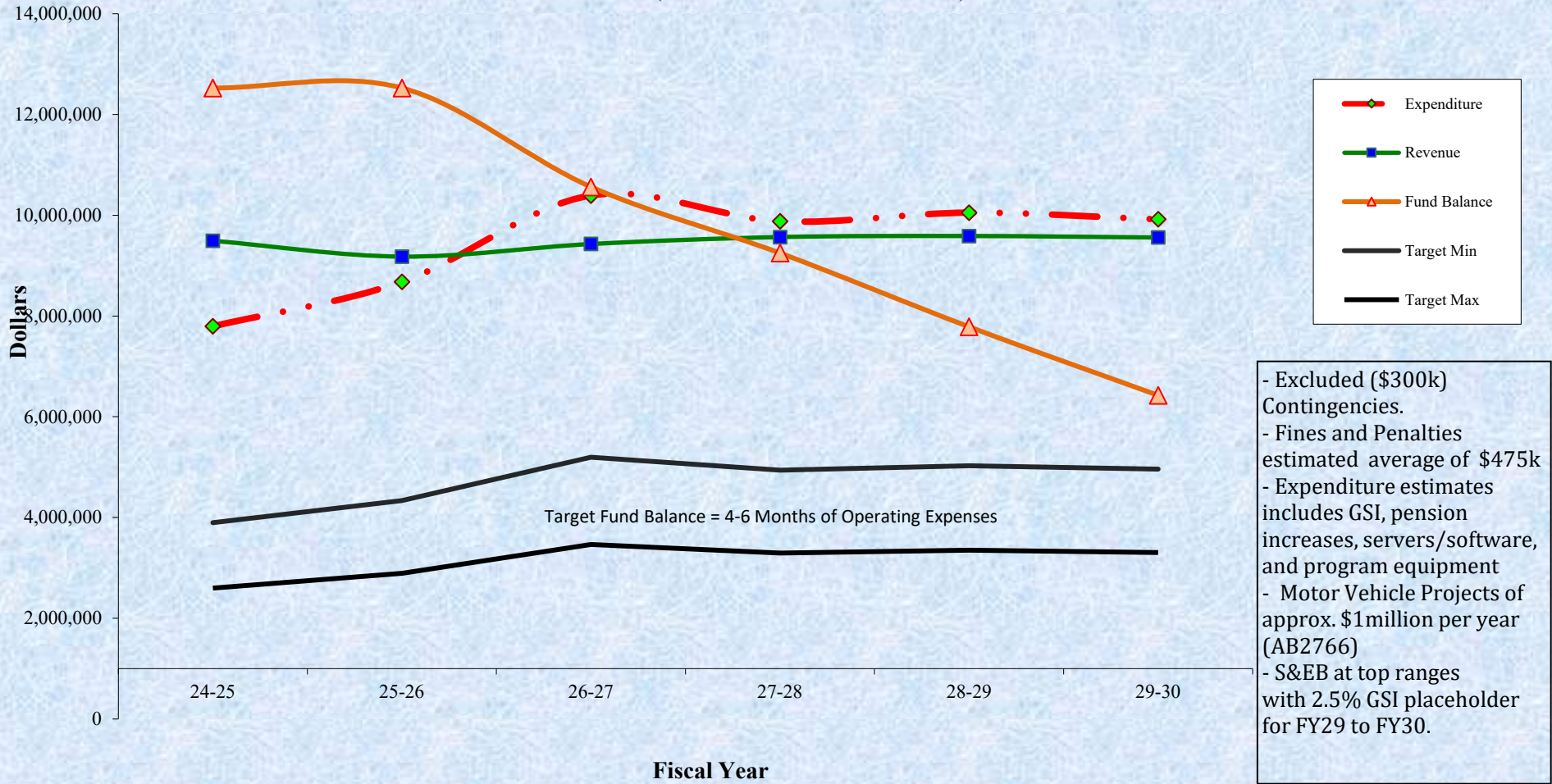
**Ventura County Air Pollution Control District
Operating Revenue History
Fiscal Year 2017-2018 through 2026-2027
Fund O700**



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

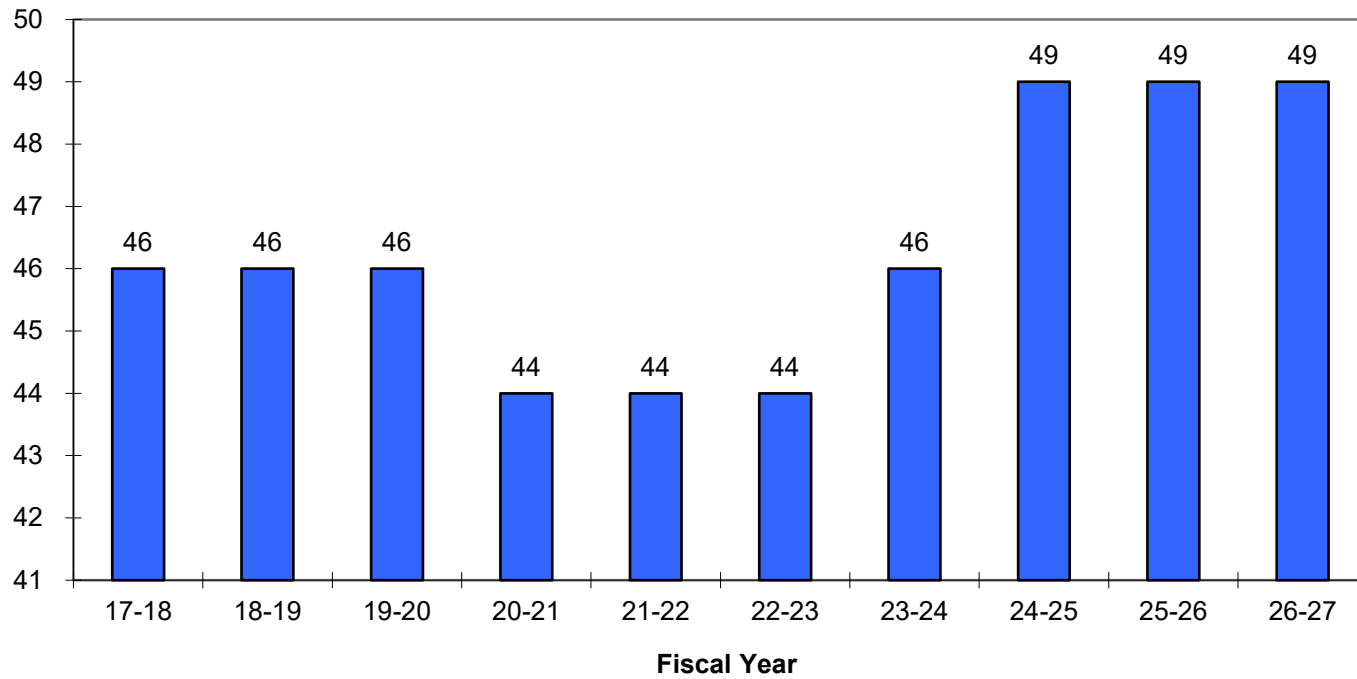
Other Fees includes:
 Air Toxic
 Asbestos
 Variance
 Rule 47
 Title V

Ventura County Air Pollution Control District
Expenditure, Revenue, and Unassigned Fund Balance Projections
For Fiscal Years 2024-2025 through 2029-2030
Fund O700
(with Prior Year Actual as baseline)



**Ventura County Air Pollution Control District
District Staffing History
Fiscal Years 2017-2018 through 2026-2027
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, 2027 (Fund O700)

Fiscal Year 2026-2027

VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT
PROPOSED (PRELIMINARY) FUND BALANCE PROVISIONS AND ESTIMATED ENDING FUND BALANCE AT JUNE 30, 2027
FY 2026-2027

DESCRIPTION	O700 FUND BALANCE AT June 30, 2026	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATIONS (RECOMMENDED)	ESTIMATED INCREASE TO BE PROVIDED IN BUDGET YEAR (RECOMMENDED)	PRELIMINARY FUND BALANCE PROVISIONS FOR FY 2026-27	ESTIMATED NET (COST)/SAVINGS OF PROPOSED BUDGET YEAR	ESTIMATED O700 FUND BALANCE AT JUNE 30, 2027
COMMITTED:						
MOTOR VEHICLE EMISSION REDUCTION PROJECTS	2,500,000 [e]		1,000,000 [e]	3,500,000		3,500,000
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]			1,299,700 [a]	1,299,700	(1,299,700) [a]	-
UNASSIGNED: [d]	11,524,948	(1,000,000) [e] (1,299,700) [a]				
			501,640 [a]	9,726,888		9,726,888
TOTAL	14,524,948	(2,299,700)	2,801,340	15,026,588		13,726,888

[b]

[c]

[a]

Estimated Financing Resources (Revenue) Fiscal Year 2026-2027
 Estimated Financing Uses (Expenses) for Fiscal Year 2026-2027
 Appropriated Fund Balance for Fiscal Year 2026-2027

9,429,120
10,728,820
(1,299,700)

-

Contingency
 5,000,000

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 Assigned/Unassigned Fund Balance at June 30, 2026 with projected net cost/savings
 Less: Reported O700 Assigned/Unassigned Fund Balance per VCFMS (as of December 1, 2025)
 Unassigned Fund Balance Adjustment - Increase/(Decrease)

12,526,588
12,024,948
501,640

Reference: Analysis of Fund Balance June 30, 2026

[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] \$1,000,000 - Unassigned Fund Balance transferred to Committed Funds for Motor Vehicle Emission Reduction Projects under Assembly Bill (AB) 2766 DMV \$4.

[e] \$2,500,000 - Motor Vehicle Fees Program (AB2766-DMV\$4) funds set aside (FY2025 and FY2026) as of June 30, 2026, reported as Committed Funds.
 (Previously reported in Fund O702, transferred to Committed Funds following FY2024-25 Annual Comprehensive Financial Report)

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, 2026

ESTIMATED O700 FUND BALANCE AS OF June 30, 2026	LESS: [b] <u>Accts. 5810/5811/5816/5817/5700</u> Assigned and Committed Funds	<u>Accts. 5420/5950</u> ESTIMATED AVAILABLE /UNASSIGNED AS OF June 30, 2026
14,524,948	3,000,000	11,524,948

[a]

[a] Reported Fund Balance in VCFMS and projected net savings/(cost) for FY 2025-2026.

Total Fund Balance as of FY2025-26	14,524,948	
Less Committed Fund Balance as reported in VCFMS as of 6/30/26	(2,500,000)	12,024,948
Projected net savings/(cost) for Fiscal Year 2025-2026		\$501,640
Estimated Assigned and Unassigned Fund Balance as of 6/30/26		12,526,588

[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 2026-2027



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0701
DIVISION:6155

PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2024-2025	Fiscal Year Budget 2025-2026	Adjusted Budget	Fiscal Year Estimated 2025-2026	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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EXPENDITURES

Salaries & Employee Benefits

Regular Salaries	1101	474.50	556.10	556.10	549.60	719.70		719.70
Supplemental Payment	1106	24.78	22.00	22.00	49.83	27.60		27.60
Term Payoffs/Buydown	1107	6.70	8.90	8.90	7.48	24.50		24.50
Retirement Contribution	1121	68.68	91.20	91.20	78.79	115.70		115.70
OASDI Contribution	1122	30.78	35.50	35.50	36.67	50.30		50.30
FICA - Medicare	1123	7.45	8.30	8.30	8.85	11.00		11.00
Group Insurance	1141	60.36	82.20	82.20	77.52	91.10		91.10
Life Ins. / Dept. Heads	1142	0.19	0.10	0.10	0.22	0.10		0.10
Management Disability	1144	1.16	1.10	1.10	0.97	1.50		1.50
Worker's Compensation	1165	3.38	12.30	12.30	3.54	7.80		7.80
401K Plan	1171	14.37	10.70	10.70	13.90	13.90		13.90
Total Salaries & Employee Benefit		692.35	828.40	828.40	827.37	1,063.20		1,063.20

Services and Supplies

Safety Clothing & Supplies	2021	1.00	0.75	0.75	0.56	1.27		1.27
Telephone - Non ISF	2031	3.44	4.50	4.50	3.77	4.69		4.69
Telephone ISF	2032	0.05	0.01	0.01	0.01	0.01		0.01
Insurance Allocated - ISF	2071	9.24	10.68	10.68	10.59	11.31		11.31
Office Equipment Maintenance	2101		0.17	0.17	0.06	0.17		0.17
Other Equipment Maintenance	2102		1.54	1.54	0.56	1.92		1.92
Small Tools & Instruments	2104					0.06		0.06
Building Improve/Maint	2112	20.53	25.42	25.42	22.79	25.15		25.15
Facilities - ISF Charge	2114	8.55	10.13	10.13	10.04	11.23		11.23
Facilities Projects ISF	2115		0.57	0.57	0.23	0.57		0.57
Other Maintenance - ISF	2116	0.63	0.34	0.34	0.68	0.34		0.34
Indirect Cost Recovery	2158	27.88	49.34	49.34	49.34	38.41		38.41
Miscellaneous Payments	2159				1.35	0.46		0.46
Office Expense Allowance Ac	2160				0.15	0.23		0.23
Office Supplies	2161	2.11	1.75	1.75	1.54	1.80		1.80
Mail Center ISF	2164	2.69	0.81	0.81	0.56	0.94		0.94
Purchasing Charges ISF	2165	2.56	0.76	0.76	0.67	0.68		0.68



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0701
DIVISION:6155

PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2024-2025	Fiscal Year Budget 2025-2026	Adjusted Budget	Fiscal Year Estimated 2025-2026	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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EXPENDITURES

Services and Supplies

Copy Machine Service - ISF	2167	3.92	1.19	1.19	0.73	1.22	1.22	
Stores-ISF	2168		0.11	0.11	0.06	0.11	0.11	
Postage Non ISF	2169	0.49	1.39	1.39	1.13	1.20	1.20	
Computer Parts, Software, Etc	2179	3.49	7.63	7.63	3.11	7.63	7.63	
Computer Services	2194	0.47	3.68	3.68	1.35	6.37	6.37	
Grants Governmental / Non-C	2196	7,054.63	9,168.99	15,224.77	4,520.72	8,276.06	8,276.06	
Other Prof. & Special Service	2199	32.96	38.87	38.87	34.00	38.87	38.87	
Employee Health Services HC	2201	0.08	0.46	0.46	0.23	0.46	0.46	
Information Technology ISF	2202	0.05	0.07	0.07	0.07	0.07	0.07	
Special Services - ISF	2206	0.08	0.06	0.06	0.05	0.06	0.06	
Benefits ISF	2210	16.17	9.20	9.20	10.72	9.20	9.20	
Software Rental Non ISF	2236	5.44	8.03	8.03	10.61	15.47	15.47	
Storage Charges - ISF	2244	0.46	0.56	0.56	0.49	0.58	0.58	
Furniture/Fixtures <5000	2262	1.00	1.14	1.14	5.61	1.14	1.14	
Private Vehicle Mileage	2291	0.81	1.60	1.60	1.13	1.60	1.60	
Conference & Seminar Exp.	2292	2.23	17.63	17.63	2.92	17.63	17.63	
Misc. Trans. & Travel	2299					0.06	0.06	
Gas/Diesel Fuel - ISF	2301	0.33	0.72	0.72	0.34	0.54	0.54	
Transportation Charges - ISF	2302	0.85	1.10	1.10	0.89	0.59	0.59	
Transportation Work Order	2304	0.48	1.13	1.13	2.23	0.80	0.80	
Total Services and Supplies		7,202.62	9,370.33	15,426.11	4,699.29	8,478.90	8,478.90	

Capital Assets

Vehicles	4671					41.00	41.00	
Computer Equipment / Softw	4701		15.00	15.00	15.00	15.00	15.00	
Total Capital Assets			15.00	15.00	15.00	56.00	56.00	

Total EXPENDITURES	\$7,894.97	\$10,213.73	\$16,269.51	\$5,541.66	\$9,598.10	\$9,598.10
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REVENUE

Intergovernmental Rev.

DMV 923 Grant-State	9061	434.06	1,129.40	1,129.40	914.49	310.46	310.46	
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Forecast of Revenues/Expenditures

FUND:0701
DIVISION:6155

PROPOSED PASS-THROUGH GRANTS BUDGET SUMMARY FY 2026-2027

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

Acct Code	Actual Fiscal Year 2024-2025	Fiscal Year Budget 2025-2026	Adjusted Budget	Fiscal Year Estimated 2025-2026	Proposed Baseline Budget	Proposed Budget Increment	Total Proposed Budget	Approved By APC Board
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REVENUE

Intergovernmental Rev.

Clean Air Fund/Other ARB	9071	5.85	60.00	60.00	75.00	37.33		37.33	
State Grants	9131	3,378.62	2,409.59	2,409.59	2,315.39	3,257.26		3,257.26	
Carl Moyer Admin	9251	840.34	1,044.74	1,044.74	1,020.94	1,322.04		1,322.04	
Federal Grants	9351		1,967.89	1,967.89		1,967.89		1,967.89	
Carl Moyer Grant-State	9371	3,148.03	3,327.11	3,327.11	1,215.84	2,363.03		2,363.03	
Total Intergovernmental Rev.		7,806.90	9,938.73	9,938.73	5,541.66	9,258.01		9,258.01	

Misc. Revenues

Other Grant Revenue	9780	88.07	275.00	275.00		340.09		340.09	
Total Misc. Revenues		88.07	275.00	275.00		340.09		340.09	

Total REVENUE		\$7,894.97	\$10,213.73	\$10,213.73	\$5,541.66	\$9,598.10		\$9,598.10	
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Net District Cost		\$0.00	\$0.00	\$6,055.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Staffing Detail:

Authorized - 4

Full-Time Equivalent (FTE) - 4



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2026-2027

FUND:0701
DIVISION:6155

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

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

ACCOUNT CODE	PRIOR YEAR ADOPTED	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %	EXPLANATION
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EXPENDITURES

Salaries & Employee Benefits

Regular Salaries	1101	556.10	719.70	163.60	29.42%	Salaries and Benefits for administering pass-through grants. 1. Supervising Air Quality Specialist (1) - assigned as Project Manager to Pass Through Grants - 100%. 2. AQ Specialist II (1) - allocated 100% to Pass Through Grants. 3. AQ Specialist I Fixed-term (1) - allocated 100% to Pass Through Grants. 4. APCD Grants Accountant II - allocated 100% to Pass Through Grants. 5. Other allocated S&EB costs from administration, fiscal, public information, and planning divisions.
Supplemental Payment	1106	22.00	27.60	5.60	25.45%	Salaries and Benefits for administering pass-through grants - Education Incentive.
Term Payoffs/Buydown	1107	8.90	24.50	15.60	175.28%	Salaries and Benefits for administering pass-through grants - Vacation Buydowns.
Retirement Contribution	1121	91.20	115.70	24.50	26.86%	Salaries and Benefits for administering pass-through grants - Composite rate provided by County CEO.
OASDI Contribution	1122	35.50	50.30	14.80	41.69%	Salaries and Benefits for administering pass-through grants - 6.20% FICA.
FICA - Medicare	1123	8.30	11.00	2.70	32.53%	Salaries and Benefits for administering pass-through grants.
Group Insurance	1141	82.20	91.10	8.90	10.83%	Salaries and Benefits for administering pass-through grants - Flexible Credit Allowance.



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2026-2027

FUND:0701
DIVISION:6155

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

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

ACCOUNT CODE	PRIOR YEAR ADOPTED	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %	EXPLANATION
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EXPENDITURES

Salaries & Employee Benefits

Life Ins. / Dept. Heads	1142	0.10	0.10			
Management Disability	1144	1.10	1.50	0.40	36.36%	Salaries and Benefits for administering pass-through grants.
Worker's Compensation	1165	12.30	7.80	-4.50	-36.59%	Salaries and Benefits for administering pass-through grants.
401K Plan	1171	10.70	13.90	3.20	29.91%	Salaries and Benefits for administering pass-through grants.
Total Salaries & Employee Benefits	\$ 828.40	\$ 1,063.20	234.80	28.34%		

Services and Supplies

Safety Clothing & Supplies	2021	0.75	1.27	0.52	69.33%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Telephone - Non ISF	2031	4.50	4.69	0.19	4.22%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Telephone ISF	2032	0.01	0.01			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Insurance Allocated - ISF	2071	10.68	11.31	0.63	5.90%	Estimated services and supplies for administering pass-through grants. Based estimated rate from County CEO.
Office Equipment Maintenance	2101	0.17	0.17			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Other Equipment Maintenance	2102	1.54	1.92	0.38	24.68%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2026-2027

FUND:0701
DIVISION:6155

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

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

ACCOUNT CODE	PRIOR YEAR ADOPTED	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %	EXPLANATION
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EXPENDITURES

Services and Supplies

Small Tools & Instruments	2104		0.06	0.06	100.00%	
Building Improve/Maint	2112	25.42	25.15	-0.27	-1.06%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Facilities - ISF Charge	2114	10.13	11.23	1.10	10.86%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Facilities Projects ISF	2115	0.57	0.57			
Other Maintenance - ISF	2116	0.34	0.34			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Indirect Cost Recovery	2158	49.34	38.41	-10.93	-22.15%	Cost Allocation Plan Charges provided by County Auditor's office.
Miscellaneous Payments	2159		0.46	0.46	100.00%	
Office Expense Allowance Admin Policy VII-C-I	2160		0.23	0.23	100.00%	
Office Supplies	2161	1.75	1.80	0.05	2.86%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Mail Center ISF	2164	0.81	0.94	0.13	16.05%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Purchasing Charges ISF	2165	0.76	0.68	-0.08	-10.53%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.



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EXPENDITURES

Services and Supplies

Copy Machine Service - ISF	2167	1.19	1.22	0.03	2.52%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Stores-ISF	2168	0.11	0.11			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Postage Non ISF	2169	1.39	1.20	-0.19	-13.67%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Computer Parts, Software, Etc.	2179	7.63	7.63			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Computer Services	2194	3.68	6.37	2.69	73.10%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Grants Governmental / Non-Governmental	2196	9,168.99	8,276.06	-892.93	-9.74%	To re-establish several Blanket P.O.'s rollover encumbrances and new funding for board approved projects: Carl Moyer Program (CM) - \$ 2,320,790 State Reserve - 42,240 DMV AB923 for projects - 310,460 FARMER Program - 106,140 AB134 CAP Program - 3,004,120 VSR Program - 147,000 Clean Air Program - 37,330 DERA Grant - 1,967,890 AB617 Implementation - VC Library 200,000 DMV \$4 Motor Vehicle Projects 65,090 Miscellaneous Grants 75,000



VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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(Dollars in Thousands)

ACCOUNT CODE	PRIOR YEAR ADOPTED	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %	EXPLANATION
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EXPENDITURES

Services and Supplies

Other Prof. & Special Services	2199	38.87	38.87			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Employee Health Services HCA	2201	0.46	0.46			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Information Technology ISF	2202	0.07	0.07			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Special Services - ISF	2206	0.06	0.06			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Benefits ISF	2210	9.20	9.20			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Software Rental Non ISF	2236	8.03	15.47	7.44	92.65%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Storage Charges - ISF	2244	0.56	0.58	0.02	3.57%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Furniture/Fixtures <5000	2262	1.14	1.14			
Private Vehicle Mileage	2291	1.60	1.60			Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Conference & Seminar Exp.	2292	17.63	17.63			Meetings and fieldwork for the Carl Moyer Program. Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.



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EXPENDITURES

Services and Supplies

Misc. Trans. & Travel	2299		0.06	0.06	100.00%	
Gas/Diesel Fuel - ISF	2301	0.72	0.54	-0.18	-25.00%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Transportation Charges - ISF	2302	1.10	0.59	-0.51	-46.36%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Transportation Work Order	2304	1.13	0.80	-0.33	-29.20%	Estimated services and supplies for administering pass-through grants. Based on S&EB rate and historical data.
Total Services and Supplies	\$ 9,370.33	\$ 8,478.90	-891.43	-9.51%		

Capital Assets

Vehicles	4671		41.00	41.00	100.00%	Replacement vehicle for Chevy Bolt due to safety issues with batteries.
Computer Equipment / Software	4701	15.00	15.00			Appleby Imaging service hours to build additional workflows for Laserfiche grant management system.
Total Capital Assets	\$ 15.00	\$ 56.00	41.00	273.33%		
Total EXPENDITURES	\$ 10,213.73	\$ 9,598.10	-615.63	-6.03%		

REVENUE

Intergovernmental Rev.

DMV 923 Grant-State	9061	1,129.40	310.46	-818.94	-72.51%	Carry-over revenue for the above rollover encumbrance in account 2196 for DMV AB923 for projects and new board approved projects funded by DMV\$2.
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2026-2027

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

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REVENUE

Intergovernmental Rev.

Clean Air Fund/Other ARB	9071	60.00	37.33	-22.67	-37.78%	This is the carry-over revenue for the above rollover encumbrance in account 2196 for Clean Air Fund projects.
State Grants	9131	2,409.59	3,257.26	847.67	35.18%	Carry-over revenue for the above rollover encumbrance and new funding for board approved projects: FARMER Program - \$ 106,140 AB134 CAP Program - 3,004,120 VSR Program - 147,000
Carl Moyer Admin	9251	1,044.74	1,322.04	277.30	26.54%	Incentive grants administrative fees
Federal Grants	9351	1,967.89	1,967.89			To re-establish funding for Diesel Emission Reduction Act approved projects.
Carl Moyer Grant-State	9371	3,327.11	2,363.03	-964.08	-28.98%	Carry-over revenue for the above rollover encumbrance and new funding for board approved projects: Carl Moyer - \$2,320,790 CM State Reserve - 42,240

Total Intergovernmental Rev.		\$ 9,938.73	\$ 9,258.01	-680.72	-6.85%	
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Misc. Revenues

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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

Variance Report 2026-2027

FUND:0701
DIVISION:6155

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

Contact: Nancy Mendoza
Phone: 805-303-4013

(Dollars in Thousands)

ACCOUNT CODE	PRIOR YEAR ADOPTED	TOTAL PROPOSED BUDGET	VARIANCE [+/(-)]	VARIANCE PERCENT %	EXPLANATION
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REVENUE

Misc. Revenues

Other Grant Revenue	9780	275.00	340.09	65.09	23.67%	To re-establish funding for board approved projects and other projects: AB 617 CAP Implementation for VC Library Air Shelter - \$200,000 DMV \$4 - Motor Vehicle Projects- 65,090 Miscellaneous Grants - 75.000
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Total Misc. Revenues		\$ 275.00	\$ 340.09	65.09	23.67%	
Total REVENUE		\$ 10,213.73	\$ 9,598.10	-615.63	-6.03%	

District Net Cost		\$ 0	\$ 0	0	0.00%	
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VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT

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

Fiscal Year 2026-2027

CONTACT PERSON
Nancy 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, 2026
9142	Supervising AQ Specialist	1	7,509 -10,537
9140	APCD-AQ Specialist I	2	6,143 - 8,324
0201	APCD Grants Accountant II	1	6,349 - 8,889
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 2026-2027**

	<u>Estimated Funding Rollovers/New Projects</u>	<u>Estimated Available Funding for FY 2026-2027</u>	<u>Total</u>
Program Grants:			
Carl Moyer (CM) Program	\$ 2,320,780	\$ 2,620,621 (b)	\$ 4,941,401
CM State Reserve	42,250	291,650 (c)	333,900
Clean Air Fund	37,330	50,000 (c)	87,330
Assembly Bill (AB) 923 \$2 DMV Funds Grant Program	310,460	1,000,000 (e)	1,310,460
AB134/617 Community Air Protection (CAP) Greenhouse Gas Reduction	3,004,120	1,000,000 (c)	4,004,120
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)	106,140	34,250	140,390
Diesel Emission Reduction Act	1,967,890	0	1,967,890
Vessel Speed Reduction	147,000	0	147,000
AB617 Implementation	200,000	200,000	400,000
AB2766 \$4 DMV Funds (motor vehicle projects)	65,090	1,500,000	1,565,090
At Berth Remediation Fund	0	24,990	24,990
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>8,276,060</u>	<u>\$ 7,143,944</u> (f)	<u>\$ 15,420,004</u>
Administrative Funds:			
Carl Moyer (CM) Program	505,400		505,400 (d)
State Reserve	159,960		159,960 (d)
FARMER Program	143,250		143,250 (d)
AB134 CAP Greenhouse Gas Reduction	349,700		349,700 (d)
DMV\$2	163,730		163,730 (d)
At Berth Remediation Fund	0	2,770	2,770 (d)
CHIRP	<u>0</u>	<u>46,937</u>	<u>46,937</u> (d)
Total	<u>1,322,040</u>	<u>\$ 49,707</u>	<u>\$ 1,371,747</u>
Total Pass-through Grants Funding	<u>\$ 9,598,100</u> (a)		

- Notes: (a) Amount budgeted for FY 2026-2027.
(b) CM YR 27 allocation from ARB.
(c) Estimated available program funding.
(d) Estimated available admin funding.
(e) Estimated available as of June 30, 2026.
(f) Grants will be submitted for APC Board approval and budget adjustment.

END OF REPORT

Standing Committee

April 14, 2026

Page 2

The General Operating Procedures of the Air Pollution Control Board require the Standing Committee to screen candidates for appointments to the Hearing Board. The Air Pollution Control Board must vote on the recommended appointment in open session. If the Air Pollution Control Board does not approve the recommended candidates, the Standing Committee must reconvene to make a new recommendation.

Staff recommends that the Standing Committee recommend the Air Pollution Control Board reappoint Ms. Paulson and appoint Ms. Setterfield to the Hearing Board.

This memorandum has been reviewed by County Counsel. If you have any questions regarding this matter, please contact me at (805) 303-4016 or John Henkelman, Compliance Division Manager, at (805) 303-3701.