

YOLO-SOLANO

AIR QUALITY MANAGEMENT DISTRICT



FINAL BUDGET

FISCAL YEAR
2024/2025



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MESSAGE FROM THE APCO

I am pleased to present the District's Fiscal Year 2024 - 2025 Budget. This budget is meticulously crafted to advance our mission of improving air quality and public health by strategically allocating resources and funding initiatives that drive impactful progress. Our focus this year is on expanding our incentive and grant programs, increasing public outreach, and strengthening our collaborations with agricultural operators. This budget is aimed at accomplishing the goals set out by each division, including efforts to implement a more robust training program for our staff to improve efficiency, enhance skill sets, and ensure consistent and high-quality service delivery.



This year's budget also addresses the challenges posed by potential funding shortfalls and economic uncertainties, providing stability and foresight. This budget continues our efforts to mitigate long-term obligations through OPEB and Pension 115 Trust contributions. Additionally, this year's budget continues to build upon a prudent reserve fund, ensuring the District is prepared for contingencies such as future emergencies, natural disasters, and economic uncertainty.

In FY 2023-2024, the District embarked on one of its most ambitious expansions in grant management with the introduction of four new incentive programs. These new incentive programs have further strengthened our partnerships with companies and agencies who share our commitments towards air quality goals. The FY 2024-2025 Budget is aimed at expanding these incentive programs to fulfill the District's goals, including the continued administration of existing grant programs and the development and implementation of two new programs focused on heat pumps and residential lawn and garden tools.

Public outreach remains a cornerstone of our strategy. This budget includes significant investments in outreach programs to better inform and engage our diverse community on air quality issues, promote sustainable practices, and encourage public participation in our initiatives.

Collaboration with agricultural operators is another key focus. We are committed to working closely with stakeholders to enhance our programs and foster cooperation. By aligning our goals with those of the agricultural sector, we aim to support businesses in achieving emissions compliance while promoting practices that benefit both the environment and the economy.

Gretchen Bennitt



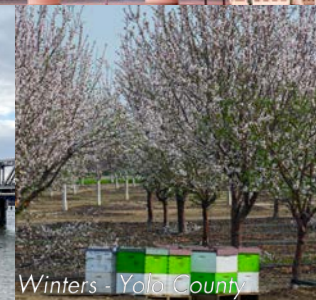
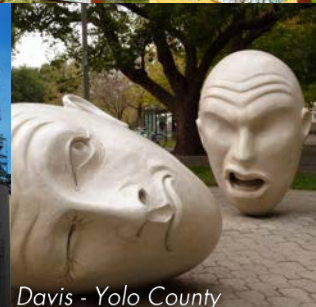
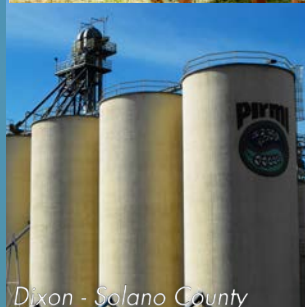
Gretchen Bennitt
Executive Director/APCO



ABOUT THE DISTRICT

The Yolo-Solano Air Quality Management District (District) encompasses all of Yolo County and the northeastern portion of Solano County including the cities of Dixon, Rio Vista, and Vacaville. The remaining area of Solano County is within the jurisdiction of the Bay Area Air Quality Management District. This boundary exists because Solano County is separated by two air basins, the Sacramento Valley Air Basin and the San Francisco Bay Area Air Basin.

Within the Administrative, Compliance, Engineering, and Planning & Air Monitoring Divisions, District staff continue to work on improving air quality, implementing new technologies, providing financial incentives to replace older higher emitting equipment, influencing behavior changes, and establishing partnerships with stakeholder agencies and businesses.



Our mission is to protect human health and property from the harmful effects of air pollution.



BOARD OF DIRECTORS

The Yolo-Solano Air Quality Management District Board of Directors

is comprised of **14 elected officials** made up of four Yolo County Supervisors, three Solano County Supervisors, and a city council representative from Davis, Dixon, Rio Vista, Vacaville, West Sacramento, Winters, and Woodland. The Board of Directions meets regularly to discuss and set policy on matters within the District's jurisdiction. The roles of Chair and Vice Chair undergo an annual rotation, with new directors selected to those positions during the last meeting of a given calendar year. This process helps ensure a **dynamic and inclusive** leadership structure.

Chair

Vice Chair



Jim Provenza
Yolo County



Victoria Fernandez
City of
Woodland



Mitch Mashburn
Solano County



Lucas Frerichs
Yolo County



Norma Alcala
City of West
Sacramento



Angel Barajas
Yolo County



Carol Scianna
City of Winters



Gloria Partida
City of Davis



Mary Vixie Sandy
Yolo County



Michael Silva
City of Vacaville



Monica Brown
Solano County



John Vasquez
Solano County



Jim Ernest
City of Dixon



Ronald Kott
City of Rio Vista



BUDGET OVERVIEW

The Final Budget represents an operating budget of **\$6,392,995** to support the District’s core programs, planning efforts, and air monitoring. The incentive programs are expected to award a total of **\$5,744,185** to local projects this fiscal year, including continued funding for Agricultural Chipping. Also included are continued efforts to mitigate long term obligations through OPEB and Pension 115 Trust contributions. The Fiscal Year 2024/2025 Final Budget is **balanced** and continues the District’s efforts to enhance services and protect air quality.

Consolidated Budget Summary			
	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
General Fund	\$4,347,133	\$4,453,661	\$5,250,403
AB 2766 Mobile Source	\$1,208,663	\$1,135,500	\$1,197,592
AB 923 Mobile Source	\$627,339	\$640,393	\$624,732
Solano Property Tax	\$512,265	\$618,729	\$538,725
FARMER	\$1,600,456	\$2,416,718	\$805,600
MOYER	\$1,109,964	\$2,038,044	\$1,273,263
CAPP	\$985,681	\$1,354,784	\$970,602
Fund Balance (-) Operating	\$740,543	\$0	-\$30,000
Fund Balance (-) Restricted	\$903,043	\$0	\$1,318,693
Total Revenues¹	\$12,035,087	\$12,657,829	\$11,949,609
Salaries and Benefits	\$3,966,713	\$3,636,421	\$4,073,857
Service and Supplies/Equipment	\$1,883,942	\$1,049,292	\$1,909,518
Incentives/Clean Air Fund Grants	\$767,725	\$698,025	\$639,000
AB 923 Grants	\$928,825	\$298,384	\$707,860
FARMER Grants	\$1,916,758	\$2,282,021	\$960,000
MOYER Grants	\$998,520	\$1,129,517	\$1,347,935
CAPP Grants	\$510,657	\$364,897	\$1,564,890
Administrative Transfers All Programs	\$553,579	\$459,048	\$641,387
Fund Balance (+) Operating	\$81,623	\$539,387	\$70,310
Fund Balance (+) Restricted	\$426,745	\$2,200,836	\$34,853
Total Expenditures	\$12,035,087	\$12,657,829	\$11,949,609

¹ Revenues shown does not include the cash that is moving forward to the new fiscal year.



GOALS & ACCOMPLISHMENTS

ADMINISTRATIVE DIVISION

Accomplishments for Fiscal Year 2023/2024



The Administrative team has met with the Deputy APCO and worked on a framework to **consolidate all district-wide policies** into the Personnel Policy manual. The team has updated several policies and created new standalone policies during the fiscal year.

The District **met almost all of its incentives goals** for Fiscal Year 23/24, successfully administering the first year of projects through CAP Incentives, Agricultural Chipping (TAG), and Carl Moyer Commercial Lawn and Garden Programs. Staff encumbered **60% of available CAP Incentives** funding and **98% of Moyer Lawn and Garden** funding for projects located within the District. **97% of Agricultural Chipping** funding has been allocated to projects.

Goals for Fiscal Year 2024/2025



The Administrative Department plans to **create a paperless work flow** and **implement a messaging application**, streamlining processes, reducing costs, and contributing to environmental sustainability.

Create an EJ/DEI committee to help the District better understand the complexities of air quality and its impacts on diverse local communities and explore new opportunities for community outreach, fostering stronger relationships and ensuring that all voices are heard in our efforts to improve air quality.

Implement a more robust training program for staff to improve efficiency, enhance skill sets, and ensure consistent and high-quality service delivery.

Enhance employee engagement to boost morale, increase productivity, and foster a more motivated and committed workforce.

District grant programs continue to expand. In the coming fiscal year, the District will begin its first year of administration of projects through the California Air Resources Board (CARB)'s Woodsmoke Reduction Program. Staff are aiming to **encumber at least 50%** of CAP Incentives and CARB's Woodsmoke Reduction Program and **fully expend funding** in the Carl Moyer Commercial Lawn and Garden Program.





COMPLIANCE DIVISION

Accomplishments for Fiscal Year 2023/2024



District staff met with **five of the nine** building departments between May 2023 and May 2024 to ensure that building and demolition projects comply with District rules.

Each Title V source was inspected by the District in 2023 or 2024.

All permitted GDFs conducted and passed P/V vent valve testing in 2023. This is required again in 2026.

District staff **provided knowledge and support, attended meetings, and provided training** to the Firesafe councils, the Prescribed Burn Associations, and the fire agencies in the District in order to promote prescribed fire use.

Goals for Fiscal Year 2024/2025



Complete in-person outreach to the three building departments in the District not contacted in 2022-2024, and continue to coordinate with all nine building departments.

Ensure all permitted boilers with a rated heat input greater than or equal to five (5.0) million BTU per hour that use a volumetric flow rate meter, that the meter compensates for temperature and pressure using integral gauges.

Conduct and complete inspection of each Title V Source.

Continue to participate and provide support to the Solano and Yolo Firesafe Councils and fire agencies to promote prescribed fire use.

Review and update as necessary the compliance division procedures manual.



ENGINEERING DIVISION

Accomplishments for Fiscal Year 2023/2024



The District engineering staff **issued 287 ATCs and PTOs** in 2023/24, including 66 ATCs and PTOs from previous years' backlog. Additionally, staff issued one Title V permit.

District Staff has **identified the facilities** that may be subject to Phase 1 of CARB's Criteria and Toxics Reporting Regulation and Air Toxics "Hot Spots" Emission Inventory Criteria and Guidelines Regulation and will work to communicate with these facilities in the upcoming fiscal year.

District Engineering Staff completed Criteria and Toxic Reporting for **19 facilities**, in addition to reporting annual emissions for approximately **400 additional facilities**.

Assisted the Planning Section in **development and adoption of District Rule 4.5** for Federal Clean Air Act, **Section 185 Penalty Fees**, and development and amendments to **District Rule 2.43 for Biomass Boilers**. In addition, staff assisted the Compliance Section in **inspection of facilities** subject to CARB's Oil and Gas Methane Regulation.

Goals for Fiscal Year 2024/2025



Process all applications in a timely fashion in accordance with the guidelines established for processing Authority to Construct, Permit to Operate, Emission Reduction Credits, Title V, and Confined Animal Facility applications.

Notify all potential sources in the 16 Phase 1 categories of California Air Resources Board's (CARB's) revised Criteria and Toxics Reporting Regulation and Air Toxics "Hot Spots" Emission Inventory Criteria and Guidelines Regulation.

Complete and submit the emissions inventory for facilities subject to the Criteria and Toxics Reporting Regulation.

Complete inspections on all facilities subject to CARB's Oil and Gas Methane Regulation.



PLANNING DIVISION

Accomplishments for Fiscal Year 2023/2024



In Fiscal Year 2023/2024, the District **successfully administered the first year of projects** through CAP Incentives, Agricultural Chipping (TAG), and Carl Moyer Commercial Lawn and Garden Programs. The District encumbered 60% of available CAP Incentives funding, 98% of Moyer Lawn and Garden funding for projects located within the District, and 97% of funding for the Agricultural Chipping Program.

Amended two rules and adopted one new rule to comply with the Federal Clean Air Act, which sets national standards to control air pollution.

The District **upgraded the PM2.5 monitor** in Woodland from a filter-based method (taking a sample 1 day out of every 6 days) to a new analyzer that continuously samples and provides real-time air quality data.

Goals for Fiscal Year 2024/2025

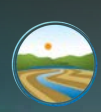


Continue to administer the existing grant programs, plus **develop and begin implementing 2 new programs** – heat pumps and residential lawn and garden.

Work with the Sacramento regional air districts to **update the State Implementation Plan (SIP)** to satisfy contingency measure requirements of the Clean Air Act.

Work with the Air Resources Board (ARB) and Environmental Protection Agency (EPA) to **implement the new federal National Ambient Air Quality Standard (NAAQS)** for PM2.5 (annual standard of 9 micrograms/cubic meter).

Continue to seek grants to update monitoring equipment that is approaching its end of useful life and replace or upgrade monitoring instruments as necessary, ensuring accurate air quality data, improving public health outcomes, and maintaining compliance with regulatory standards.



SECTION 1

DIVISION RESPONSIBILITIES AND STAFFING





STAFFING RECOMMENDATIONS

The District is **not proposing** any additions to staffing at this time. The Final Budget includes a total of **23 full-time** positions shown below.

Job Classifications	FY 22/23 FTE	FY 23/24 FTE	FY 24/25 FTE
Executive Director/Air Pollution Control Officer	1.0	1.0	1.0
Deputy Air Pollution Control Officer	1.0	1.0	1.0
Administrative Division			
Administrative Services Manager	1.0	1.0	1.0
Administrative Operations Coordinator/Board Clerk	1.0	0.0	1.0
Administrative Technician	1.0	1.0	1.0
Administrative Assistant or Administrative Clerk	1.0	1.0	1.0
Air Quality Technician	2.0	2.0	2.0
Administrative Analyst Sr.	1.0	1.0	1.0
Public Outreach Coordinator	1.0	1.0	1.0
APCO			
Executive Assistant – Board Clerk	0.0	1.0	0.0
Compliance Division			
Compliance Manager	1.0	1.0	1.0
Assistant/Associate Air Quality Specialist	4.0	4.0	4.0
Senior Air Quality Specialist	1.0	1.0	1.0
Engineering Division			
Engineering Manager	1.0	1.0	1.0
Assistant/Associate Air Quality Engineer	4.0	4.0	4.0
Planning and Air Monitoring Division			
Air Monitoring Technician I/II/III	1.0	1.0	1.0
Assistant/Associate Air Quality Planner	0.0	1.0	1.0
TOTAL	22.0	23.0	23.0



SALARY RESOLUTION NO. 24-06

Effective 7/1/2024

Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
ADMINISTRATION									
Extra Help Clerical	1	Hourly	\$16.96	\$17.81	\$18.70	\$19.64	\$20.62	non-exempt	no
		Monthly	\$2,940	\$3,087	\$3,241	\$3,404	\$3,574		
		Annual	\$35,277	\$37,045	\$38,896	\$40,851	\$42,890		
Administrative Clerk	23	Hourly	\$21.10	\$22.17	\$23.27	\$24.44	\$25.66	non-exempt	yes
		Monthly	\$3,657	\$3,843	\$4,034	\$4,236	\$4,448		
		Annual	\$43,888	\$46,114	\$48,402	\$50,835	\$53,373		
Administrative Assistant	42.12	Hourly	\$25.53	\$26.81	\$28.15	\$29.56	\$31.03	non-exempt	yes
		Monthly	\$4,425	\$4,647	\$4,879	\$5,124	\$5,379		
		Annual	\$53,102	\$55,765	\$58,552	\$61,485	\$64,542		
Administrative Technician Air Quality Technician Public Outreach Coordinator	67	Hourly	\$32.71	\$34.35	\$36.06	\$37.87	\$39.76	non-exempt	yes
		Monthly	\$5,670	\$5,953	\$6,251	\$6,563	\$6,892		
		Annual	\$68,037	\$71,439	\$75,011	\$78,761	\$82,699		
Administrative Operations Coordinator & Board Clerk	96.20	Hourly	\$43.74	\$45.92	\$48.22	\$50.63	\$53.16	non-exempt	no
		Monthly	\$7,582	\$7,960	\$8,358	\$8,776	\$9,214		
		Annual	\$90,979	\$95,514	\$100,298	\$105,310	\$110,573		
Administrative Analyst	110.52	Hourly	\$50.44	\$52.96	\$55.61	\$58.39	\$61.31	non-exempt	yes
		Monthly	\$8,743	\$9,180	\$9,639	\$10,121	\$10,627		
		Annual	\$104,915	\$110,157	\$115,669	\$121,451	\$127,525		
Administrative Analyst - Senior	120.5	Hourly	\$55.72	\$58.50	\$61.43	\$64.50	\$67.72	non-exempt	yes
		Monthly	\$9,658	\$10,140	\$10,648	\$11,180	\$11,738		
		Annual	\$115,898	\$121,680	\$127,774	\$134,160	\$140,858		

APCO

Executive Assistant - Board Clerk	96.20	Hourly	\$43.74	\$45.92	\$48.22	\$50.63	\$53.16	non-exempt	no
		Monthly	\$7,582	\$7,960	\$8,358	\$8,776	\$9,214		
		Annual	\$90,979	\$95,514	\$100,298	\$105,310	\$110,573		

COMPLIANCE

Assistant Air Quality Specialist	95.53	Hourly	\$43.45	\$45.62	\$47.90	\$50.30	\$52.81	non-exempt	yes
		Monthly	\$7,531	\$7,908	\$8,303	\$8,719	\$9,154		
		Annual	\$90,376	\$94,890	\$99,632	\$104,624	\$109,845		
Associate Air Quality Specialist	110.5	Hourly	\$50.44	\$52.96	\$55.61	\$58.39	\$61.31	non-exempt	yes
		Monthly	\$8,743	\$9,180	\$9,639	\$10,121	\$10,627		
		Annual	\$104,915	\$110,157	\$115,669	\$121,451	\$127,525		
Senior Air Quality Specialist	120.5	Hourly	\$55.72	\$58.50	\$61.43	\$64.50	\$67.72	non-exempt	yes
		Monthly	\$9,658	\$10,140	\$10,648	\$11,180	\$11,738		
		Annual	\$115,898	\$121,680	\$127,774	\$134,160	\$140,858		



SALARY RESOLUTION NO. 24-06
Effective 7/1/2024

Classifications	Salary Range		Step A	Step B	Step C	Step D	Step E	FLSA Status	Covered Under MOU
ENGINEERING									
Extra Help Engineering Intern	21	Hourly	\$20.69	\$21.74	\$22.82	\$23.96	\$25.16	non-exempt	no
		Monthly	\$3,586	\$3,768	\$3,955	\$4,153	\$4,361		
		Annual	\$43,035	\$45,219	\$47,466	\$49,837	\$52,333		
Assistant Air Quality Engineer	95.53	Hourly	\$43.45	\$45.62	\$47.90	\$50.30	\$52.81	non-exempt	yes
		Monthly	\$7,531	\$7,908	\$8,303	\$8,719	\$9,154		
		Annual	\$90,376	\$94,890	\$99,632	\$104,624	\$109,845		
Associate Air Quality Engineer	110.5	Hourly	\$50.44	\$52.96	\$55.61	\$58.39	\$61.31	non-exempt	yes
		Monthly	\$8,743	\$9,180	\$9,639	\$10,121	\$10,627		
		Annual	\$104,915	\$110,157	\$115,669	\$121,451	\$127,525		
Associate Air Quality Engineer with P.E.	115.4	Hourly	\$52.96	\$58.74	\$58.39	\$61.28	\$64.38	non-exempt	yes
		Monthly	\$9,180	\$10,182	\$10,121	\$10,622	\$11,159		
		Annual	\$110,157	\$122,179	\$121,451	\$127,462	\$133,910		
Senior Air Quality Engineer	120.5	Hourly	\$55.72	\$58.50	\$61.43	\$64.50	\$67.72	non-exempt	yes
		Monthly	\$9,658	\$10,140	\$10,648	\$11,180	\$11,738		
		Annual	\$115,898	\$121,680	\$127,774	\$134,160	\$140,858		
Senior Air Quality Engineer with P.E.	125.4	Hourly	\$58.50	\$61.43	\$64.50	\$67.72	\$70.87	non-exempt	yes
		Monthly	\$10,140	\$10,648	\$11,180	\$11,738	\$12,284		
		Annual	\$121,680	\$127,774	\$134,160	\$140,858	\$147,410		

AIR MONITORING AND PLANNING

Air Monitoring Technician I	78.06	Hourly	\$36.49	\$38.31	\$40.22	\$42.24	\$44.38	non-exempt	yes
		Monthly	\$6,325	\$6,640	\$6,972	\$7,322	\$7,693		
		Annual	\$75,899	\$79,685	\$83,658	\$87,859	\$92,310		
Air Monitoring Technician II	93.05	Hourly	\$42.39	\$44.51	\$46.73	\$49.07	\$51.52	non-exempt	yes
		Monthly	\$7,348	\$7,715	\$8,100	\$8,506	\$8,930		
		Annual	\$88,171	\$92,581	\$97,198	\$102,066	\$107,162		
Air Monitoring Technician III	97.95	Hourly	\$44.51	\$46.73	\$49.07	\$51.52	\$54.10	non-exempt	yes
		Monthly	\$7,715	\$8,100	\$8,506	\$8,930	\$9,377		
		Annual	\$92,581	\$97,198	\$102,066	\$107,162	\$112,528		
Assistant Air Quality Planner	83	Hourly	\$38.35	\$40.26	\$42.27	\$44.40	\$46.64	non-exempt	yes
		Monthly	\$6,647	\$6,978	\$7,327	\$7,696	\$8,084		
		Annual	\$79,768	\$83,741	\$87,922	\$92,352	\$97,011		
Associate Air Quality Planner	98	Hourly	\$44.53	\$46.73	\$49.08	\$51.56	\$54.18	non-exempt	yes
		Monthly	\$7,719	\$8,100	\$8,507	\$8,937	\$9,391		
		Annual	\$92,622	\$97,198	\$102,086	\$107,245	\$112,694		

* The monthly and annual numbers listed are approximations, calculated using 2,080 hours in a year.



**Management - Exempt Positions
SALARY RESOLUTION NO. 24-06M
Effective 7/1/2024**

Salary Range	Min. Monthly	Min. Annual	Max. Monthly	Max. Annual	Range/Position
115	\$9,142	\$109,704	\$11,123	\$133,476	
116	\$9,233	\$110,796	\$11,234	\$134,808	
117	\$9,325	\$111,900	\$11,346	\$136,152	
118	\$9,419	\$113,028	\$11,459	\$137,508	
119	\$9,513	\$114,156	\$11,573	\$138,876	
120	\$9,608	\$115,296	\$11,690	\$140,280	
121	\$9,703	\$116,436	\$11,806	\$141,672	
122	\$9,800	\$117,600	\$11,924	\$143,088	
123	\$9,899	\$118,788	\$12,043	\$144,516	
124	\$9,998	\$119,976	\$12,163	\$145,956	
125	\$10,098	\$121,176	\$12,284	\$147,408	
126	\$10,199	\$122,388	\$12,407	\$148,884	
127	\$10,301	\$123,612	\$12,532	\$150,384	
128	\$10,403	\$124,836	\$12,657	\$151,884	
129	\$10,507	\$126,084	\$12,783	\$153,396	
130	\$10,613	\$127,356	\$12,912	\$154,944	
131	\$10,719	\$128,628	\$13,040	\$156,480	
132	\$10,826	\$129,912	\$13,170	\$158,040	
133	\$10,934	\$131,208	\$13,302	\$159,624	
134	\$11,043	\$132,516	\$13,435	\$161,220	
135	\$11,154	\$133,848	\$13,570	\$162,840	Administrative Services Manager Compliance Manager Engineer Manager Planning & Air Monitoring Manager
136	\$11,265	\$135,180	\$13,705	\$164,460	
137	\$11,378	\$136,536	\$13,842	\$166,104	
138	\$11,492	\$137,904	\$13,981	\$167,772	
139	\$11,606	\$139,272	\$14,121	\$169,452	
140	\$11,723	\$140,676	\$14,262	\$171,144	
141	\$11,840	\$142,080	\$14,404	\$172,848	
142	\$11,958	\$143,496	\$14,548	\$174,576	
143	\$12,078	\$144,936	\$14,693	\$176,316	
144	\$12,199	\$146,388	\$14,841	\$178,092	
145	\$12,321	\$147,852	\$14,990	\$179,880	
146	\$12,444	\$149,328	\$15,139	\$181,668	
147	\$12,568	\$150,816	\$15,290	\$183,480	
148	\$12,695	\$152,340	\$15,442	\$185,304	
149	\$12,821	\$153,852	\$15,597	\$187,164	
150	\$12,950	\$155,400	\$15,753	\$189,036	
151	\$13,080	\$156,960	\$15,910	\$190,920	
152	\$13,210	\$158,520	\$16,070	\$192,840	
153	\$13,341	\$160,092	\$16,231	\$194,772	Deputy APCO
Contract	\$224,030			Executive Director/APCO	



SECTION 2

BUDGET DETAILS



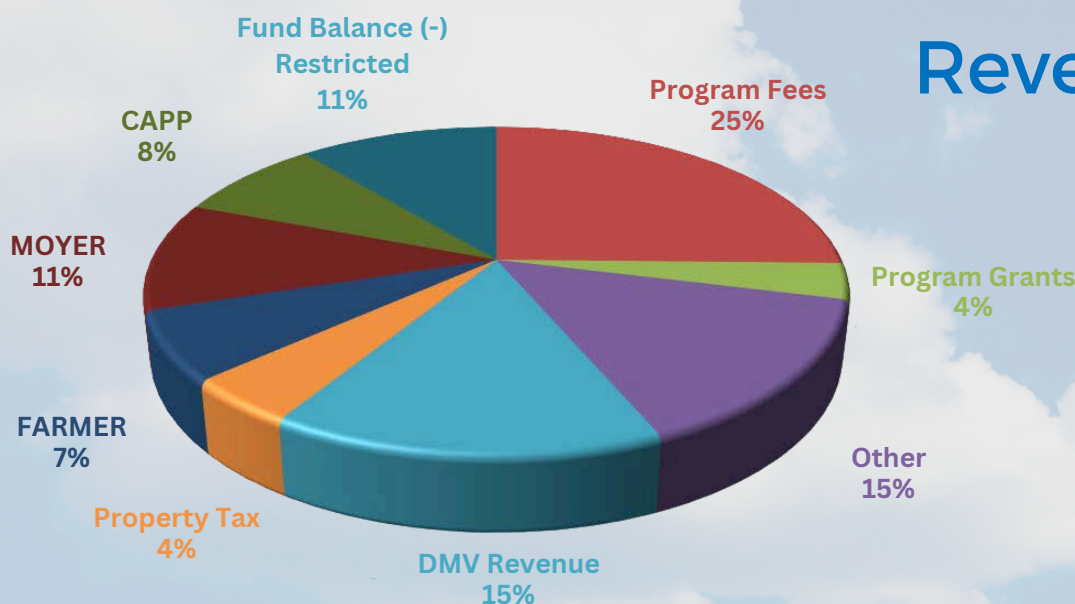


REVENUE/EXPENSES PIE CHARTS

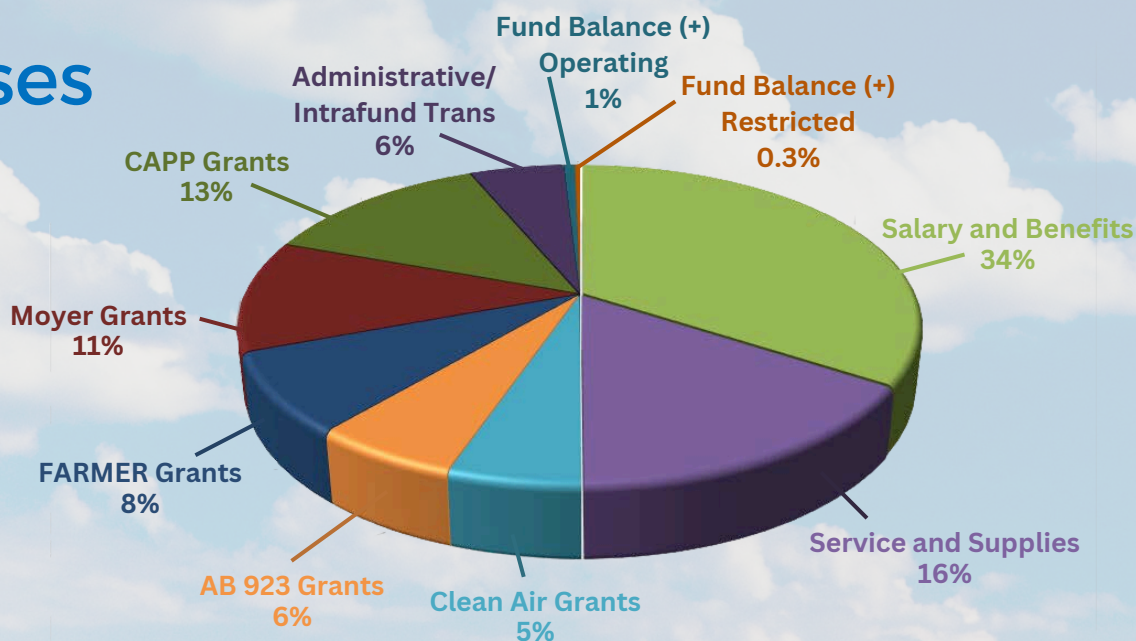
The Fiscal Year 2024/2025 Final Budget revenue and expenses are summarized in the below charts, totaling **\$11,949,609**. Major sources of revenues are program fees, DMV registration fees, federal and state grants and property tax revenues. Salary and benefits, services, supplies, and grant programs are the major sources of expenditures.

The District's operating budget for this fiscal year totals **\$6,392,995** with the balance being restricted due to legislation and/or District Board policy. The General Fund Reserve balance of **\$299,146**, approximately 5% of the operating budget, is available for use during a fiscal emergency with Board authorization.

Revenues



Expenses





BUDGET SUMMARY

The District's financial structure is organized based on funds and account groups, each of which is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balances, revenues, and expenditures.

General Fund

This operating fund provides accounting and tracking of the fee programs stationary source, asbestos, agricultural engines, agricultural burning, air toxics, and direct grants from CARB and pass through grants from U.S. EPA. Targeted Airshed Grants are reflective in this portion of the budget. Revenues support staff that work within these programs.

On April 10, 2024 the Board approved a cost recovery fee adjustment of 4.2%. The fee increase affects the Stationary Source Program, Agricultural Engine Registration Program, Hearing Board fees and Asbestos Program fees. The adjustment is based on the California Consumer Price Index (CPI) April-to-April prior years 2022-2023.

Revenue Highlights: FY 2024/2025 we remain conservative when budgeting Stationary Source revenues. Stationary Source grants are expected to remain fairly consistent, a slight increase of \$12,000 from approved FY 2023/2024. Air Toxics Hot Spots is expected to see a significant increase due to a large number of facilities scheduled to enter the program, many of which will be removed after this year. Administrative/Intrafund transfers are expected to increase to \$641,388, due primarily to an increase in grant administrative funds projected to be earned. The Fund Balance available including General Reserves and Contingencies Reserves for FY 2024/2025 is estimated to be \$3,656,053.

Expenditure Highlights: Salaries and Benefits: In December 2023, the Board approved a new MOU with the YSAQMD Employee Association, in FY 2024/2025 a cost-of-living raise of 4.2% will apply to all District employees. This amount has been reflected in the expenditures, other costs within this category include normal merit, payroll tax and applicable benefits.

Actuarially Determined Contribution (ADC): The District will transfer the annual required contribution of \$122,812 to the OPEB CalPERS trust. The District will be requesting disbursement at year's end to cover the monthly District paid premium for retirees so the pay-as-you-go costs are not included in this line item.

Services and Supplies: A decrease of \$11,886 is included. This is mostly due to a reduction in Professional & Specialized and Legal Services as it is not a negotiation year and intern costs were shifted into Salaries and Benefits in this budget.

Equipment: The District proposes to purchase multiple pieces of air monitoring equipment through EPA 103 and IRA Direct grants with corresponding expenses for grant requests. If grant awards are not realized, the expense will be reduced proportionately.



Mobile Source DMV AB 2766

This fund is considered a restricted account that tracks revenue received from the Department of Motor Vehicles (DMV). The DMV collects and provides to the District \$4 for each vehicle registered within the District's jurisdiction. This money is used in part as an operating fund to support staff that work within the mobile source program, activities to meet the California Clean Air Act, and grant funding for the District's Clean Air Funds Program.

Revenue Highlights: Revenue is expected to remain steady from DMV fees with the projected FY 2024/2025 Fund Balance available is \$1,417,872, an increase of more than \$75,000.

Expenditure Highlights: We are projecting an increase in salaries and benefits of \$49,744 over the course of the FY 2024/2025 budget. The increase is primarily due to adjustments in salaries and benefits effected by the new MOU with YSQMD Employees' Association, approved by the Board in December 2023. Also included is a COLA of 4.2%. Funding for the Clean Air Fund grants will be \$139,000. An additional \$50,000 to supplement the Agricultural Chipping Program has been included within this budget.

Mobile Source DMV AB 923

This fund is considered a restricted account that tracks revenues received from the DMV for \$2 collected for each vehicle registered within the District's jurisdiction. This money provides additional funding for programs reducing emissions from motor vehicles under the California Clean Air Act.

Revenue Highlights: Revenue is expected to remain constant, with a slight decrease of \$6,349 mostly due to fluctuation in revenues over the past few years. The Fund Balance estimated available for FY 2024/2025 is \$2,956,159.

Expenditure Highlights: The District will continue to focus on replacing school buses, including as match funding for the Carl Moyer Program, during FY 2024/2025. We have proposed \$707,860 for grants for FY 2024/25, this number includes encumbered funds for Vacaville Unified, Esparto Unified and Winters Unified and funding for new projects.

Solano County Property Tax

This fund is considered restricted and includes apportionment of property taxes and redevelopment agencies (RDA) statutory pass-through money. Revenue received from Solano County is used for the Clean Air Funds program.

Revenue Highlights: Property tax revenue is budgeted conservatively using averages received over the past three years. The FY 2023/2024 budget is \$538,725 which includes no fund balance. The fund balance estimated to be available for FY 2024/2025 is \$1,599,223.

Expenditure Highlights: The proposed budget includes the expenditure of \$300,000 in Clean Air Funds for FY 2024/2025 and \$150,000 for the Agricultural Chipping Program. The funding for Ag Chipping in this budget is funding not expended in FY 2023/2024 that is encumbered and additional amounts to support ongoing implementation of this program.



FARMER Grant Program

The Funding Agricultural Replacement Measures for Emission Reductions (FARMER) fund manages the necessary tracking to support an incentive program relating to the replacement of qualified agricultural equipment. The District received additional funds to support this incentive program for FY 2024/2025.

Revenue Highlights: The budgeted revenue for FY 2024/2025 is \$805,600, which is a more typical annual allocation than we have seen for the past few years.

Expenditure Highlights: Approximately \$960,000 will be used as incentives to replace agricultural equipment. Up to 12.5% of the revenue received is allowed to support the program and the allocable hours spent in the program are interfund transferred to the General Fund.

Carl Moyer Grant Program

This is a restricted fund to support the necessary tracking of the Carl Moyer Program and Moyer State Reserve funds. This program aims to clean heavy-duty engines beyond what is required by law and regulation through repowering, replacing and retrofitting engines, vehicles, or equipment and funds infrastructure projects to support California's transformation to zero-emission technology.

Revenue Highlights: Combined revenue will be \$1,258,263 (Moyer \$908,263; \$350,000 of State Reserve) which includes a small portion of interest earned.

Expenditure Highlights: The implementation of this program consumes a large number of hours, the administrative fees interfund transfer expenditure is estimated to be \$120,000. Program grants will be approximately \$1,347,935, which includes encumbered, but unexpended projects from FY 2023/24.

Community Air Protection Program (CAPP)

The Community Air Protection Program (CAPP) fund manages the necessary tracking to support the CAP Incentive program funds. This program was created by AB 617 (2017) and supports community identified, Carl Moyer-eligible and other projects aimed at reducing emissions and air pollution impacts on disadvantaged and low-income communities throughout California.

Revenue Highlights: The District will receive \$958,602 in funding and anticipates \$12,000 in interest.

Expenditure Highlights: This will be the second year of implementation of projects under this program and with lesson learned, increased outreach and expanded guidelines we plan to exceed our goals again. The goal is to expend \$1,564,890 in program grants and the administrative interfund transfer is estimated at \$65,840.



YOLO-SOLANO

AIR QUALITY MANAGEMENT DISTRICT

**FINAL
BUDGET
2024 / 2025**

General Fund			
Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
Stationary Source Programs			
Renewal Permits	\$1,943,412	\$1,852,345	\$1,933,552
New Permits	\$177,036	\$220,472	\$184,472
Source Testing	\$125,536	\$135,322	\$165,000
Subtotal	\$2,245,984	\$2,208,138	\$2,283,024
Stationary Source Programs			
EPA Section 105 Pilot Grant	\$80,048	\$161,320	\$99,050
ARB Subvention Grant	\$89,680	\$128,030	\$86,267
ARB AB 197 Grant	\$12,583	\$12,583	\$12,583
Prescribed Fire Grant	\$20,000	\$13,552	\$16,500
Subtotal	\$202,311	\$315,486	\$214,400
Miscellaneous Programs			
Ag Engine Registration	\$95,445	\$91,212	\$101,523
Ag Burning	\$31,718	\$70,207	\$78,837
Asbestos	\$132,715	\$150,059	\$156,000
ARB Portable Equipment	\$101,000	\$748	\$110,000
Air Toxic Hot Spots	\$49,500	\$41,782	\$290,000
Subtotal	\$410,378	\$354,008	\$736,360
Miscellaneous Grants			
ARB AB 617 Grant	\$73,480	\$105,301	\$67,114
EPA Section 103 Grant	\$9,200	\$9,200	\$90,365
Woodsmoke Reduction TAG 1	\$80,000	\$41,271	\$74,300
Ag Chipping/Low-Dust Harvesting (Tag 2)	\$321,000	\$164,326	\$462,000
Woodsmoke Heat Pump	\$166,680	\$322,649	\$166,680
ARB Oil and Gas Grant	\$100,000	\$55,527	\$50,400
Subtotal	\$750,360	\$698,274	\$910,859
Other			
Mutual Settlements	\$125,000	\$440,857	\$205,000
Interest	\$39,872	\$96,502	\$39,872
Administrative/Intrafund Transfer	\$553,578	\$222,382	\$641,388
Penalties and Miscellaneous	\$19,000	\$117,935	\$219,000
Sale of Fixed Assets	\$650	\$80	\$500
Subtotal	\$738,100	\$877,756	\$1,050,760
Total Revenues	\$4,347,133	\$4,453,661	\$5,250,403
Due from (-) Fund Balance Operating	\$740,543	\$0	-\$30,000
Total Revenues and Fund Balance	\$5,087,676	\$4,453,661	\$5,220,403
Salaries and Benefits	\$3,315,848	\$3,081,738	\$3,424,834
Services and Supplies	\$1,690,828	\$887,468	\$1,712,568
Equipment	\$81,000	\$84,614	\$83,000
Total Expenses	\$5,087,676	\$4,053,820	\$5,220,403
Due to (+) Fund Balance Operating	\$0	\$399,841	\$0
Total Expenses and Fund Balance	\$5,087,676	\$4,453,661	\$5,220,403



YOLO-SOLANO

AIR QUALITY MANAGEMENT DISTRICT

**FINAL
BUDGET
2024 / 2025**

General Fund			
Expenditure	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
Regular Employees	\$2,068,344	\$1,954,627	\$2,203,178
Extra-Help	\$25,000	\$22,624	\$61,102
Overtime	\$47,888	\$5,865	\$12,000
Vacation Buyback	\$43,648	\$45,542	\$17,095
Retirement	\$405,426	\$393,312	\$544,786
Medicare and Social Security	\$29,991	\$28,960	\$32,642
Employee Group Insurance	\$234,219	\$187,201	\$203,257
OPEB	\$267,898	\$257,411	\$128,084
Unemployment Insurance	\$4,137	\$2,786	\$2,950
Workers Compensation Insurance	\$38,248	\$38,248	\$30,000
Other Benefits/Expenses	\$151,049	\$145,161	\$189,740
Subtotal	\$3,315,848	\$3,081,738	\$3,424,834
Continuing Education	\$0	\$8,963	\$0
Clothing and Personal Supplies	\$2,500	\$1,698	\$2,500
Communications	\$16,350	\$16,995	\$16,000
Food	\$2,800	\$1,763	\$3,000
Household Expense	\$3,100	\$3,791	\$3,100
Depreciation Exp	\$16,680	\$16,680	\$35,000
Household Expense-Contracts	\$16,380	\$16,454	\$17,000
Insurance-Public Liability	\$67,333	\$67,310	\$79,000
Maintenance - Equipment	\$8,000	\$4,089	\$8,200
Maintenance - Buildings and Improvements	\$2,000	\$1,485	\$2,500
Medical, Dental, and Lab Supplies	\$750	\$177	\$750
Memberships	\$13,000	\$17,307	\$13,600
Miscellaneous Expense	\$8,000	\$1,053	\$5,000
Office Expense	\$12,500	\$7,707	\$12,500
Office Expense - Postage	\$9,000	\$6,806	\$9,000
Office Expense - Printing	\$5,000	\$2,514	\$5,000
Indirect/Overhead A-87 Costs	\$8,600	\$14,148	\$8,600
Auditing and Fiscal Services	\$38,500	\$9,919	\$38,500
Information Services	\$102,350	\$96,764	\$125,000
Legal Services	\$43,200	\$89,539	\$68,000
Medical Services	\$1,000	\$627	\$1,000
Professional and Specialized	\$405,000	\$90,365	\$379,000
Board Member Stipends	\$14,000	\$9,029	\$14,000
Publications and Legal Notices	\$4,500	\$5,881	\$6,000
Rents and Leases - Equipment	\$9,756	\$1,781	\$2,969
Rents and Leases - Buildings and Improvements	\$282,274	\$228,575	\$225,349
Minor Equipment	\$8,000	\$167	\$2,000
Training Expense	\$34,500	\$11,370	\$20,000
Mitigation Fund/Incentive Funds	\$471,590	\$100,834	\$524,500
Special Department Expense - Other	\$5,500	\$82	\$0
Transportation and Travel	\$32,500	\$24,659	\$37,500



General Fund			
Expenditure	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
Vehicle Fuel	\$16,508	\$12,272	\$16,500
Utilities	\$21,157	\$17,502	\$23,000
Capital Lease and Interest	\$8,500	\$8,125	\$8,500
Equipment (Capital Assets)	\$81,000	\$84,614	\$83,000
Services, Supplies & Equipment	\$1,771,828	\$972,082	\$1,795,568
Due to (+) Fund Balance	\$0	\$399,841	\$0
Subtotal	\$5,087,677	\$4,453,661	\$5,220,403

AB2766 Mobile Source Fund			
Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
DMV Revenue	\$1,205,163	\$1,116,906	\$1,194,092
Interest	\$3,500	\$18,594	\$3,500
Total Revenue	\$1,208,663	\$1,135,500	\$1,197,592
Due from (-) Fund Balance	\$0	\$0	\$0
Total Revenues and Fund Balance	\$1,208,663	\$1,135,500	\$1,197,592
Expenditures			
Regular Employees	\$435,791	\$356,779	\$448,674
Overtime	\$1,800	\$1,016	\$2,000
Vacation/Payroll Buyback	\$12,587	\$46,629	\$12,995
Retirement	\$88,175	\$77,789	\$77,096
Medicare Tax	\$6,319	\$5,440	\$6,555
Employee Group Insurance	\$57,731	\$17,849	\$42,794
OPEB	\$19,218	\$19,218	\$19,218
Unemployment Insurance	\$1,743	\$410	\$450
Workers Compensation	\$6,750	\$6,750	\$8,000
Other Miscellaneous Benefits	\$20,751	\$22,803	\$31,240
Salaries and Benefits Total	\$650,865	\$554,683	\$649,022
Continuing Education	\$0	\$219	\$0
Clothing and Personal Supplies	\$150	\$0	\$150
Communications	\$3,050	\$3,476	\$3,050
Food	\$500	\$195	\$500
Maintenance - Equipment	\$2,000	\$8,925	\$2,000
Maintenance - Buildings and Improvements	\$2,500	\$0	\$2,500
Memberships	\$4,950	\$7,850	\$6,000
Miscellaneous Expense	\$300	\$48	\$300
Office Expense	\$4,500	\$87	\$1,000
Office Expense - Postage	\$500	\$266	\$500
Office Expense - Printing	\$3,500	\$0	\$3,500



AB2766 Mobile Source Fund

Auditing and Fiscal Services	\$0	\$105	\$0
Information Services	\$3,500	\$627	\$6,500
Medical Services	\$150	\$0	\$150
Professional and Specialized	\$18,500	\$20,405	\$25,000
Board Member Stipends	\$0	\$0	\$0
Publications and Legal Notices	\$0	\$0	\$0
Rents and Lease - Buildings and Improvements	\$0	\$0	\$0
Minor Equipment	\$9,000	\$8,925	\$7,000
Training Expense	\$8,500	\$1,893	\$5,000
Special Department Expense - Other	\$14,000	\$1,000	\$14,000
Utilities	\$1,000	\$550	\$1,000
Transportation and Travel	\$20,800	\$13,611	\$25,800
Vehicle Fuel - Electric Charging	\$14,714	\$9,247	\$10,000
Services and Supplies Total	\$112,114	\$77,210	\$113,950
Administrative/Intrafund Transfer	\$146,336	\$146,336	\$175,310
Clean Air Grants	\$217,725	\$167,725	\$139,000
Agricultural Chipping Grants	\$0	\$50,000	\$50,000
Total Expenses	\$1,127,040	\$995,954	\$1,127,282
Due to (+) Fund Balance Operating	\$81,623	\$139,546	\$70,310
Total Expenses and Fund Balance	\$1,208,663	\$1,135,500	\$1,197,592

AB923 Mobile Source Fund

Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
DMV Revenue	\$602,581	\$558,543	\$596,232
Interest	\$24,758	\$81,850	\$28,500
Total Revenues	\$627,339	\$640,393	\$624,732
Due from (-) Fund Balance	\$340,654	\$0	\$120,393
Total Revenues and Fund Balance	\$967,993	\$640,393	\$745,125
Expenditures			
Intrafund Transfer	\$39,168	\$39,168	\$37,265
AB 923 Grants	\$928,825	\$298,384	\$707,860
Total Expenses	\$627,339	\$337,552	\$745,125
Due to (+) Fund Balance	\$0	\$302,841	\$0
Total Expenses and Fund Balance	\$967,993	\$640,393	\$745,125



Solano Property Tax			
Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
Solano Property Tax	\$466,926	\$529,327	\$493,725
Redevelopment Pass Through	\$45,339	\$89,492	\$45,000
Total Revenues	\$512,265	\$618,729	\$538,725
Due from (-) Fund Balance	\$88,962	\$0	\$0
Total Revenues and Fund Balance	\$601,227	\$618,729	\$538,725
Expenditures			
Intrafund Transfer	\$51,227	\$61,873	\$53,873
Clean Air Grants	\$350,000	\$380,300	\$300,000
Agricultural Chipping Grants	\$200,000	\$100,000	\$150,000
Total Expenses	\$601,227	\$542,173	\$503,873
Due to (+) Fund Balance	\$0	\$76,556	\$34,853
Total Expenses and Fund Balance	\$601,227	\$618,729	\$538,725

FARMER			
Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
ARB FARMER Grant	\$1,592,200	\$2,392,526	\$796,100
Interest	\$8,256	\$24,191	\$9,500
Total Revenues	\$1,600,456	\$2,416,718	\$805,600
Due from (-) Fund Balance	\$473,427	\$0	\$343,500
Total Revenues and Fund Balance	\$2,073,883	\$2,416,718	\$1,149,100
Expenditures			
Administrative/Intrafund Transfer	\$157,125	\$116,653	\$189,100
FARMER Grants	\$1,916,758	\$2,282,021	\$960,000
Total Expenses	\$2,073,883	\$2,398,674	\$1,149,100
Due to (+) Fund Balance	\$0	\$18,043	\$0
Total Expenses and Fund Balance	\$2,073,883	\$2,416,718	\$1,149,100



(On left) Esparto Unified School District received 4 zero-emission school buses through District grant and incentive programs. These buses will provide students with a cleaner, quieter ride to and from school. (On right) Sutter Davis Hospital now has over 10 EV chargers. This expansion was made possible through funding provided by the Carl Moyer Program District incentive program.



MOYER			
Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
Moyer	\$751,064	\$2,009,327	\$908,263
Moyer Reserve	\$350,000	\$0	\$350,000
Interest	\$8,900	\$28,717	\$15,000
Total Revenues	\$1,109,964	\$2,038,044	\$1,273,263
Due from (-) Fund Balance	\$0	\$0	\$194,672
Total Revenues and Fund Balance	\$1,109,964	\$2,038,044	\$1,467,935
Expenditures			
Administrative/Intrafund Transfer	\$93,883	\$67,189	\$120,000
MOYER Grants	\$998,520	\$1,129,517	\$1,347,935
Total Expenses	\$1,092,403	\$1,196,707	\$1,467,935
Due to (+) Fund Balance	\$17,561	\$841,337	\$0
Total Expenses and Fund Balance	\$1,109,964	\$2,038,044	\$1,467,935

COMMUNITY AIR PROTECTION PROGRAM			
Revenue	Adopted 2023/2024	Unaudited 2023/2024	Final 2024/2025
CAPP	\$983,181	\$1,136,728	\$958,602
Interest	\$2,500	\$18,056	\$12,000
Total Revenues	\$985,681	\$1,278,158	\$970,602
Due from (-) Fund Balance	\$0	\$0	\$660,128
Total Revenues and Fund Balance	\$985,681	\$1,354,784	\$1,630,730
Expenditures			
Intrafund Transfer	\$65,840	\$27,829	\$65,840
Grants	\$510,657	\$364,897	\$1,564,890
Total Expenses	\$576,497	\$392,726	\$1,630,730
Due to (+) Fund Balance	\$409,184	\$962,058	\$0
Total Expenses and Fund Balance	\$985,681	\$1,354,784	\$1,630,730

(On left) The City of Woodland celebrates the new Sports Park Bridge that greatly expands the Active Transportation Network in the region. (On right) Yolo County Housing Authority demonstrates the variety of zero-emission lawncare equipment they purchased with the help of District incentive funds. This equipment is being put to use at several Migrant Housing Centers throughout Yolo County and will enhance air quality for those living there.






COST RECOVERY BY PROGRAM

Cost recovery is calculated for specific programs operated by the District. The methodology was updated in fiscal year 2023/2024 to reflect updated position allocation, grants received, and other changes. The revenue for each program is added to the grant funding received for each special program. The District estimates the time spent by employees in each program and calculates a percentage of salaries and benefits for each program. A percentage of services and supplies from the general fund is allocated to each of these programs as well. Salary and benefits are adjusted by interfund transfer from the AB 923, Solano Property Tax, FARMER, Moyer and CAPP programs to account for employees working in those programs. Services and supplies are adjusted for any pass-through grants funded out of the professional services account.


The District Board adopted a **cost recovery goal of 90%** for the Stationary Source program. Any shortfall in program cost recovery is made up through AB 2766 DMV fees (for activities that meet the California Clean Air Act), mutual settlement revenue and miscellaneous sources of income.

The cost recovery in the Stationary Source Program is **projected to be 81%**. Cost recovery for the other programs is projected to **range between 52% and 106%**.

 Projected Cost Recovery By Program FY 2023/2024					
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	82%	2%	5%	6%	4%
Revenue	\$2,194,225	\$36,282	\$77,019	\$155,765	\$96,880
Grants	\$334,356	\$2,561	\$21,873	\$7,682	\$5,121
Total	\$2,528,581	\$38,843	\$98,892	\$163,447	\$102,001
Salaries & Benefits	\$2,724,118	\$28,407	\$166,105	\$199,326	\$132,884
Services & Supplies	\$407,355	\$8,315	\$24,839	\$24,946	\$16,631
Total	\$3,131,473	\$36,723	\$190,934	\$224,272	\$149,515
Cost Recovery Percentage	81%	106%	52%	73%	68%
<p>1 The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 50% of AB617.</p> <p>2 Reduced by the intrafund transfers from AB923, Solano Property Tax, FARMER, Moyer, and CAPP.</p> <p>3 Reduced by any pass through grant amounts in Specialized Services.</p>					



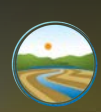
The Final Budget includes a cost recovery in the stationary source program of **85%**. Cost recovery for the other programs range between **51% and 83%**, which represents a steady but conservative increase over past years. This proposed cost recovery includes the **4.2% increase** to the fee schedule approved by the Board on April 10, 2024.

	Projected Cost Recovery By Program FY 2024/2025				
	Stationary Source	Air Toxics Hotspot	Agricultural Burning	Asbestos	Agricultural Engines
Expense Percentage	83%	1%	5%	6%	4%
Revenue	\$2,393,024	\$290,000	\$78,837	\$156,000	\$101,5230
Grants	\$267,272	\$1,268	\$20,631	\$5,410	\$3,777
Total	\$2,660,296	\$291,268	\$99,468	\$161,410	\$105,300
Salaries & Benefits	\$2,579,320	\$50,327	\$163,987	\$214,789	\$149,937
Services & Supplies	\$548,154	\$299,694	\$31,587	\$41,372	\$28,881
Total	\$3,127,474	\$350,021	\$195,574	\$256,162	\$178,818
Cost Recovery Percentage	85%	83%	51%	63%	59%

1 The Subvention Grant is divided in the programs based on expense percentage. Stationary source grants include Oil & Gas, EPA 105, AB 197 and 50% of AB617. Prescribed fire included in ag burning.
 2 Reduced by the intrafund transfers from AB923, Solano Property Tax, FARMER, Moyer, and CAPP.
 3 Reduced by any pass through grant amounts in Specialized Services.



(On left) The District was in attendance for a community engagement event for the Yolo Active Transportation Plan where Yolo TD invited residents in for community input. *(On right)* The District’s Public Outreach Coordinator, Cody Hess, attended the West Sacramento Earth Day Event to educate the public about clean air initiatives and provide biking accessories for children.



SECTION 3

FUND BALANCE/LONG TERM OBLIGATIONS





LEVEL OF FUND BALANCES AND RESERVES

Fund balance levels are a crucial consideration in long-term financial planning. It is essential that governments maintain adequate levels of fund balance and reserves to mitigate current or future risks (e.g., revenue shortfalls and unanticipated expenditures). However, managing reserves can be a challenge, especially in terms of determining an appropriate balance level. Pressure to spend fund balance reserves on current operational needs is all too common. The primary reason for a reserve fund balance policy is to **be prepared for contingencies**, such as future emergencies, natural disasters, and for economic uncertainty. The importance of having a policy and the purposes of a policy related to the District include:

- 1) Plan for contingencies. Governments will always face challenges when it comes to balancing their budgets. For our District local events such as the closure of businesses, natural disasters, and state or federal funding shortfalls, can negatively affect revenues. Reserves can be used to make up for revenue delays or shortfalls.
- 2) Generate investment income. Reserves can be a good source for investment yield, depending on market conditions.
- 3) Ensure cash availability when revenue is unavailable. Reserves can be used to bridge gaps during the year that normally see temporary low levels of cash. Maintaining adequate reserves can balance differences in cash availability.
- 4) Formal reserve policies create a shared understanding of the appropriate level and use of fund balance reserves.

Adequacy of fund balances in general funds should be assessed based upon the agency's own specific circumstances. The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size maintain a fund balance in their general fund of **no less than two months** of regular operating revenues or regular operating expenditures. The District Board adopted the policy in 2004 of **at least 10%** of regular General Fund and Mobile Source DMV AB 2766 Fund (AB 2766 Fund) operating revenues in the reserve fund balance (General Reserves), and **at least 5%** in contingency reserves in both the General Fund and the AB 2766 Fund. Since the contingency account fluctuates each fiscal year, the importance of maintaining the reserve fund balance at an appropriate level should continue to be a priority for the District in long-range planning. The GFOA's recommendation of a minimum reserve is only a baseline, and as such each agency's reserve fund balance will need to be adjusted based on local risks. A risk is defined as the probability and magnitude of a loss, disaster, or other undesirable event. A reserve is one tool that the District can use to mitigate any potential risk. Besides risk, there are other "drivers" that can determine the size of the reserves, these include the size of the agency, commitment or assignments, and budget practices.



After analysis and review, District staff recommended and the Board approved on May 8, 2013, that the balance of the reserves be maintained in the **range of 5% to 15%** of the average total operating expenditures reported in the year-end totals of the preceding three fiscal years. This information is provided each spring during the development of the budget to the Budget and Audit Committee, and then reported in the annual budget documents. If the General Reserves falls below the target level of 5%, the District will review replenishing the reserves within a 5-year time frame or as soon as economic conditions allow. Use of the General Reserve **requires Board approval**, and could provide resources in the event of an economic downturn while expenditure reductions are implemented; provide resources to meet emergency expenditures in case of a local disaster or any other emergency; or if the District experiences unexpected declines in revenues and/or unpredicted large one-time expenditures. Use of the General Reserve **requires a majority vote** of the Board or approval during adoption of the annual budget.

Operating Fund Balance and Expenditures

Fiscal Year	Combined Fund Balance	Operating Expenditures (OE)	Ratio
2021/2022	\$2,916,163	\$5,068,056	58%
2022/2023	\$4,223,940	\$5,057,155	84%
2023/2024	\$5,019,002	\$6,203,995	81%
3 Year Average	\$4,053,035	\$5,443,069	74%
Projected 2024/2025	\$5,094,311	\$6,128,685	83%

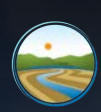
¹ This is the projected fund balance less the committed reserves.

In addition, it was recommended and approved to **target a 3-5% contingency reserve fund balance** in both the General and AB 2766 Funds. Contingency reserves may be used at the discretion of the Board to provide resources for unanticipated needs of a non-recurring nature or provide for small increases in service delivery costs that were not anticipated during the budget development cycle, or provide for one-time expenditures not originally approved in the annual budget.

The amounts shown in the next two tables reflect the **history of the District's operating funds** (General Fund and Mobile Source DMV Fund AB 2766) from 2021/2022 through 2023/2024 and the proposed 2024/2025 figures. Based on the goals described above, the average General Reserve percentages for the three-year period are at 13%, which meets the recommended fund balance reserve policy. The Contingency Reserves are at **5% of operating expenses**.

Contingency and General Fund Reserves

Fiscal Year	Contingency	Contingency of OE	Assigned Reserve	Unassigned Reserve	% Committed of OE	% Combine
2021/2022	\$253,403	5.0%	\$28,281	\$1,049,146	27.0%	32.0%
2022/2023	\$505,716	10.0%	\$28,281	\$299,146	7.8%	17.8%
2023/2024	\$310,200	5.0%	\$28,281	\$299,146	5.4%	10.4%
3 Year Avg.	\$356,439	7%	\$28,281	\$549,146	13%	20%
2024/2025	\$306,434	5.0%	\$28,281	\$299,146	5.3%	10.3%



FUND BALANCE CLASSIFICATIONS

The District, to meet the requirements of the Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, has classified the District’s fund balances as **Unassigned** (fund balance, general reserves and contingency), and **Assigned** (equipment and special program reserve accounts, and encumbrances) and Committed (future OPEB trust fund or reserve). In addition, revenue received under AB 2766, AB 923, Solano County Tax, FARMER, Moyer and CAPP are classified as **“Restricted.”**

The District reviews fund classifications each fiscal year according to GASB, and makes recommendations to the Board as part of the budget process. Outlined below, are the recommended fund balance classifications.

Assigned: Equipment and special program reserves, and encumbrances which are considered resources with self-imposed limitations, but do not require approval by the highest level of decision-making authority or the same level of formal action to remove or modify limitations. Use of reserves requires a formal action of the Board through the budget adoption process or amendments. The encumbering of funds is usually done at staff level with approval by the Administrative Services Manager. All of the District’s encumbrances are related to grants.

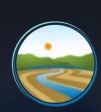
Unassigned: General reserves and contingency accounts are considered resources that cannot be reported in any other classification. Use of general reserves and/or contingency requires formal action of the Board.

Restricted: AB 2766, AB 923, Solano County Property Tax, FARMER, Moyer and CAPP are considered restricted resources and constrained to specific purposes by an external provider, government laws and regulations, or by constitutional provisions or enabling legislation.

Committed: Future Other Post-Retirement Employee Benefits (OPEB) or Pension reserves in which prior to placing in a trust fund and are considered resources with self-imposed limitations, evidenced by the Board’s approved formal action.

Non-spendable: Prepaid expenses are resources that cannot be spent because they are not in an expendable form or must be maintained intact. Examples for the District would be invoices due by July 1 of the new fiscal year, and must “prepay” at the close of the current fiscal year.

2024/2025 Reserve Summary		
Reserve Description	Classification	Amount
Equipment Replacement/Special Projects	Assigned Reserves	\$28,281
General Reserves	Unassigned Reserves	\$299,146



The District’s long-term financial obligations are **reviewed annually** by the Board, the goal is to continue to pay down the obligations as the budget allows. The two obligations that the District has are **Other Post-Employment Benefits (OPEB) and pension**. The following information is provided to outline these obligations.

OPEB: The District provides healthcare benefits to active and eligible retirees and their dependents through the California Public Employees’ Retirement System (CalPERS) health program. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the District and its employees. The District provides a retiree medical contribution for employees who retire directly from the District under CalPERS. The retiree is covered as well as dependents. The monthly premium caps the District contribution on behalf of the retiree as follows: employee only at \$550; employee plus one at \$1,100; and employee plus family at \$1,430.

The District’s annual OPEB (expense) is calculated based on the Actuarially Determined Contribution (ADC), as outlined in the District’s biennial actuarial valuation report. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liabilities (or funding excess) over a period **not to exceed 30 years**. The District is currently working with GovInvest for guidance on paying this debt with maximum savings to the District.

The ADC payments that the District contributed toward the California Employers’ Retiree Benefit Trust (CERBT) since joining CERBT are outlined below along with future payments.

Contributions to the CERBT by Fiscal Year					
2012-2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
\$1,108,400	\$239,618	\$199,045	\$206,052	\$124,725	\$128,121
Future ADC Based on August 2023 report					
2024/2025					
\$122,812					

The District contributes the ADC **each fiscal year**. CERBT requires biennial actuarial valuations on OPEB obligations. The District’s actuarial showed a decrease in ADC from 2023/2024 to 2024/2025. The decrease is due to a number of factors including new mortality projects, excise tax under the Affordable Care Act; CalPERS Experience Study, and Implied Subsidy for community related plans such as PEMHCA. The Board approved requesting disbursement of the monthly pay-as-you-go costs for retiree health benefits from CERBT this fiscal year, which will result in less OPEB expense in this fiscal year. The District will continue to contribute to the CERBT and reassess this strategy in the next fiscal year.

CERBT Account Summary as of June 30, 2024	
Beginning Balance	\$2,063,672
Contributions	\$128,121
Earnings	\$227,610
Expense	(\$1,820)
Ending Balance	\$2,417,583



Pensions

District employees are **eligible to participate** in the District’s pension plan, an agent multiple-employer public employee defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the plan are established by state statute and may be amended by District resolution. CalPERS provides retirement and disability employees, and their beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment with the retirement formula of **2% at 55 for existing “classic” members and 2% at 62 for new members** known as Public Employees’ Pension Reform Act (PEPRA) members. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law (PERL).

Section 20814(c) of PERL requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1st of each year following notice of a change in the rate. The total plan contributions are determined through the CalPERS annual actuarial valuation process. For public agency cost-sharing plans covered by the miscellaneous risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s cost of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employees under the Classic and PEPRA tiers are required to contribute **7% and 7.75%** of their annual pay, respectively.

In FY2022/2023, the Board authorized the District to establish a pension trust fund. A trust was established with Public Agency Retirement Services (PARS) and **funded in February 2023**. Below, the chart summarizes the contributions, investment returns and expenses of this trust.

PARS Pension Trust Account Summary as of June 30, 2024	
Beginning Balance	\$778,308
Contributions	\$0
Earnings	\$91,554
Expense	(\$4,687)
Ending Balance	\$865,175

For FY2024/2025, District staff is recommending additional contributions be made to the PARS Trust as authorized by the Board to continue its goal of addressing long-term obligations.



SECTION 4

VARIANCE REPORT





Variance Report

Variance Greater Than \$5,000 and 20%

Fund	Variance	Explanation
General Fund - Revenue		
Source Testing	\$39,464	Increase in Fees and revenue expectation
EPA Section 105 Pilot Grant	\$18,385	Increase Funding for IT upgrades
Ag Burning	\$47,119	Increase in fees
Air Toxic Hot Spots	\$240,500	New funding for AB2588 program
EPA Section 103 Grant	\$81,165	Increased Funding, not in original budget
Ag Chipping/Low-Dust Harvesting (Tag 2)	\$141,000	Additional Funding for program
Mutual Settlements	\$80,000	Increase expected from settlement
ARB Oil and Gas Grant	-\$49,600	Reduced hours in program
Penalties and Miscellaneous	\$200,000	Collection of past due accounts and increased penalties
General Fund - Expense		
Extra Help	\$36,102	Increase due to first full year of interns charged here
Overtime	-\$35,888	Decrease due to near full staffing
Vacation Buyback	-\$26,553	Fewer anticipated retirement payouts
Retirement	\$139,360	Increase in salaries and UAL payment due
OPEB	-\$139,814	Reduced OPEB contribution
Workers Compensation Insurance	-\$8,248	Decrease in claims experience
Depreciation Expense	\$18,320	GASB Rule Requirement and additional assets
Legal Services	\$24,800	Additional legal services
Minor Equipment	-\$6,000	Reduction in minor equipment purchases
Training Expense	-\$14,500	Reduction due to most sessions covered by CAPCOA
Rents and Lease Building Improvement	-\$56,925	Decrease in building improvements
AB2766 - Revenue		
No variances		
AB2766 - Expense		
Employee Group Insurance	-\$14,937	Changes from family to individual plans
Other Miscellaneous Benefits	\$10,489	Increase in Miscellaneous benefits charged
Professional & Specialized	\$6,500	Increase due to growth and needs of program
Transportation & Travel	\$5,000	Increase due to Cap to Cap and CAPCOA
Clean Air Grants	-\$78,725	Grant program funds were reduced
Agricultural Chipping Grants	\$50,000	New Grant program
Due to (+) Fund Balance Operating	-\$11,313	Reduction to fund balance
Administrative Intrafund Transfer	\$28,974	Moved salaries here from General fund due to support



Variance Greater Than \$5,000 and 20%

Fund	Variance	Explanation
AB923 - Revenue		
Due from (-) Fund Balance	-\$220,262	Reduced grants results in less fund balance required
AB923 - Expense		
AB923 Grants	-\$220,965	Reduction in grant incentives versus prior budget
Solano Property - Revenue		
Due from (-) Fund Balance	-\$88,962	Decreasing fund balance but less than prior budget
Solano Property Expense		
Agricultural Chipping Grant	-\$50,000	Reduction in grant program
Due to (+) Fund Balance	\$34,853	Reducing fund balance but less than the prior budget
FARMER Revenue		
ARB FARMER Grant	-\$796,100	Reduced allocations in the state budget
Due from (-) Fund Balance	-\$129,927	Increase in fund balance usage
FARMER Expense		
FARMER Grants	-\$956,758	Decreased funding due to reduction in state budget
Moyer Revenue		
Interest	\$6,100	Increase in fund balance with interest
Due from (-) Fund Balance	\$194,672	Increase in fund balance usage
Moyer Expense		
Moyer Grant	\$349,415	Increased voucher payments
Administrative Intrafund Transfer	\$26,117	Increased hours in program
Due to (+) Fund Balance	-\$17,561	Using fund balance for incentives
CAPP Revenue		
Interest	\$9,500	Increase in fund balance with interest
Due from (-) Fund Balance	\$660,128	Increase in fund balance usage
CAPP Expense		
CAPP Grants	\$1,054,233	Increased vouchers as program has grown
Due to (+) Fund Balance	-\$409,184	Using fund balance for incentives



SECTION 5

APPENDICES





Appendix A

Fund and Account Descriptions

FUND	DESCRIPTION
General Fund	This fund account is the operating fund and is used for the permit programs (stationary source, confined animal facilities, agricultural engines, and portable equipment, agricultural burning, asbestos, and mutual settlement programs, and small grants from the California Air Resources Board and the U.S. Environmental Protection Agency (EPA). The revenue supports staff that work within these programs.
Mobile Source DMV AB2766	This fund account is considered a restricted account that tracks revenue received from the Department of Motor Vehicles (DMV). The DMV collects and provides to the District \$4.00 for each vehicle registered within the District’s jurisdiction. The money is used in part as an operating fund to support staff that work within the mobile source program, and provides grant funding toward the District’s Clean Air Funds Program.
Mobile Source DMV AB923	This fund account is considered a restricted account that tracks revenue received from the DMV. The DMV collects and provides to the District \$2.00 for each vehicle registered within the District’s jurisdiction. This money provides additional funding for programs as allowed under the legislative guidelines.
Solano County Property Tax	This fund account is considered restricted and supports the District’s Clean Air Funds program and additional Board approved projects, equipment and programs.
FARMER	Funding Agricultural Replacement Measures for Emission Reductions (FARMER). This restricted fund account tracks and manages the new incentive program to assist in the replacement of qualified agricultural equipment.
Carl Moyer Program	This is a restricted fund to support the necessary tracking of the Moyer Program. This program aims to clean heavy-duty engines beyond what is required by law and regulation through repowering, replacing or retrofitting engines, vehicles, or equipment and funds infrastructure projects to support California’s transformation to zero and near-zero emission technology.
Community Air Protection Program AB 617	The Community Air Protection Program (CAPP) fund manages the necessary tracking to support incentive programs relating to clean air projects authorized by AB 617 and implemented through the CAP Incentive program.



REVENUE ACCOUNTS	DESCRIPTION
AB 617	Focuses on improving air quality and reducing exposure in communities most impacted by air pollution.
Administrative Overhead	Administrative fees for indirect and overhead charges against Restricted Funds.
Agricultural Burning – Permit Fees	Fees related to the agricultural burning program.
Agricultural Engine Program	Fees related to the agricultural engine registrations.
Air Toxic Hot Spots Fees	Fees collected from permitted sources under the stationary source program as mandated by the State of California under the Air Toxic Hot Spots Program (AB2588).
Asbestos Notification and Demolition Fees	Fees related to the asbestos notification and demolition program.
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)	New incentive program to assist with the replacement of qualified agricultural equipment.
Federal Revenue	Pass-thru revenue for the EPA 103 PM2.5 grant program and the EPA 105 grant program.
Interest	Interest earned on cash invested in the Yolo County Investment Pool.
New Permit Fees	Stationary source new permit revenue.
Oil and Gas	State program, enforced by the District, regulating oil and gas methane.
Other Revenue	Miscellaneous revenue such as time and material rate for information requests.
Penalty Assessments	Penalty charges against delinquent fees.
Redevelopment Pass Through from Solano County	Redevelopment Agency (RDA) revenue received under Solano County property tax allotments.
Renewal Permit Fees	Stationary source annual renewal permit fees.
Sale of Capital Assets	To recognize sale of District capital assets.
Settlement – Fines	Mutual settlement program.
Solano County Property Tax	Tax proceeds collected from the northeastern portion of Solano County.
Source Testing Fees	Fees related to stationary source emission testing.
Stale Date Warrants	Warrants over six months old that have not been cashed.
State of California Department of Motor Vehicle and/or Other State Agencies	Assembly Bill 2766: Revenue based on vehicles registered in the District (\$4 per vehicle); PERP pass-through from the ARB; and any miscellaneous state revenue.
State of California Department of Motor Vehicle and Air Resources Board (ARB)	Assembly Bill 923: \$2 vehicle surcharge on motor vehicles registered in the District. Released under Board approved programs as allowed under legislation. Includes ARB subvention grant.
Woodsmoke Reduction Program	Grant funds used to replace qualified wood burning devices.



PAYROLL EXPENDITURE ACCOUNTS	DESCRIPTION
Employee Group Insurance	Health, dental and vision coverage, group life insurance and long-term disability coverage.
Extra-help	Wages paid to extra-help employees/interns.
FICA	Social security federal tax.
Medicare Tax	Federal payroll tax.
OPEB	Contributions to CalPERS Trust and monthly pay-as-you-go costs for retiree's health insurance coverage.
Other Miscellaneous Benefits	Payroll expenses including deferred compensation match, sick leave incentive, flex spending account administrative fee, and payroll service charges to third-party vendor.
Overtime	Overtime wages paid to employees.
Payroll payout/Vacation buy back	Terminating employees receive certain leave accrual payouts, and used for vacation buy-back.
Regular Employees	Wages paid to employees.
Retirement	Pension payments to CalPERS.
Unemployment Insurance	State payroll tax.
Workers Compensation Insurance	Self-insured payments to YCPARMIA.

EXPENSE ACCOUNTS	DESCRIPTION
AB923 Grant Program	DMV AB923 grant programs.
Administrative Indirect Cost	A-87 Cost Allocation with Yolo County and Intrafund charges from restricted funds to the general fund.
Appropriation for Contingency	Contingency account.
Auditing & Fiscal Services	Yolo County Auditor charges and independent audit.
Board Member Stipends	Payment for District Board of Directors and Hearing Board Members attendance at District related meetings.
Capital Lease/Interest Account	Capital lease equipment.
Clean Air Funds Program	DMV AB 2766 and Solano County property tax program.
Clothing and Personal Supplies	Safety boots, clothing and accessories
Communications	Telephone and cell phone expenses.
Equipment	Purchases of capital assets.
Food	Hosted meetings.



EXPENSE ACCOUNTS	DESCRIPTION
Household Expense	Common expenses to maintain the office.
Household Expenses – Contracts	Janitorial service.
Information Services	Network, computer support and internet costs.
Insurance – Liability	Self-insured payments to YCPARMIA (liability, property, fidelity).
Legal Services	Attorney fees.
Maintenance- Buildings & Improvements	Items such as locksmith services, building improvements/repairs and fire extinguisher refills.
Maintenance- Equipment	Maintenance agreements, maintenance on vehicles, computers, other equipment.
Medical Services	Pre-employment physicals and medical examinations.
Medical Supplies	First aid supplies.
Memberships	Education and partner memberships.
Miscellaneous Expense	This category is for misc. expenses that do not fall under any established account number.
Office Expense – Printing	Items such as stationary supplies, forms and brochures.
Office Expense – Postage	Postage and shipping expenses.
Professional & Specialized Services	Contracts and services provided including advertising.
Publications	Public and legal notices, and job announcements and advertisements.
Rents & Leases – Buildings	Office lease and public event booth rental.
Rents & Leases – Equipment	Rental or leased equipment.
Small Tools & Minor Equipment	All equipment purchased under \$3,000 and not considered a capital asset.
Special Dept. Expense – Other	Items such as specialty gases, plaques, public events, employee and Board awards.
Training Expense	All training.
Transportation & Travel	Transportation and travel.
Utilities	Gas and electricity.
Vehicle Fuel	Fuel account.



Appendix B

List of Acronyms

ACRONYM	DEFINITION
AB	Assembly Bill
ADC	Actuarial Determined Contribution
APCO	Air Pollution Control Officer
AQMD	Air Quality Management District
ARB	California Air Resources Board
ATC	Authority to Construct
CalPERS	California Public Employees' Retirement System
CARB	California Air Resources Board
CAF	Clean Air Funds
CEQA	California Environmental Quality Act
CAPP	Community Air Protection Program (AB 617)
CERBT	California Employers' Retiree Benefit Trust
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
District	Yolo-Solano Air Quality Management District
DMV	California Department of Motor Vehicles
EPA	Environmental Protection Agency
EPMC	Employer Paid Member Contribution
ERP	Enterprise Resource Planning Program
EV	Electric Vehicle
FARMER	Funding Agricultural Replacement Measures for Emission Reductions
FY	Fiscal Year
GASB	Government Accounting Standards Board
IT	Information Technology
MOU	Memorandum of Understanding



ACRONYM	DEFINITION
NOV	Notice of Violation
OPEB	Other Post-Employment Benefits
PARS	Public Agency Retirement Services
PEMHCA	Public Employees/ Medical and Hospital Care Act
PEPRA	Public Employees' Pension Reform Act
PERL	Public Employees' Retirement Law
PERP	Portable Equipment Registration
PM2.5	Particulate Matter of 2.5 Microns in Aerometric Diameter or less
PTO	Permit to Operate
RDA	Redevelopment Agencies
SB	Senate Bill
SIP	State Implementation Plan
TAG	Targeted Airshed Grant

— 2024 / 2025 —
FISCAL YEAR

**FINAL
BUDGET**

PREPARED BY
CODY HESS
PUBLIC OUTREACH COORDINATOR



YOLO-SOLANO
AIR QUALITY MANAGEMENT DISTRICT