

FY24/25 “Preliminary” Proposed Budget

Budget and Personnel Committee
 March 25, 2024

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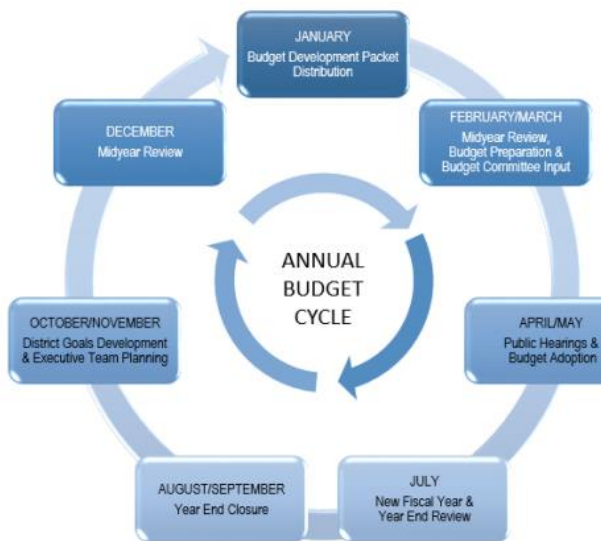
Budget and Personnel Committee Role

The Budget and Personnel Committee hears matters related to District finances and human resources including contract negotiations, District budgets, and personnel matters. As a regular practice, District staff meets with the Committee to discuss the preliminary budget and fee schedule for the next fiscal year and obtain guidance and feedback related to budget development. Following its review, the Committee generally directs staff to present the Proposed Budget and Fee Schedule at a public hearing to the full Board of Directors (Board).

Budget Practices and Strategies

- Board authorizes a schedule of funded regular and limited-term positions
- Board approval is obtained for all expenditures, including capital expenses
- Board approval is required to amend the budget once it is adopted

FY24/25 Budget Timeline



- Budget development November – March
- Budget Committee meeting in March
- Two Public Hearings – April and May
- Budget Adoption – Scheduled for May
- Budget Effective – July 1, 2024

FY24/25 Proposed Budget

Details of the FY24/25 Proposed Budget are included in the tables and narratives below.

TABLE 1 – District Fund Descriptions

Fund	Name	Purpose	Primary Funding Source
100	General	Records all inflows and outflows, not associated with special-purpose funds, for core administrative and operational activities	Permit fees, DMV, Measure A, Federal & State Grants, Incentive Implementation Allocation
400	Proprietary	Accounts for District business-like activities (Covell Administrative Building)	Covell Building rental income
500	Special Revenue	Records revenue sources for which fund usage is restricted (Incentive Programs)	Emission-Reduction Technology and Community Air Protection Federal & State Grants

TABLE 2 – General Fund 100

Classification Account	FY22/23 Actuals	FY23/24 Approved	FY23/24 Projection	FY24/25 Proposed	Variance FY25 Proposed/ FY24 Approved
Revenues					
Federal	\$ 2,088,436	\$ 5,461,056	\$ 6,885,552	\$ 6,468,833	\$ 1,007,777
Fees & Licenses	9,788,585	9,379,397	9,721,015	9,953,047	573,650
Fines/Forfeits/Penalties	269,966	350,000	250,000	250,000	(100,000)
Interest	349,456	191,865	390,000	250,000	58,135
Local Government	274,569	36,533	131,533	121,851	85,318
Other	19,237	17,524	24,683	18,524	1,000
Sales/Use Tax	2,569,539	2,590,825	2,590,825	2,584,321	(6,504)
State	5,522,435	7,070,033	13,571,206	7,295,528	225,495
Revenues Total	\$ 20,882,224	\$ 25,097,233	\$ 33,564,814	\$ 26,942,104	\$ 1,844,871
Expenses					
Salaries and Wages	\$ 11,492,484	\$ 12,822,050	\$ 12,473,038	\$ 13,642,460	\$ 820,410
Employee Benefits	4,832,575	5,589,552	5,451,886	6,175,562	586,010
Services and Supplies	5,435,105	10,290,233	10,405,058	11,180,818	890,585
Capital Expense	209,243	1,238,500	729,066	1,168,000	(70,500)
Interfund Charges	(909,730)	(2,115,503)	(2,039,139)	(2,146,641)	(31,138)
Expenses Total	\$ 21,059,677	\$ 27,824,832	\$ 27,019,909	\$ 30,020,199	\$ 2,195,367
Source / (Use) Fund Balance	\$ (177,454)	\$ (2,727,599)	\$ 6,544,905	\$ (3,078,095)	

FY24/25 Proposed General Fund Budget Highlights/Assumptions:

REVENUES

Revenues are projected to increase by \$1.8 million from FY23/24 to FY24/25.

Federal: Revenues will increase by \$1.0 million mainly due to the Environmental Protection Agency Targeted Air Shed grants (TAG) that the District administers on behalf of neighboring air districts. These grants fund the Heavy Duty Electrification of school buses, the replacement of off-road agriculture equipment with newer, cleaner equipment, and the replacement of residential non-certified wood-burning appliances in our neighboring districts. Revenues are also projected to increase by \$368,000 for the Climate Pollution Reduction Grant (CPRG) as it moves into Phase 2 of the program.

Fees: The FY22/23 actual fee revenue exceeded the current FY23/24 fee revenue budget by \$409,000. This was due to the FY22/23 fee revenue estimate being understated due to an increase in permit activity post-pandemic during the second half of FY22/23, with actual FY22/23 fee revenue coming in higher than the estimate by approximately \$877,000. The FY23/24 Budget was developed based on the understated FY22/23 estimate.

FY24/25 Stationary Sources and Mitigation fees are planned to increase by a total of \$574,000 due in part to a proposed Rule 301 fee increase of 4.17%. There is an increase for Rule 301 revenue due to the current year revenue estimates exceeding the budget for the year offset by Mitigation and Asbestos fees, which are planned to decrease in the FY24/25 Proposed Budget since the estimate for the current year is expected to be below the budget based on current trends and normal variation in construction project activity.

Fines and Penalties: Penalties are budgeted to decline by \$100,000. In FY23/24, there was a significant one-time penalty that is not expected to recur in FY24/25.

Sales/Use Tax and Local Government: Changes in revenues for Measure A and local grants are expected to be nominal in FY23/24.

State: The increase in the FY23/24 estimate over the budget is mainly due to the advance receipt of a multiyear operating grant of approximately \$6.5 million in AB617 funds to support current and expanded AB617 programs. Other FY24/25 state revenues, including DMV registration fees and state grants, are expected to be consistent with prior years.

EXPENDITURES

Expenditures are increasing by \$2.2 million from FY23/24 to FY24/25 primarily in Employee Services (Salaries/Wages and Employee Benefits), and Services and Supplies (mainly program distributions for federal grants).

Employee Services: Employee Services (salaries/wages, fringe benefits) will increase by \$1.4 million. The proposed COLA, in accordance with the board-approved employee labor agreements, is 3.6%. Proposed full-time equivalent (FTE) funded positions for FY24/25 total 105.8, an increase of 4 FTE over the FY23/24 amended approved headcount.

A resolution to amend the FY23/24 authorized positions from 97.6 to 101.8 is included on the agenda for the March 2024 board meeting. Once approved the recruitment process will immediately begin with the goal of having the new FTE in place at the beginning of FY24/25. As a result, the Employee Services expenditure for these positions will be immaterial for FY23/24 but is included in the full FY24/25 Proposed Budget.

The positions proposed for FY23/24 will support the Community Emission Reduction Plan (CERP) project and provide much-needed resources to address the Engineering and Compliance Division (ECD) workload challenges. The CERP is the next phase of the AB 617 community protection efforts focusing on the South Sacramento/Florin community. It is a two-year grant with revenue totaling \$6.6M to develop community-centered emission and pollution exposure reduction strategies. ECD workload has increased over the last several years and staffing levels have remained relatively flat over the past decade. The addition of new staff will provide ECD with the resources to support new programs and expanded duties such as Annual Reporting under the Criteria and Toxics Regulation, AB 617, and the agricultural burn program.

FTE positions proposed for FY23/24 include:

- ASD - 1 FTE, Communications & Marketing Specialist (CERP)
- ECD –3.2 FTE, 2 Air Quality Engineers, 1.2 Air Quality Specialists

The Proposed FY24/25 Budget includes an increase in authorized positions from 101.8 to 105.8. The four FTEs will support expanded grant activities, mainly for the CERP and Clean Cars for All (CC4A) programs in the Transportation and Climate Change Division (TCC) and provide overall grant support in the Administrative Services Division (ASD). Funding for the TCC positions will

come from the CERP and CC4A grants; the ASD position will be funded by grants and other District revenues.

The proposed FY24/25 FTE changes are:

- TCC – Add (2) Air Quality Specialist/Planner (CERP)
- TCC – Add (2) Office Assistant II (CC4A)
- TCC – Delete (-1) Air Quality Engineer position (CC4A)
- TCC – Convert one limited-term Air Quality Engineer to a regular position – support of incentive grants (e.g., Moyer, etc.). No impact on overall approved FTE positions
- ASD – Add Accountant (1) – Provide support for expanded grant programs

FY24/25 Employee benefits are increasing by \$586,000 or 10% which is higher than the increase in salaries and wages of 6%. The larger increase in employee benefits is driven by higher group insurance premiums and retirement contribution rates.

Note: To more closely align the budget with actual performance, for FY24/25 planning purposes, the budget includes a vacancy offset of \$500,000. This allowance provides for periods of recruitment when a position is vacant (e.g., retirements, etc.)

Services and Supplies: FY24/25 Budgeted Services and Supplies expenditures are \$5.7M higher than actual expenditures for FY22/23. Most of the variance (\$3.5M) is due to increased pass-through distributions under the federal TAG grants administered by the District for neighboring air districts. In addition, Professional Services expenditures increase by \$1.2M comparatively for those two years mainly from expanded grant activities (e.g., CC4A, CPRG, AB617).

FY24/25 budgeted services and supplies expenditures will increase by \$891,000 from the FY23/24 budget mainly due to higher program distributions of \$584,000 for the TAG program. In addition, Professional Services expenditures are planned to increase by \$546,000. This increase will support expanded grant activities (i.e., AB617, CC4A). IS Software as a Service expenditures are decreasing by about \$383,000 mainly related to the development of the District's AiriA software solution to replace legacy Permitting/Compliance and Transportation systems. In FY23/24, the entire cost of the AiriA project was included in the budget; however, this is a multiyear project and only a portion of the expenses were incurred in FY23/24. The costs of implementing the remaining modules are budgeted in FY24/25.

Note: In further efforts to improve the alignment of the budget with actuals, the District has implemented a process to prioritize and fund high-priority professional services contracts while pooling the remaining identified potential contracts into a single line item in the budget detail. The single-line budget is expected to be sufficient to fund necessary contracts without duplicating resources for contracts that are often only executed under unique or extenuating circumstances.

Capital expenditures: FY23/24 capital expenditures are estimated to be \$509,000 less than the budget due to the timing of the renovation of an air monitoring structure. Initially planned to be completed in FY23/24, the structure is now budgeted to finish in FY24/25.

The FY24/25 budget for capital expenditures is expected to decrease by \$71,000 from the prior year's budget, with reduced outlays for lab equipment (lower by \$158,000) being offset by increases in expenditures for monitoring structures (+\$60,000) and replacement vehicles for the District fleet (+\$20,000).

The following additional *Detailed Budget Schedules* for General Fund 100 and the *District Position Schedule* are included at the end of this attachment:

- ✓ Revenue (Exhibit 1)
- ✓ Services and Supplies (Exhibit 2)
- ✓ Professional Services (Exhibit 3)
- ✓ Capital Expenditures (Exhibit 4)
- ✓ Position by Classification (Exhibit 5)

TABLE 3 – General Fund 100: Fund Balance

GENERAL FUND 100	Actual FY20/21	Actual FY21/22	Actual FY22/23	Estimate FY23/24	Proposed FY24/25
Total	\$17,663,781	\$20,403,127	\$20,895,504	\$27,440,000	\$24,362,000

The Approved FY23/24 Budget indicated a use of the General Fund balance of \$2.7 million. However, the District now projects a \$6.5 million addition to the fund balance in FY23/24. The variance to the budgeted deficit is mainly due to the advance receipt of a multiyear operating grant of approximately \$6.5 million in AB617 funds in FY23/24, which will fund current and expanded AB617 activities in FY24/25 and FY25/26. This influx of grant revenue temporarily spikes the fund balance, however, roughly half of the \$6.5 million will be expended in FY24/25 and the other half in FY25/26, reducing the fund balance back down over the two-year timeframe.

The FY24/25 General Fund reserve balance is above the District’s reserve policy, which is to maintain a General Fund balance equivalent to a minimum of 120 days of General Fund expenditures. As noted above, the fund balance is projected to come down significantly at the end of FY25/26.

TABLE 4 – Building Fund 400

Classification Account	FY22/23 Actuals	FY23/24 Approved	FY23/24 Projection	FY24/25 Proposed	Variance FY25 Proposed/ FY24 Approved
Revenues					
Interest	\$ 52,346	\$ 20,000	\$ 67,000	\$ 20,000	\$ -
Rents/Concessions/Royalties	1,349,721	1,150,002	1,250,199	1,055,834	(94,168)
Revenues Total	\$ 1,402,068	\$ 1,170,002	\$ 1,317,199	\$ 1,075,834	\$ (94,168)
Expenses					
Services and Supplies	\$ 496,965	\$ 506,901	\$ 496,306	\$ 512,234	\$ 5,335
Capital Expense	-	955,000	140,000	155,000	(800,000)
Debt Service	410,591	408,100	408,100	408,600	500
Expenses Total	\$ 907,556	\$ 1,870,001	\$ 1,044,406	\$ 1,075,834	\$ (794,165)
Fund Balance Source / (Use)	\$ 494,512	\$ (699,999)	\$ 272,793	\$ 0	

Fund 400 Budget Highlights and Assumptions:

- During FY23/24, the District evaluated several options for the headquarters facility. The Board indicated its support to sell the building and move to a smaller building (either leased or purchased) that would better meet the needs of the District. The building is listed for sale, however, the FY24/25 budget assumes a status quo scenario since a purchase agreement is not in place at this time.
- Rent revenue is planned to decrease by \$94,000 due to the termination of a third-party tenant lease during FY23/24. The Proposed Budget does not assume any rent revenue for a new tenant. The rent revenue from the District decreases slightly in FY24/25 due to the reduction in capital expenses and a breakeven budget for the building fund.
- Services and Supplies increase slightly and Capital expenses decrease by \$800,000. The FY23/24 budget assumed a renovation/update to the building for \$700,000 and also included \$100,000 for the long-term capital assets reserve. Due to the plan to sell the building, the renovation did not occur and major asset improvements are not anticipated and therefore, not included in the FY24/25 budget.
- Debt service for FY24/25 will total \$409,000; the bonds will be paid off at the time of the sale of the building or by the end of the debt payment schedule in 2027, whichever comes first.

TABLE 5 – Special Revenue Fund 500

Classification Account	FY22/23 Actuals	FY23/24 Approved	FY23/24 Projection	FY24/25 Proposed	Variance FY25 Proposed/ FY24 Approved
Revenues					
Federal	\$ 1,499,161	\$ 3,450,000	\$ 1,725,000	\$ 3,205,960	\$ (244,040)
Fines/Forfeits/Penalties	33,862	-	5,700	-	-
Interest	1,298,812	738,135	1,600,000	750,000	11,865
Other	64,374	66,438	81,438	66,438	-
State	15,164,301	26,585,809	55,552,497	26,999,796	413,987
Revenues Total	\$ 18,060,510	\$ 30,840,382	\$ 58,964,635	\$ 31,022,194	\$ 181,812
Expenses					
Interfund Charges	\$ 909,730	\$ 2,115,503	\$ 2,039,139	\$ 2,146,641	\$ 31,138
Services and Supplies	16,065,669	26,916,766	21,228,002	34,354,781	7,438,015
Expenses Total	\$ 16,975,398	\$ 29,032,269	\$ 23,267,141	\$ 36,501,422	\$ 7,469,153
Fund Balance Source / (Use)	\$ 1,085,111	\$ 1,808,113	\$ 35,697,494	\$ (5,479,228)	

Fund 500 Budget Highlights and Assumptions:

- The Special Revenue Fund serves to track restricted revenue sources, primarily various incentive programs, which include emission-reduction technology and community air protection grants. These are generally multi-year agreements with the grant funds received in one year and incentive disbursements made to project participants over several years. As a result, significant fluctuations may occur in year-over-year revenues and expenditures.
- FY24/25 proposed revenues are planned to be consistent with the FY23/24 budgeted revenues. FY23/24 estimated revenue is higher than the budget for that year by approximately \$29M. This increase is related to the timing of receipt of grant funds for the CAPP (\$7.2M) and CC4A (\$6.5M) programs and a \$15.6M Cal STA grant for a hydrogen locomotive that was not included in the FY23/24 budget.
- Incentive disbursements are budgeted to increase by \$7.5 million to a total of \$36.5 million in the proposed budget. The increase in incentive payments is mainly in the state grant programs.

Stationary Sources Fee Increase

The FY24/25 proposed rate adjustment for fees, effective July 1, 2024, is 4.17% based on the California Consumer Price Index (CPI). The CPI increase is expected to increase fee revenue by approximately \$200,000. The fee adjustments approved for prior fiscal years are as follows:

Stationary Sources Fee Increase	Actual FY20/21	Actual FY21/22*	Actual FY22/23*	Actual FY23/24	Proposed FY24/25
Total	0.0%	2.65%	5.65%	7.67	4.17%

*The fee increase approved for FY20/21 of 3.3% was deferred by the Board and phased in as equal additions to the adjustments for FY21/22 and FY22/23.

Five-Year Forecast

The Five-Year Forecast is an informational section in the Proposed Budget and will be presented, along with key assumptions, at the April 25, 2024 Board Meeting.

General Fund (Fund 100) – Detailed Budget Schedules

Detailed General Fund (100) Revenue - Exhibit 1

Classification Account	FY22/23 Actuals	FY23/24 Approved	FY23/24 Projection	FY24/25 Proposed	Variance FY25 Proposed/ FY24 Approved
Revenues					
Federal					
EPA 103	\$ 42,895	\$ 78,800	\$ 128,000	\$ 128,000	\$ 49,200
EPA 105	1,138,908	1,150,000	1,199,943	1,199,943	49,943
Federal	149,539	3,461,836	4,687,189	4,440,890	979,054
FHW-CMAQ	757,093	770,420	870,420	700,000	(70,420)
Subtotal Federal	2,088,436	5,461,056	6,885,552	6,468,833	1,007,777
Fees & Licenses					
Ag Burn	24,995	22,000	28,000	12,000	(10,000)
Asbestos	418,273	356,000	214,500	218,000	(138,000)
Fees & Licenses	2,991	5,860	20,507	22,292	16,432
Mitigation Fees	285,431	274,632	133,730	150,000	(124,632)
Rule 301	8,632,439	8,300,000	8,900,000	9,100,000	800,000
SEED Loan-Non Labor	3,404	43,000	48,166	36,051	(6,949)
SEED Renewal	59,403	71,447	62,112	64,704	(6,743)
Title V	151,980	101,553	90,000	120,000	18,447
Toxics AB2588	209,670	204,905	224,000	230,000	25,095
Subtotal Fees & Licenses	9,788,585	9,379,397	9,721,015	9,953,047	573,650
Fines/Forfeits/Penalties					
Fines/Forfeits/Penalties	269,966	350,000	250,000	250,000	(100,000)
Subtotal Fines/Forfeits/Penalties	269,966	350,000	250,000	250,000	(100,000)
Interest					
Interest Earned	349,456	191,865	390,000	250,000	58,135
Subtotal Interest	349,456	191,865	390,000	250,000	58,135
Local Government					
Local Government	274,569	36,533	131,533	121,851	85,318
Subtotal Local Government	274,569	36,533	131,533	121,851	85,318
Other					
Auction	-	-	-	-	-
Other	19,237	17,524	24,683	18,524	1,000
Subtotal Other	19,237	17,524	24,683	18,524	1,000
Sales/Use Tax					
Sales/Use Tax	2,569,539	2,590,825	2,590,825	2,584,321	(6,504)
Subtotal Sales/Use Tax	2,569,539	2,590,825	2,590,825	2,584,321	(6,504)
State					
ARB Oil & Gas	42,000	42,000	42,000	42,000	-
ARB PERP	174,189	180,000	255,401	260,000	80,000
ARB Subvention	248,918	359,033	362,000	362,000	2,967
DMV	5,044,746	5,200,000	5,200,000	5,260,000	60,000
State	12,583	1,289,000	7,711,805	1,371,528	82,528
Subtotal State	5,522,435	7,070,033	13,571,206	7,295,528	225,495
Revenues Total	\$ 20,882,224	\$ 25,097,233	\$ 33,564,814	\$ 26,942,104	\$ 1,844,871

Detailed General Fund (100) Services and Supplies - Exhibit 2

Classification Account	FY22/23 Actuals	FY23/24 Approved	FY23/24 Projection	FY24/25 Proposed	Variance FY25 Proposed/ FY24 Approved
Services and Supplies					
Advertising, Comm & Outreach	\$ 1,005,071	\$ 1,074,500	\$ 1,044,511	\$ 1,028,236	\$ (46,264)
Alternative Transit	18,913	31,410	20,830	25,550	(5,860)
Banking & Finance	1,158	3,620	1,235	2,435	(1,185)
Books/Periodicals/Subscriptions	29,424	29,029	27,779	32,173	3,144
Breakroom Supplies	1,454	1,800	1,500	1,800	-
Business Meetings	158,285	168,150	137,248	233,400	65,250
Collaborations	80,508	147,000	90,726	102,000	(45,000)
Document Storage & Handling	34,795	32,000	33,000	33,200	1,200
Education & Training	33,396	97,050	98,979	144,900	47,850
Food	397	-	33	-	-
Fuel & Lubricants	16,914	20,300	16,100	16,680	(3,620)
Internship	7,375	7,375	7,400	8,000	625
IS Data Processing Services	38,491	46,400	47,900	49,400	3,000
IS Hardware	64,539	93,350	93,350	146,444	53,094
IS Internet	33,289	34,840	34,800	36,232	1,392
IS Mobile Devices/Services	46,415	36,360	44,499	51,962	15,602
IS SaaS-Software as a Service	403,054	1,100,334	666,949	717,499	(382,835)
IS Software	75,005	117,623	118,725	87,337	(30,286)
IS Supplies	13,260	16,000	15,563	15,564	(436)
Lab Analysis	18,922	130,000	57,000	106,000	(24,000)
Laboratory Equipment & Supplies	58,721	68,000	57,000	68,000	-
Legal Services	6,801	61,000	61,000	33,000	(28,000)
Legislative Advocacy	60,700	66,250	66,250	66,250	-
Maintenance & Repairs	23,645	38,500	20,600	27,000	(11,500)
Medical Services	694	3,000	3,000	3,000	-
Membership Dues	46,529	49,444	50,874	64,140	14,696
Mileage/Parking	30,885	33,370	31,710	32,510	(860)
Miscellaneous	1,221	100	(20)	100	-
Office Equipment/Furniture	378	13,500	7,000	8,500	(5,000)
Office Services	525	1,000	1,000	1,000	-
Office Supplies	(662)	9,000	5,813	8,500	(500)
Postage/Shipping/Messenger	10,623	13,750	16,400	18,950	5,200
Printing	4,988	8,700	7,200	10,200	1,500
Prof Svc-Consulting	1,179,714	1,874,500	1,896,387	2,420,650	546,150
Program Distribution-EPA Grant	512,107	3,278,836	4,032,525	3,863,031	584,195
Property & Liability Insurance	205,417	227,650	252,300	298,700	71,050
Property Management	14,211	25,000	10,000	25,000	-
Public Notices	2,618	32,800	19,075	28,750	(4,050)
Recognition	9,363	13,550	13,900	21,300	7,750
Recording Fees	-	200	100	200	-
Recruitment	9,867	10,000	42,000	10,000	-
Rent/Lease-Equipment	74,803	81,635	77,825	79,835	(1,800)
Rent/Lease-Real Property	973,497	1,021,327	1,014,572	1,005,834	(15,493)
Safety Supplies	4,406	7,000	3,100	5,000	(2,000)
Stipends	9,500	20,100	21,200	63,600	43,500
Telephone Services	26,124	27,180	25,300	24,936	(2,244)
Temporary Staffing	-	20,000	50,000	80,000	60,000
Tools/Small Equipment	35,733	30,200	3,320	6,120	(24,080)
Utilities	15,441	22,000	18,000	20,400	(1,600)
Vehicle Maintenance	36,590	45,500	39,500	47,500	2,000
Subtotal Services and Supplies	5,435,105	10,290,233	10,405,058	11,180,818	890,585

Detailed General Fund (100) Professional Services - Exhibit 3

Prof Srvc-Consulting	2,420,650
STI CBYB	90,000
Scanning Services	20,000
Eide Bailly/Audit Services	47,000
TBD/ Microsoft Security Service for EndPoint Management	21,000
TBD/SharePoint Support and Upgrade of Servers	10,500
Bruns Auri/Car Share Assistance/G012	42,000
CSE/CC4A Case Management/GTBD(12M)	441,000
Fluxx/CC4A Grant Management/GTBD(12M)	55,000
Ramboll/Environ General TCC assistance	150,000
Ramboll/Technical Supp Svcs-Nonrecurring Projects	200,000
Sonoma Technology Inc. / EPA Toxics Grant Work / G02A	90,000
Kerns and West / AB 617 Facilitation Services / G002	50,000
BERC/Compliance Assistance	90,000
CAPCOA/ICF/G044	70,000
TBD/CPRG CCAP/G044	200,000
BIS Airia A012	2,745
Experis AiriA A012	24,000
SAVA / City of Sacramento / G034	25,000
Sonoma Technology Inc. / Ceilometer data / G10P	5,000
Sonoma Technology Inc. / CMAQ / G04C	100,000
TBD/CAP Staff Lead-Back Fill/TBD	300,000
TBD/Facilitation/G052	100,000
BIS AiriA Data Conversion A012	6,405
Experis/Contract 2023-00000087/A012	56,000
Pooled Professional Services Contracts	225,000

Detailed General Fund (100) Capital Expenditures – Exhibit 4

Fund Description	FY24/25 Proposed
100 General	
New vehicles replacements	\$ 200,000
PM10 continuous	30,000
Storage array	16,500
Storage server for storage Array	5,500
Simplivity node	60,000
Data logger	8,000
Chart recorder	22,000
FEM BAM1020	50,000
H2 generator	10,000
N2 generator	10,000
Ozone analyzer	30,000
Transfer standard	30,000
Zero air generator	15,000
Non-Methane hydrocarbon analyzer	26,000
A/C unit replacement	20,000
DPM finish replacement	610,000
DPM construction	25,000
100 General Fund Total	1,168,000

Detailed General Fund (100) Positions by Classification – Exhibit 5

Classification	FY22/23 Amended	FY23/24 Approved	FY23/24 Amended	Change	FY24/25 Approved
AUTHORIZED					
Regular					
Accountant	-	-	-	1.0	1.0
Admin Supervisor/Clerk of Board	1.0	1.0	1.0		1.0
Administrative Specialist	4.0	4.0	4.0		4.0
Air Pollution Control Officer	1.0	1.0	1.0		1.0
Air Quality Engineer	19.0	19.0	21.0	1.0	22.0
Air Quality Instrument Specialist	3.0	3.0	3.0		3.0
Air Quality Planner/Analyst	10.0	10.0	10.0	1.0	11.0
Air Quality Specialist	21.6	21.6	22.8		22.8
Communication & Marketing Specialist	1.0	1.0	2.0		2.0
Controller	1.0	1.0	1.0		1.0
District Counsel	1.0	1.0	1.0		1.0
Division Manager	4.0	4.0	4.0		4.0
Financial Analyst	1.0	1.0	1.0		1.0
Human Resource Technician	1.0	1.0	1.0		1.0
Human Resources Officer	1.0	1.0	1.0		1.0
Information Systems Analyst	3.0	3.0	3.0		3.0
Information Systems Manager	1.0	1.0	1.0		1.0
Legal Assistant	1.0	1.0	1.0		1.0
Office Assistant	3.0	3.0	3.0	2.0	5.0
Program Manager	5.0	5.0	5.0		5.0
Program Supervisor	12.0	12.0	12.0		12.0
Senior Accountant	1.0	1.0	1.0		1.0
Statistician	1.0	1.0	1.0		1.0
Limited Term					
Air Quality Engineer/Specialist/Planner	1.0	1.0	1.0	(1.0)	-
AUTHORIZED Total	97.6	97.6	101.8	4.0	105.8