

Proposed Budget

Fiscal Year 2017-18

May 12, 2017



"Clean Air is Everybody's Business"

Mojave Desert Air Quality Management District
14306 Park Avenue, Victorville, CA 92392-2310
760.245.1661 • fax 760.245.2699
<http://www.mdaqmd.ca.gov>

Brad Poiriez, Executive Director

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Visit our web site: <http://www.mdaqmd.ca.gov>

Brad Poiriez, Executive Director

May 12, 2017

Governing Board of the
Mojave Desert Air Quality Management District

This is the proposed budget of the Mojave Desert Air Quality Management District for Fiscal Year 2017-18. This document recommends uses of resources for the required, necessary and desired services as established by this Governing Board and various Federal, State, and local regulations. A budget is designed to provide the Board and staff the tool from which sound fiscal management decisions may be made.

A Public Hearing will be held June 12, 2017, and will be continued to June 26, 2017 to receive public comments concerning this proposed budget.

The Consolidated Budget (accounting for all funds) includes projected revenues and proposed expenses for all MDAQMD activity, including the grant programs. Specifically, the General Fund revenue is projected to be \$7,152,950, nearly three percent (2.98%) increase from the prior fiscal year. This budget includes a recommended increase to Regulation III, Fees, proposing a 2.0% fee increase effective January 1, 2018. As presented this budget is balanced and is expected to perform required services with the projected resources.

The General Fund expenses projected for operations and capital expenditures are \$7,152,950. This amount reflects an overall increase of 2.55% from the budget for the prior fiscal year imposing cuts to operational expenditures. The budgeted expenditures include continuing projects to help streamline government and regulatory functions.

The MDAQMD is a service agency in which personnel expenses will comprise about 87% of the operations budget. The Table of Organization for FY 18 includes the total of 39 positions of full time employees. The budget for Personnel Expenses includes a 1.49% increase for retirement contributions made for District employees during next fiscal year.

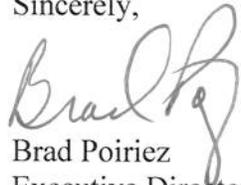
Governing Board Policy 02-01 requires adequate reserves for operating expenses. This budget funds the Operating Reserves to the policy limit. This budget assigns a portion of the fund balance for building improvements, for anticipated legal and litigation costs associated with ongoing CEQA challenges, and budget stabilization. It also assigns a portion to be used to address the District's future retirement obligations.

The District is in negotiations with the Teamsters Local 1932 for a successor agreement. The final outcome of those meetings may impact the budget which will be addressed at that time.

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This budget represents a financial plan to meet this year's obligations and challenges and is proposed to be effective July 1, 2017. On behalf of the management and staff of the District, this budget is presented for consideration for the Fiscal Year 2017-18.

Sincerely,

A handwritten signature in black ink, appearing to read "Brad Poiriez". The signature is fluid and cursive, with a large initial "B" and a stylized "P".

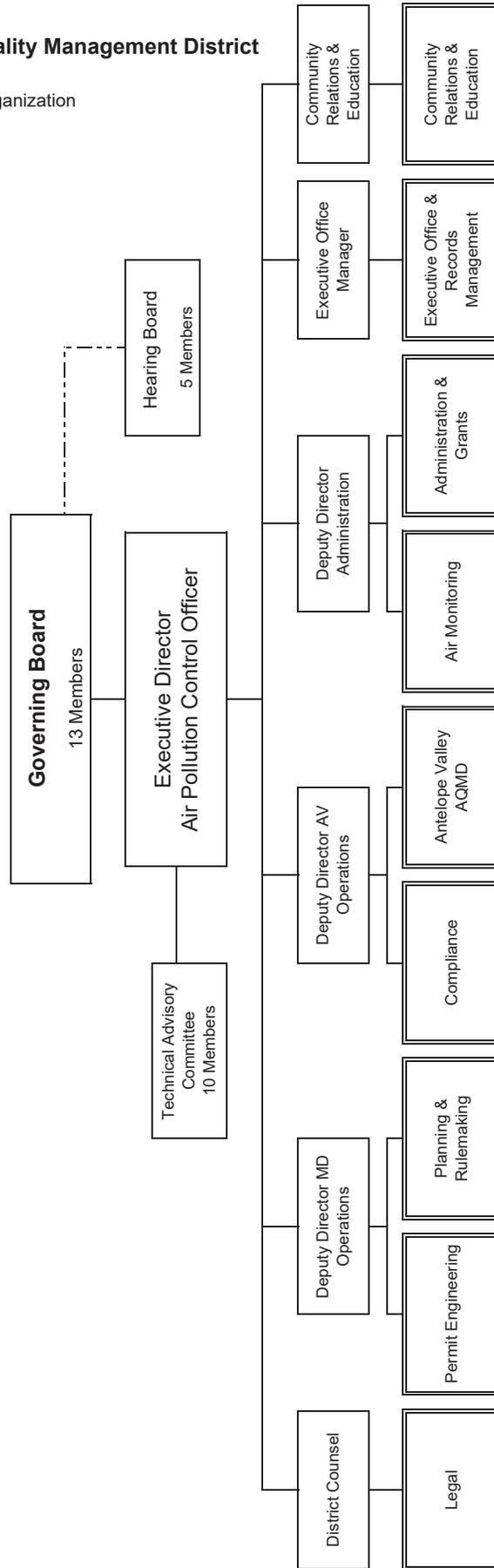
Brad Poiriez
Executive Director/APCO

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Governing Board Action	TBD
Resolution XX-XX Approving and Adopting the Budget for FY 2017-18	TBD

Mojave Desert Air Quality Management District

District Organization





Governing Board 2017

James L. Cox, *Chair*
City of Victorville

Jeff Williams, *Vice Chair*
City of Needles

Ed Camargo,
City of Adelanto

Barb Stanton
Town of Apple Valley

Carmen Hernandez
City of Barstow

Joseph "Joey" DeConinck
City of Blythe

John Cole
City of Twentynine Palms

Robert Leone
Town of Yucca Valley

Paul Russ
City of Hesperia

Barbara Cram Riordan
Public Member

Marion Ashley, *Supervisor*
County of Riverside

James Ramos, *Supervisor*
County of San Bernardino

Robert Lovingood, *Chair
Supervisor*
County of San Bernardino

Executive Staff

Brad Poiriez
Executive Director

Karen K. Nowak
District Counsel

Jean Bracy, Deputy Director
Administration

Alan De Salvio, Deputy Director
Mojave Desert Operations

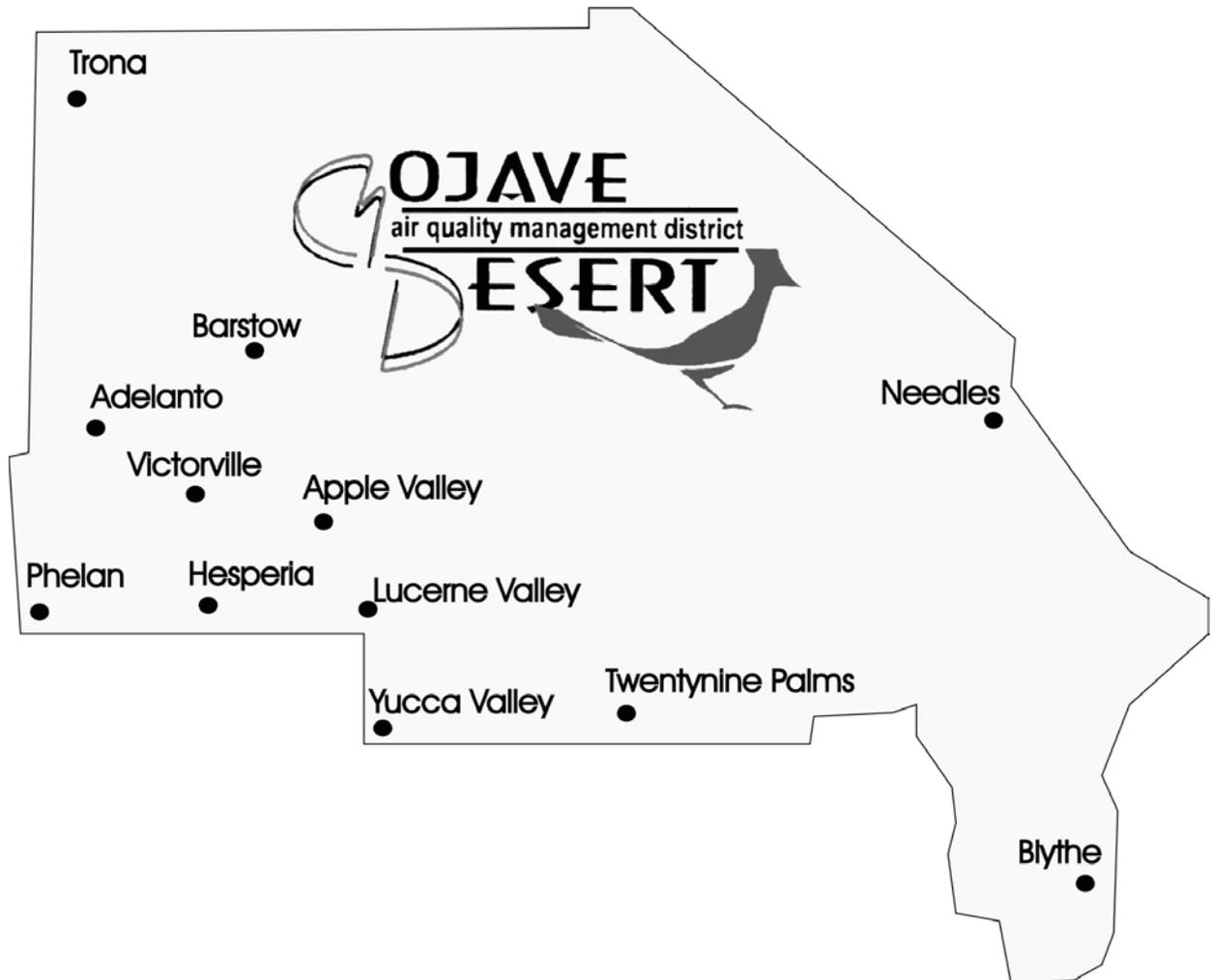
Bret Banks, Deputy Director
Antelope Valley Operations

Deanna Hernandez
Executive Office Manager

Mojave Desert Air Quality Management District Jurisdiction

Our district encompasses the desert portion of northern San Bernardino County, as well as the Palo Verde Valley in Riverside County. Our boundaries cover the area from the summit of Cajon Pass to Inyo County, east to the Colorado River and the Arizona and Nevada state lines, and westward to Los Angeles and Kern County Lines. In all, our district covers approximately 21,000 square miles.

Map not to scale

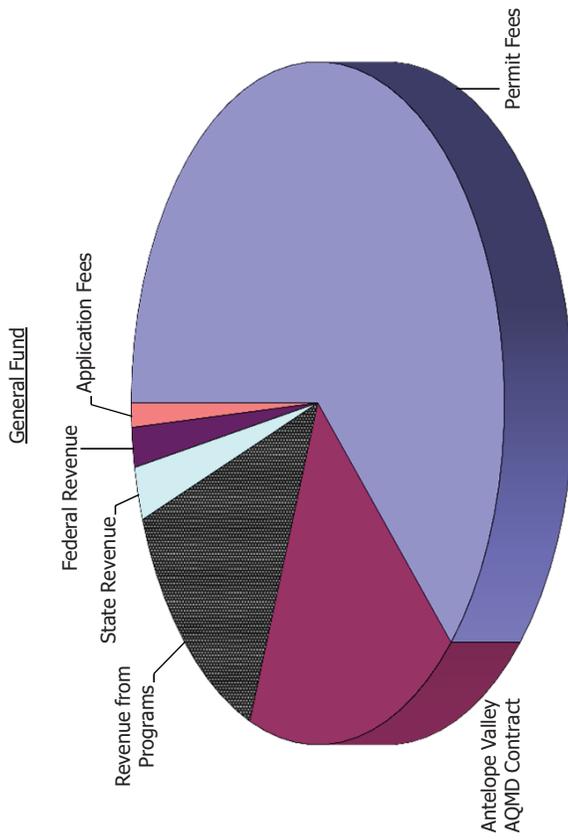
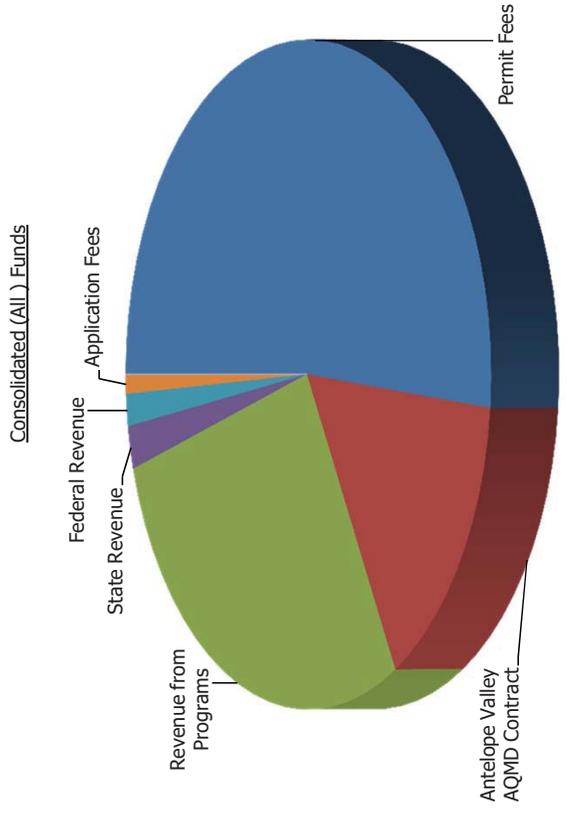


Mojave Desert AQMD

General Fund Consolidated Budget

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Revenues			
Permit Fees	4,320,000	4,300,000	4,400,000
Application Fees	104,768	81,000	81,000
Federal Revenue	130,950	126,917	132,900
Fines & Penalties	45,000	40,000	82,000
Interest Income	8,700	12,000	12,000
Other Revenue	1,300,000	1,290,000	1,313,050
Revenue from Programs	847,000	942,000	954,000
State Revenue	189,490	178,000	178,000
Total Revenues	6,945,908	6,969,917	7,152,950
Expenses			
Personnel Expenses			
Salaries & Wages	3,575,453	3,644,617	3,582,516
Payroll Taxes	86,428	100,164	122,766
Benefits	593,631	561,680	645,723
Retirement	1,608,354	1,675,248	1,742,674
Total Personnel Expenses	5,863,866	5,981,709	6,093,679
Operating Expenses			
Communications	58,460	85,625	95,375
Dues & Subscriptions	48,100	40,500	42,350
Non-Depreciable Inventory	24,500	18,145	20,700
Legal	45,000	89,700	61,096
Maintenance & Repairs	75,925	76,950	87,350
Training & Travel	82,600	62,980	75,750
Vehicles	85,400	73,045	67,250
Office Expenses	206,025	182,905	222,900
Program Expenses	146,600	145,000	90,500
Professional Services	129,400	95,345	99,500
Miscellaneous Expenses	6,540	5,050	4,000
Total Operating Expenses	908,550	875,245	866,771
Capital Expenses			
Buildings	15,000	13,900	30,000
Equipment	60,000	34,000	60,000
Vehicles	25,000	25,000	50,000
Computers	40,000	0	0
Software	63,000	21,315	52,500
Total Capital Expenses	203,000	94,215	192,500
Total Expenses	6,975,416	6,951,169	7,152,950
Due To (From) Reserves	(29,508)	18,748	0

MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT
Budgeted Sources of Revenue



Consolidated (All Funds) Revenue		FY 2018	
REVENUE TYPES	AMOUNT	AMOUNT	% of Total
Permit Fees	4,400,000	4,400,000	50.61%
Antelope Valley AQMD Contract	1,313,050	1,313,050	15.10%
Revenue from Programs	2,424,008	2,424,008	27.88%
State Revenue	178,000	178,000	2.05%
Federal Revenue	132,900	132,900	1.53%
Application Fees	81,000	81,000	0.93%
Fines & Penalties	82,000	82,000	0.94%
Interest Revenue	82,900	82,900	0.95%
TOTAL	8,693,858	8,693,858	100.00%

General Fund Revenue		FY 2018	
REVENUE TYPES	AMOUNT	AMOUNT	% of Total
Permit Fees	4,400,000	4,400,000	61.51%
Antelope Valley AQMD Contract	1,313,050	1,313,050	18.36%
Revenue from Programs	954,000	954,000	13.34%
State Revenue	178,000	178,000	2.49%
Federal Revenue	132,900	132,900	1.86%
Application Fees	81,000	81,000	1.13%
Fines & Penalties	82,000	82,000	1.15%
Interest Revenue	12,000	12,000	0.17%
TOTAL	7,152,950	7,152,950	100.00%

Mojave Desert AQMD

General Fund Budget Revenue Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
<u>Revenues</u>			
<u>Permit Fees</u>			
Permit Fees Rev	4,010,000	4,000,000	4,100,000
Asbestos Demo/Reno Rev	25,000	27,000	27,000
Title V Rev	285,000	273,000	273,000
	<u>4,320,000</u>	<u>4,300,000</u>	<u>4,400,000</u>
<u>Application Fees</u>			
ERC Application Fees	575	500	500
New Source Review Fees	6,500	6,500	6,500
Permit Application Fees	96,093	74,000	74,000
AG Application Fees	1,600	0	0
	<u>104,768</u>	<u>81,000</u>	<u>81,000</u>
<u>Federal Revenue</u>			
ARB PM 2.5 Section 103	21,200	17,000	23,000
Section 105 (PSD)	84,850	85,017	85,000
Federal Contracts & Agreements	24,900	24,900	24,900
	<u>130,950</u>	<u>126,917</u>	<u>132,900</u>
<u>Fines & Penalties</u>			
Notice of Violations Fee	45,000	40,000	82,000
	<u>45,000</u>	<u>40,000</u>	<u>82,000</u>
<u>Interest Income</u>			
Interest Revenue	8,700	12,000	12,000
	<u>8,700</u>	<u>12,000</u>	<u>12,000</u>
<u>Other Revenue</u>			
Contracts	1,300,000	1,140,000	1,100,000
Contracts Administrative	0	150,000	213,050
	<u>1,300,000</u>	<u>1,290,000</u>	<u>1,313,050</u>
<u>Revenue from Programs</u>			
Administrative Funding	0	56,000	68,000
AB2766 Program	762,000	796,000	796,000
California Clean Air Act	70,000	66,000	66,000
Hot Spots	15,000	24,000	24,000
	<u>847,000</u>	<u>942,000</u>	<u>954,000</u>
<u>State Revenue</u>			
PERP	51,690	40,000	40,000
State Subvention	137,800	138,000	138,000
	<u>189,490</u>	<u>178,000</u>	<u>178,000</u>
Total General Fund Revenues	<u>6,945,908</u>	<u>6,969,917</u>	<u>7,152,950</u>

INTRODUCTION

The District's approach to air quality regulations is to be responsible and approachable with attention to customer service. Growth and new programs demand that the District continue to strive to streamline government, become more efficient, and conserve resources without limiting or decreasing the service provided to the regulated community and the public at large.

DISTRICT PROGRAMS AND PROJECTS

▪ **Community Outreach**

Through community events, school education programs, publications, and business opportunity forums, the District promotes the motto: "*Clean Air is Everybody's Business.*" Raising public awareness is a primary District responsibility in order to foster community behaviors that protect local air quality. The District will continue to provide direct support and in-kind services to **MEEC – Mojave Environmental Education Consortium**, a public-private non-profit partnership providing environmental education support to local schools.

▪ **Daily Air Quality Status & Forecasts:**

The District's website, <http://www.mdaqmd.ca.gov/>, continues to provide the public with daily information on ozone, PM₁₀ and PM_{2.5} levels within the MDAQMD's jurisdictional boundaries, in a user-friendly format.

▪ **The District Website**

Providing information to the general public may be the most important investment the District can make to impact the future of air quality for the region. Using the internet allows the District to provide the public with the latest version of the District rule book, forms, and air quality information. The District's website is <http://www.mdaqmd.ca.gov/>.

▪ **Small Business Assistance Program**

Through the Breathe Easy Program, small businesses can obtain individualized help regarding compliance with District rules. This program also provides no-fault compliance audits, permitting assistance, training, produces informative brochures, and advocates small business concerns for proposed regulations. The Business Assistance Hotline is available for personalized assistance related to compliance without fear of reprisals.

▪ **Mobile Emissions Reduction Program**

This grant program encourages projects sponsored by private or public agencies that will reduce the impact of pollution generated by mobile emissions in the Mojave Desert air basin. Funded by fees assessed on motor vehicle registration in the District more than three million dollars has been awarded to various public agencies and private entities for projects that will reduce mobile emissions such as through the use of alternate fuels, equipment and other related projects.

Carl Moyer Memorial Air Quality Standards Attainment Program (known as the Carl Moyer Program) funds the incremental cost of cleaner-than-required engines, equipment, and other sources of air pollution. Implementing the State-funded Carl Moyer Program, the District has received and awarded more than four million dollars to local agencies and private entities' eligible projects.

- **Technology Improvements** bring together an overall plan that strives to streamline government and efficiently deliver services. The **CAPS** (Compliance and Permit System) Database is the application that holds all of the information related to every source responsible to the District's Rules and Regulations. The **Records Management** program manages the content management system which images, indexes and stores District records. Another component electronically develops the Governing Board agenda. **AccuFund** serves our accounting needs through use of cost accounting methodology and appropriate reporting on the use of restricted funds. Our **Video Tele-conferencing** delivers high performance multi-point video conferencing for small and large groups.
- **Training and Development**
Emphasis is on educating staff and the Governing Board about the work and mission of the District. District staff will participate in on site educational opportunities and off-site educational tours and are encouraged to continue their technical and professional development.
- **Antelope Valley AQMD**
The Antelope Valley Air Quality Management District is an independent special district based in Lancaster with a jurisdiction covering north Los Angeles County. The AVAQMD contracts most of its services from the MDAQMD. Six full time staff on site support the office in Lancaster, and staff at the Victorville office contribute additional support.

AIR QUALITY PROGRAMS

AIR MONITORING

The Air Monitoring section administers programs for maintaining, repairing, and calibrating the ambient air monitoring analyzers and system equipment, data acquisition, and meteorological system components. The section also operates and maintains an extensive database from which collected data is analyzed providing information on air quality trends to the District and the public.

Air monitoring stations are located in Barstow, Hesperia, Lucerne Valley, Phelan, Trona, Twentynine Palms, and Victorville. The stations are part of the State and Local Air Monitoring System (SLAMS) network. A data acquisition system collects daily and real time levels of pollutants from each of the stations. These data are reported to the California Air Resources Board (CARB), Federal Environmental Protection Agency (EPA), regulated industry, and the general public. This information is used to show compliance with ambient air quality standards, to determine attainment status for criteria pollutants, in addition to providing pollution episode forecasts and notification to school systems and the general population of harmful levels of pollution. Air quality conditions are tracked to monitor exceedances to standards that may be caused by exceptional events, such as wild fires or sustained high winds.

Ozone Mapping Program. The Ozone Mapping project polls the ambient air monitoring network on an hourly basis and electronically transfers these data to the ARB for viewing from a web site. This data is also presented on the District's web site.

Monitoring PM_{10} and $PM_{2.5}$ Particulate Matter is measured in units of micrograms/cubic meter. The PM_{10} and $PM_{2.5}$ programs sample ambient air 24 hours/day, seven days/week through Beta Attenuation Mass Monitors (BAMMs). This data is available for viewing on the website usually within two hours.

ASSIGNED POSITIONS

Air Monitoring Supervisor
Air Quality Instrument Technician (3)

Mojave Desert AQMD
General Fund Air Monitoring Personnel Expense Budget Detail

	<u>Approved Budget FY 2017</u>	<u>Estimated Actuals FY 2017</u>	<u>Proposed Budget FY 2018</u>
Personnel Expenses			
Salaries	153,567	349,500	315,150
<u>Payroll Taxes</u>			
Medicare Tax	2,464	5,775	5,080
Workers Compensation	2,340	5,500	6,215
	<u>4,804</u>	<u>11,275</u>	<u>11,295</u>
<u>Benefits</u>			
Section 125	27,300	47,700	58,942
Employee Assistance Plan	400	315	315
Vision Insurance	0	209	260
Life Insurance	240	386	480
Disability Insurance	225	989	1,050
	<u>28,165</u>	<u>49,599</u>	<u>61,047</u>
<u>Retirement</u>			
Employer Pick-up	11,896	22,895	22,445
Employer Contribution SBCERA	56,167	125,800	129,173
Survivor Match	90	160	180
401(a) Matching Contribution	20	38	1,700
Retirement Cash	0	1,880	2,160
	<u>68,173</u>	<u>150,773</u>	<u>155,658</u>
Total Personnel Expenses	<u>254,709</u>	<u>561,147</u>	<u>543,150</u>

Mojave Desert AQMD
General Fund Air Monitoring Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
<u>Operating Expenses</u>			
Communications			
Telephones	2,500	1,400	1,500
Long Distance Charges	275	100	150
Cellular Phones	150	150	500
Video/Teleconference	50	60	100
Internet	6,000	6,700	7,000
Web Hosting	150	7,300	6,700
Tech Support	1,800	0	500
Cable	60	60	100
	<u>10,985</u>	<u>15,770</u>	<u>16,550</u>
Dues & Subscriptions			
Memberships & Sponsorships	500	550	750
Publications & Subscriptions	100	55	250
Professional Dues	0	0	500
	<u>600</u>	<u>605</u>	<u>1,500</u>
Non-Depreciable Inventory			
Furniture & Fixtures Exp	0	250	500
Machinery & Equipment Exp	6,500	8,000	10,000
Safety Equipment Exp	300	400	500
	<u>6,800</u>	<u>8,650</u>	<u>11,000</u>
Legal			
Professional Services			
Payroll Contract	100	130	150
Consulting Fees	5,000	0	0
	<u>5,100</u>	<u>130</u>	<u>150</u>
Maintenance & Repairs			
General Bldg. Maintenance	9,000	12,750	12,500
Custodial Services	6,250	5,700	6,250
Landscaping	850	765	850
Equipment Repair	15,000	8,200	15,000
	<u>31,100</u>	<u>27,415</u>	<u>34,600</u>

Mojave Desert AQMD
General Fund Air Monitoring Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	10,000	11,700	10,000
Travel	1,000	4,800	2,500
Recruitment	0	190	0
	<u>11,000</u>	<u>16,690</u>	<u>12,500</u>
Vehicles			
Vehicle Lease	9,000	8,900	9,500
Vehicle Gas & Oil	3,750	3,300	4,500
Vehicle Maintenance	1,500	250	500
Vehicle Repairs	0	465	500
Vehicle Insurance	2,000	1,800	2,500
	<u>16,250</u>	<u>14,715</u>	<u>17,500</u>
Office Expenses			
Software	6,500	7,000	7,500
Utilities	9,500	8,400	9,500
Supplies	6,500	2,500	3,500
Facility Leases	3,500	2,900	6,000
Equipment Lease	1,800	1,600	1,800
Postage	50	25	50
Courier	1,000	900	1,000
Printing/Shredding Services	150	260	300
Security	600	300	500
Liability Insurance	6,750	8,000	11,000
Meeting Expenses	100	60	100
	<u>36,450</u>	<u>31,945</u>	<u>41,250</u>
Program Expenses			
Miscellaneous Expenses			
Miscellaneous Expense	0	550	0
	<u>0</u>	<u>550</u>	<u>0</u>
Total Operating Expenses	<u>118,285</u>	<u>116,470</u>	<u>135,050</u>
Capital Expenses			
Equipment	50,000	34,000	60,000
Vehicles	0	0	25,000
Total Capital Expenses	<u>50,000</u>	<u>34,000</u>	<u>85,000</u>
Total Expenses	<u>422,994</u>	<u>711,617</u>	<u>763,200</u>

AIR QUALITY PROGRAMS

PLANNING & RULEMAKING

One of the District's primary responsibilities is to promulgate rules and plans in accordance with State and Federal attainment and maintenance planning requirements, to achieve and maintain regional compliance with the various ambient air quality standards. Related functions include rule adoptions and revisions.

Planning staff serve as the District liaison with regional, State and Federal governments, ensuring District compliance with applicable requirements and significant developments. Planning staff also perform California Environmental Quality Act (CEQA) review and comment functions in the District's role as the expert agency for air quality. Staff in Planning and Rulemaking implement and maintain the following programs.

- California ambient air quality standards attainment planning, as codified in the California Clean Air Act and subsequent state legislation. This program currently focuses on the California ozone standard.
- National ambient air quality standards attainment planning, as codified in the Federal Clean Air Act and subsequent Federal legislation. This program currently focuses on the Federal ozone and PM10 standards.
- Federal General and Transportation Conformity, involving regional project review and comment
- California Environmental Quality Act, requiring local and regional project review
- National Environmental Protection Act, requiring local and regional project review

ASSIGNED POSITIONS

Deputy Director – Mojave Desert Operations
Air Quality Specialist (2)

COMPLIANCE

The District's responsibility is to protect the health and welfare of the public by assisting the regulated community in complying with Federal, State and Local regulatory requirements. This responsibility is carried out through various programs and activities including comprehensive annual inspections performed to verify compliance with air quality regulations; investigation of citizen complaints pertaining to air related matters; legal case development when necessary to address non-complying situations; Federal Asbestos Demolition and Renovation Program; State-mandated Variance Program; Continuous Emissions Monitoring Programs; reporting to the Environmental Protection Agency's AIRS and Significant Violator programs; and source testing. Legal assistance is provided by District Counsel regarding enforcement related activities, such as civil actions, case development, penalty negotiations, and variance hearing board support.

ASSIGNED POSITIONS

Compliance Supervisor
Air Quality Specialist (5)

Mojave Desert AQMD

General Fund Planning / Rule Making / Compliance Personnel Expense Budget Detail

	Approved Budget FY 2017	Estimated Actuals FY 2017	Proposed Budget FY 2018
Personnel Expenses			
Salaries	799,017	575,937	653,821
<u>Payroll Taxes</u>			
Medicare Tax	12,653	9,000	11,302
Workers Compensation	9,478	8,690	13,745
Unemployment Insurance	0	6,000	4,500
	<u>22,131</u>	<u>23,690</u>	<u>29,547</u>
<u>Benefits</u>			
Section 125	122,700	100,930	117,825
Employee Assistance Plan	1,400	1,120	1,080
Vision Insurance	450	139	415
Life Insurance	1,080	869	840
Disability Insurance	1,600	1,327	777
Tuition Reimbursement	0	175	0
	<u>127,230</u>	<u>104,560</u>	<u>120,937</u>
<u>Retirement</u>			
Employer Pick-up	61,084	35,440	59,598
Employer Contribution SBCERA	288,406	221,830	252,440
Survivor Match	405	337	315
Retirement for Exempt (>30Y)	0	0	6,710
401(a) Matching Contribution	2,000	2,081	6,055
Retirement Cash	4,560	2,377	2,160
	<u>356,455</u>	<u>262,065</u>	<u>327,278</u>
Total Personnel Expenses	<u>1,304,833</u>	<u>966,252</u>	<u>1,131,583</u>

Mojave Desert AQMD
General Fund Planning / Rule Making / Compliance Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
Operating Expenses			
Communications			
Telephones	3,500	3,200	4,250
Long Distance Charges	150	40	100
Cellular Phones	150	125	1,000
Video/Teleconference	100	180	300
Internet	9,000	10,300	11,000
Web Hosting	400	7,700	8,000
Tech Support	1,000	0	0
Cable	250	200	250
	<u>14,550</u>	<u>21,745</u>	<u>24,900</u>
Dues & Subscriptions			
Memberships & Sponsorships	1,750	2,700	3,000
Publications & Subscriptions	100	300	500
Professional Dues	0	275	400
	<u>1,850</u>	<u>3,275</u>	<u>3,900</u>
Non-Depreciable Inventory			
Furniture & Fixtures Exp	500	1,000	1,000
Machinery & Equipment Exp	500	850	1,000
Safety Equipment Exp	500	900	1,000
	<u>1,500</u>	<u>2,750</u>	<u>3,000</u>
Legal			
Legal Notices	1,500	0	0
Legal Services	0	14,400	15,000
	<u>1,500</u>	<u>14,400</u>	<u>15,000</u>
Professional Services			
Payroll Contract	375	450	450
	<u>375</u>	<u>450</u>	<u>450</u>
Maintenance & Repairs			
General Bldg. Maintenance	4,750	6,500	6,500
Custodial Services	3,800	4,100	4,500
Landscaping	500	550	600
Equipment Repair	0	15	100
	<u>9,050</u>	<u>11,165</u>	<u>11,700</u>

Mojave Desert AQMD
General Fund Planning / Rule Making / Compliance Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	4,000	4,000	6,500
Travel	12,000	4,000	5,000
Mileage	0	2,000	2,000
	<u>16,000</u>	<u>10,000</u>	<u>13,500</u>
Vehicles			
Vehicle Lease	34,000	29,000	20,000
Vehicle Gas & Oil	7,500	5,350	6,000
Vehicle Maintenance	1,500	2,150	1,500
Vehicle Repairs	500	4,100	2,500
Vehicle Insurance	7,500	5,500	6,000
	<u>51,000</u>	<u>46,100</u>	<u>36,000</u>
Office Expenses			
Software	2,900	3,000	3,500
Utilities	6,750	5,050	6,750
Supplies	4,500	4,900	5,000
Facility Leases	2,250	1,500	1,500
Equipment Lease	7,000	5,500	6,000
Postage	1,000	1,000	1,000
Courier	500	300	500
Printing/Shredding Services	1,750	1,050	1,500
Security	400	300	400
Liability Insurance	3,500	4,600	6,000
Meeting Expenses	350	900	1,000
	<u>30,900</u>	<u>28,100</u>	<u>33,150</u>
Program Expenses			
Program Expenditures	56,600	55,000	0
	<u>56,600</u>	<u>55,000</u>	<u>0</u>
Miscellaneous Expenses			
Total Operating Expenses	<u>183,325</u>	<u>192,985</u>	<u>141,600</u>
Capital Expenses			
Software	50,000	10,000	50,000
Total Capital Expenses	<u>50,000</u>	<u>10,000</u>	<u>50,000</u>
Total Expenses	<u><u>1,538,158</u></u>	<u><u>1,169,237</u></u>	<u><u>1,323,183</u></u>

AIR QUALITY PROGRAMS

PERMIT ENGINEERING

One of the District's primary responsibilities is to process applications for permits in accordance with all applicable local, State and Federal regulations. These applications are required for projects which propose industrial and/or commercial processes that have a potential to emit an air contaminant into the atmosphere. The requirements differ widely depending on the type and size of the proposed equipment.

District air quality engineers provide technical reviews of official documents, such as test reports, risk assessments, environmental impact statements and environmental impact report, as well as technical assistance to permit applicants, other agencies, and manufacturers. The District implements and maintains various State and Federal mandated programs:

- **Title III & V Programs.** The Title III program is the federal toxic program for Title V facilities. Title V is a Federal Operating Permits Program required by the 1990 Clean Air Act. This program requires the District to maintain a Federal Permitting Program approved by the Environmental Protection Agency (EPA).
- **Emissions Inventory.** The purpose of this program is to inventory sources of criteria air pollutants within the District which is used as a yardstick to determine progress towards attainment and maintaining compliance with National and State Ambient Air Quality Standards. This program is required by State and Federal Law.
- **Toxic Emissions Inventory.** (Air Toxic "Hot Spot" Information and Assessment Act of 1987) The purpose of this program is to assess the amounts, types and health impacts of air toxics from stationary sources. This program occasionally sponsors a part time intern to assist with the program documentation.
- **AB 3205.** This program is required by the State, and its purpose is to implement a program to notify parents of school children when a new or modified source will be located within one mile of elementary, middle, or high schools.

ASSIGNED POSITIONS

Permit Engineering Supervisor
Air Quality Engineer (4)

Mojave Desert AQMD
General Fund Permit Engineering Personnel Expense Budget Detail

	<u>Approved Budget FY 2017</u>	<u>Estimated Actuals FY 2017</u>	<u>Proposed Budget FY 2018</u>
Personnel Expenses			
Salaries	603,351	640,570	618,535
<u>Payroll Taxes</u>			
Medicare Tax	9,461	9,271	10,465
Workers Compensation	4,963	4,267	6,180
	<u>14,424</u>	<u>13,538</u>	<u>16,645</u>
<u>Benefits</u>			
Section 125	82,000	83,140	88,443
Employee Assistance Plan	1,000	755	765
Vision Insurance	300	403	580
Life Insurance	720	720	720
Disability Insurance	561	1,684	1,450
	<u>84,581</u>	<u>86,702</u>	<u>91,958</u>
<u>Retirement</u>			
Employer Pick-up	45,678	50,236	45,418
Employer Contribution SBCERA	215,668	237,230	261,385
Survivor Match	270	280	270
401(a) Matching Contribution	1,800	1,600	6,500
Retirement Cash	2,160	4,598	6,720
	<u>265,576</u>	<u>293,944</u>	<u>320,293</u>
Total Personnel Expenses	<u>967,932</u>	<u>1,034,754</u>	<u>1,047,431</u>

Mojave Desert AQMD
General Fund Permit Engineering Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
<u>Operating Expenses</u>			
Communications			
Telephones	1,750	1,850	2,500
Long Distance Charges	100	50	100
Cellular Phones	100	75	750
Video/Teleconference	100	125	250
Internet	4,500	7,500	7,500
Web Hosting	250	5,100	5,000
Tech Support	700	0	0
Cable	150	150	150
	<u>7,650</u>	<u>14,850</u>	<u>16,250</u>
Dues & Subscriptions			
Memberships & Sponsorships	1,200	1,700	1,500
Publications & Subscriptions	250	170	250
Professional Dues	1,200	625	1,200
	<u>2,650</u>	<u>2,495</u>	<u>2,950</u>
Non-Depreciable Inventory			
Furniture & Fixtures Exp	3,000	675	1,000
Machinery & Equipment Exp	1,000	175	500
Safety Equipment Exp	500	450	500
	<u>4,500</u>	<u>1,300</u>	<u>2,000</u>
Legal			
Legal Notices	0	600	1,000
	<u>0</u>	<u>600</u>	<u>1,000</u>
Professional Services			
Payroll Contract	250	275	350
	<u>250</u>	<u>275</u>	<u>350</u>
Maintenance & Repairs			
General Bldg. Maintenance	3,000	4,500	5,000
Custodial Services	2,500	2,900	3,000
Landscaping	350	390	400
Equipment Repair	750	0	400
	<u>6,600</u>	<u>7,790</u>	<u>8,800</u>

Mojave Desert AQMD
General Fund Permit Engineering Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	3,000	6,000	6,500
Travel	7,000	8,300	9,000
Recruitment	0	190	0
	10,000	14,490	15,500
Vehicles			
Vehicle Lease	1,200	1,200	0
Vehicle Gas & Oil	1,700	1,500	1,700
Vehicle Maintenance	1,600	1,600	2,000
Vehicle Repairs	0	0	500
Vehicle Insurance	1,300	1,250	1,750
	5,800	5,550	5,950
Office Expenses			
Software	2,000	50	2,500
Utilities	4,000	3,600	4,000
Supplies	2,500	3,500	4,500
Facility Leases	1,250	1,000	1,250
Equipment Lease	4,200	3,600	4,200
Postage	1,500	2,200	2,500
Courier	100	25	100
Printing/Shredding Services	150	350	500
Security	150	200	250
Liability Insurance	2,800	3,300	4,500
Meeting Expenses	50	125	250
	18,700	17,950	24,550
Program Expenses			
Miscellaneous Expenses			
Total Operating Expenses	56,150	65,300	77,350
Capital Expenses			
Total Expenses	1,024,082	1,100,054	1,124,781

SUPPORT PROGRAMS

COMMUNITY RELATIONS AND EDUCATION PROGRAM

The Mojave Desert Air Quality Management District conducts public outreach and education programs in order to fulfill the requirement of the California Clean Air Act of 1988, Health and Safety Code Section 40918(a): "Each district. . . shall . . . include the following measures in its attainment plan . . . (6) Provisions for public education programs to promote actions to reduce emissions from transportation and area-wide sources."

District-sponsored public outreach and education programs are designed to inform the community about air pollution, its sources, health effects on humans, and damage to the environment. Education is essential in raising public awareness on methods of control and encouraging individual means of reducing air pollution. These programs target many audiences including academia, the general adult population, educators and students from pre-school to college level, as well as businesses and industries via pamphlets, brochures, newsletters, public workshops, conferences, presentations, exhibits, and other multimedia promotions. The District's award-winning Community Relations & Education Office also administers *MEEC, the Mojave Environmental Education Consortium*, a public-private nonprofit organization which provides STEM-based environmental education support to local schools. CRE is also responsible for coordinating the annual *California Desert Air Working Group Conference*, a regional effort which brings together regulators, environmental and permitted source representatives, and state legislative representatives for training/development opportunities on emerging air quality regulations and topics affecting California's desert regions and beyond.

Media relations through press releases, press conferences and air quality forecasts and health advisories are provided to the local media on an ongoing basis by CRE as a means of keeping the public informed. CRE also participates with High Desert schools on the MDAQMD's annual Clean Air Month Poster Contest; with the regulated community on the annual Exemplar Awards and the Mojave Green Business Program; High Desert Opportunity, and various environmental fairs community awareness activities and the District's Outstanding Environmental Science Fair program.

ASSIGNED POSITIONS

Community Relations & Education Manager
Community Relations & Education Specialist

Mojave Desert AQMD

General Fund Community Relations & Education Personnel Expense Budget Detail

	Approved Budget FY 2017	Estimated Actuals FY 2017	Proposed Budget FY 2018
Personnel Expenses			
Salaries	167,554	159,145	172,425
<u>Payroll Taxes</u>			
Medicare Tax	2,667	2,525	2,756
Workers Compensation	1,147	1,125	1,935
	<u>3,814</u>	<u>3,650</u>	<u>4,691</u>
<u>Benefits</u>			
Section 125	27,400	25,525	29,502
Employee Assistance Plan	400	315	315
Vision Insurance	450	410	413
Life Insurance	240	240	240
Disability Insurance	700	810	657
	<u>29,190</u>	<u>27,300</u>	<u>31,127</u>
<u>Retirement</u>			
Employer Pick-up	12,879	14,360	12,115
Employer Contribution SBCERA	60,810	67,035	67,833
Survivor Match	90	91	90
Retirement for Exempt (>30Y)	0	0	5,090
401(a) Matching Contribution	625	591	2,575
Retirement Cash	2,160	2,213	2,160
	<u>76,564</u>	<u>84,290</u>	<u>89,863</u>
Total Personnel Expenses	<u>277,122</u>	<u>274,385</u>	<u>298,106</u>

Mojave Desert AQMD
General Fund Community Relations & Education Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
Operating Expenses			
Communications			
Telephones	1,000	775	800
Long Distance Charges	50	15	50
Cellular Phones	150	500	600
Video/Teleconference	50	100	100
Internet	3,200	3,500	3,500
Web Hosting	100	2,200	2,000
Tech Support	750	0	0
Cable	75	60	75
	<u>5,375</u>	<u>7,150</u>	<u>7,125</u>
Dues & Subscriptions			
Memberships & Sponsorships	500	900	1,000
Publications & Subscriptions	100	475	500
Professional Dues	500	450	500
	<u>1,100</u>	<u>1,825</u>	<u>2,000</u>
Non-Depreciable Inventory			
Furniture & Fixtures Exp	1,000	280	300
Machinery & Equipment Exp	2,500	80	100
Safety Equipment Exp	0	275	300
	<u>3,500</u>	<u>635</u>	<u>700</u>
Legal			
Professional Services			
Payroll Contract	125	2,850	150
	<u>125</u>	<u>2,850</u>	<u>150</u>
Maintenance & Repairs			
General Bldg. Maintenance	4,000	5,000	5,250
Custodial Services	3,200	3,100	3,250
Landscaping	450	410	450
Equipment Repair	250	250	250
	<u>7,900</u>	<u>8,760</u>	<u>9,200</u>

Mojave Desert AQMD
General Fund Community Relations & Education Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	1,000	650	1,000
Travel	4,500	3,000	3,000
Mileage	0	150	150
	5,500	3,800	4,150
Vehicles			
Vehicle Lease	700	0	0
Vehicle Gas & Oil	1,000	700	700
Vehicle Maintenance	1,500	900	1,000
Vehicle Repairs	500	500	500
Vehicle Insurance	1,350	1,900	2,500
	5,050	4,000	4,700
Office Expenses			
Software	500	0	1,000
Utilities	5,000	4,200	4,200
Supplies	1,200	1,500	1,500
Facility Leases	700	700	700
Equipment Lease	1,800	1,500	1,500
Postage	500	65	100
Courier	100	0	100
Printing/Shredding Services	4,600	925	1,000
Security	325	175	200
Liability Insurance	3,000	4,100	5,200
Meeting Expenses	850	80	100
Community Relations	17,500	12,500	17,500
	36,075	25,745	33,100
Program Expenses			
Contributions to Other Agencies	90,000	90,000	90,000
	90,000	90,000	90,000
Miscellaneous Expenses			
Total Operating Expenses	154,625	144,765	151,125
Capital Expenses			
Total Expenses	431,747	419,150	449,231

SUPPORT PROGRAMS

EXECUTIVE OFFICES

The Executive Office is responsible to the Governing Board for the general administration and coordination of all District operations and programs, including but not limited to: program planning and streamlining, compliance program oversight, public information, inter and intra agency coordination, committee representation, as well as being responsible for fostering a positive working relationship with the regulated community. The Air Pollution Control Officer has statutorily assigned enforcement authority as well as personnel appointment powers as designated in Health and Safety Code §§40750 et seq. The responsibilities of this office include those programs mandated by the Federal Environmental Protection Agency (EPA) and the California Air Resources Board (CARB) and developing, implementing, and enforcing State and Federally mandated programs designed to attain and maintain ambient air quality standards as they pertain to industrial and commercial stationary (non-mobile) sources. This office monitors state and federal legislation affecting the District and advises the Governing Board on actions required to protect the interests of the District. This office coordinates the digitalization of District records into an electronic storage and retrieval system. It also oversees programs for staff development include off-site educational tours of local permitted agencies; planning meetings for management staff; technical training for field staff, and professional development training for management staff.

This office has oversight of the production of agendas and official minutes of all meetings of the District Boards, including the Governing Board, the Hearing Board, Technical Advisory Committee, and any other committees created by Governing Board or the Chair of the Board. This office maintains the official records for all actions of the boards and distributes copies of orders and directives to appropriate agencies and members of the public as required and/or directed by the respective Board or Committee.

The Governing Board, with 13 members, meets monthly and members may receive \$100 stipend per meeting. The Hearing Board, with 5 members, meets as needed and members may receive \$100 stipend per meeting. The Technical Advisory Committee, with 10 members, meets as needed and members may receive \$35 stipend per meeting.

DISTRICT COUNSEL

The position of District Counsel serves as general legal counsel to the District providing legal advice and opinions on general laws applicable to the District as well as to air district specific mandates including but not limited to; the Federal Clean Air Act, California Clean Air Act, other applicable State and Federal laws, and the regulations promulgated thereunder. This position also provides official legal interpretations of district adopted rules and regulations for the APCO and staff use. The District Counsel reviews District rules and regulations for compliance with applicable State and Federal laws and regulations, and to ensure proper notice and procedures are followed. The District Counsel has the authority to bring civil actions in the name of people of State of California for violations of various air quality laws and regulations. It also provides legal support for District presentations, Hearing Board proceedings, and supports the permitting and other activities of the District. The District Counsel analyzes legislative bills proposed in the California Legislature that impact the District and provides information to the District Governing Board regarding such legislation.

The Governing Board may engage "Special Counsel" to provide specialized legal services in particular instances and areas. The scope of the specialized legal services will be forth in the individual contracts for such services.

ASSIGNED POSITIONS: Executive Director/APCO, District Counsel, Executive Office Manager, Records Management Specialist, Office Assistant

Mojave Desert AQMD
General Fund Executive Offices Personnel Expense Budget Detail

	<u>Approved Budget FY 2017</u>	<u>Estimated Actuals FY 2017</u>	<u>Proposed Budget FY 2018</u>
Personnel Expenses			
Salaries	717,878	714,692	598,419
<u>Payroll Taxes</u>			
Medicare Tax	11,243	11,269	9,405
Workers Compensation	4,300	4,601	5,710
Unemployment Insurance	0	4,500	9,000
	<u>15,543</u>	<u>20,370</u>	<u>24,115</u>
<u>Benefits</u>			
Section 125	95,900	92,035	83,630
Employee Assistance Plan	815	655	630
Vision Insurance	1,700	1,438	1,240
Life Insurance	5,715	2,457	1,900
Disability Insurance	3,150	2,851	2,225
Other Benefits	11,500	0	12,000
	<u>118,780</u>	<u>99,436</u>	<u>101,625</u>
<u>Retirement</u>			
Employer Pick-up	54,279	46,056	40,923
Employer Contribution SBCERA	256,275	275,920	235,512
Survivor Match	315	278	225
401(a) Matching Contribution	13,700	11,975	17,175
Retirement Cash	15,600	13,648	11,280
	<u>340,169</u>	<u>347,877</u>	<u>305,115</u>
Total Personnel Expenses	<u>1,192,370</u>	<u>1,182,375</u>	<u>1,029,274</u>

Mojave Desert AQMD
General Fund Executive Offices Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
Operating Expenses			
Communications			
Telephones	2,100	1,500	1,700
Long Distance Charges	100	35	50
Cellular Phones	60	800	2,000
Video/Teleconference	50	0	100
Internet	6,000	6,800	6,250
Web Hosting	250	3,400	4,400
Tech Support	1,000	0	0
Cable	140	125	200
	<u>9,700</u>	<u>12,660</u>	<u>14,700</u>
Dues & Subscriptions			
Memberships & Sponsorships	8,000	6,500	7,000
Publications & Subscriptions	18,500	17,200	18,500
Professional Dues	0	1,300	1,500
	<u>26,500</u>	<u>25,000</u>	<u>27,000</u>
Non-Depreciable Inventory			
Furniture & Fixtures Exp	1,000	2,500	1,000
Machinery & Equipment Exp	1,000	160	200
Safety Equipment Exp	100	250	300
	<u>2,100</u>	<u>2,910</u>	<u>1,500</u>
Legal			
Legal Notices	8,500	7,700	8,500
Legal Services	25,000	17,000	5,000
	<u>33,500</u>	<u>24,700</u>	<u>13,500</u>
Professional Services			
Payroll Contract	25,000	21,000	30,000
Consulting Fees	40,000	33,000	35,000
Stipends	12,000	11,000	12,000
	<u>77,000</u>	<u>65,000</u>	<u>77,000</u>
Maintenance & Repairs			
General Bldg. Maintenance	5,000	6,875	7,000
Custodial Services	3,900	3,800	4,000
Landscaping	525	425	500
Equipment Repair	500	0	0
	<u>9,925</u>	<u>11,100</u>	<u>11,500</u>

Mojave Desert AQMD
General Fund Executive Offices Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	7,000	1,000	3,000
Travel	13,000	10,500	13,000
Mileage	4,000	3,700	3,000
	<u>24,000</u>	<u>15,200</u>	<u>19,000</u>
Vehicles			
Vehicle Lease	1,500	0	0
Vehicle Gas & Oil	400	200	200
Vehicle Maintenance	500	360	500
Vehicle Insurance	1,500	1,200	1,200
	<u>3,900</u>	<u>1,760</u>	<u>1,900</u>
Office Expenses			
Software	21,700	24,825	24,000
Utilities	6,000	4,750	5,500
Supplies	4,100	5,300	5,500
Facility Leases	1,500	1,300	1,500
Equipment Lease	4,000	3,200	3,000
Postage	300	520	500
Courier	125	150	200
Printing/Shredding Services	175	375	500
Security	400	250	250
Liability Insurance	4,500	4,800	5,000
Meeting Expenses	1,000	1,475	1,000
	<u>43,800</u>	<u>46,945</u>	<u>46,950</u>
Program Expenses			
Miscellaneous Expenses			
Miscellaneous Expense	1,500	0	0
	<u>1,500</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	231,925	205,275	213,050
Capital Expenses			
Software	0	2,700	0
Total Capital Expenses	0	2,700	0
Total Expenses	<u>1,424,295</u>	<u>1,390,350</u>	<u>1,242,324</u>

SUPPORT PROGRAMS

ADMINISTRATIVE SERVICES

Administrative Services provides financial, personnel management and administrative services to the operating sections of the District. Accounts payable and warrants are issued by staff using local banking services. Funds to these accounts are replenished by the San Bernardino County Auditor-Controller's Office at the request of the District; payroll functions are performed by District staff. The office prepares the annual budget and controls expenditures by providing information regarding expenditures and the availability of budgeted funds; purchases equipment and supplies; invoices for required fees are issued, collected, deposited and accounted for through the CAPS – Compliance and Permit System.

The office also manages the District's technology platforms and related information systems, risk management, fleet, facility, fixed assets, and web site administration.

Grants Administration is also a function of Administrative Services including the Mobile Emissions Reduction Program using State and Federal grant programs with direct and pass through funding. Grant resources are obtained from the District's General Fund, the California Carl Moyer Program, and the fees collected under Health & Safety Code §44220 (also known as "AB 2766").

ASSIGNED POSITIONS

Deputy Director – Administration
Finance Manager
Human Resources Specialist
Information Systems Specialist (2)
Grants Specialist
Fiscal Specialist
Fiscal Technician

Mojave Desert AQMD

General Fund Administrative Services Personnel Expense Budget Detail

	Approved Budget FY 2017	Estimated Actuals FY 2017	Proposed Budget FY 2018
Personnel Expenses			
Salaries	612,176	740,256	714,451
<u>Payroll Taxes</u>			
Medicare Tax	9,709	10,878	11,513
Workers Compensation	3,463	4,918	7,910
	<u>13,172</u>	<u>15,796</u>	<u>19,423</u>
<u>Benefits</u>			
Section 125	95,700	110,240	122,670
Employee Assistance Plan	1,000	755	765
Vision Insurance	850	884	840
Life Insurance	840	996	960
Disability Insurance	2,000	2,539	2,100
	<u>100,390</u>	<u>115,414</u>	<u>127,335</u>
<u>Retirement</u>			
Employer Pick-up	46,871	47,007	50,827
Employer Contribution SBCERA	221,301	263,952	250,700
Survivor Match	315	365	360
401(a) Matching Contribution	500	367	5,200
Retirement Cash	8,880	9,338	8,880
	<u>277,867</u>	<u>321,029</u>	<u>315,967</u>
Total Personnel Expenses	<u>1,003,605</u>	<u>1,192,495</u>	<u>1,177,176</u>

Mojave Desert AQMD
General Fund Administrative Services Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
<u>Operating Expenses</u>			
Communications			
Telephones	2,000	0	2,000
Long Distance Charges	100	35	100
Cellular Phones	100	1,850	1,000
Video/Teleconference	100	125	100
Internet	6,000	7,500	7,500
Web Hosting	250	3,800	5,000
Tech Support	1,500	0	0
Cable	150	140	150
	<u>10,200</u>	<u>13,450</u>	<u>15,850</u>
Dues & Subscriptions			
Memberships & Sponsorships	1,200	1,900	2,000
Publications & Subscriptions	1,200	4,700	1,000
Professional Dues	13,000	700	2,000
	<u>15,400</u>	<u>7,300</u>	<u>5,000</u>
Non-Depreciable Inventory			
Machinery & Equipment Exp	1,000	1,600	2,000
Safety Equipment Exp	100	300	500
	<u>1,100</u>	<u>1,900</u>	<u>2,500</u>
Legal			
Legal Services	10,000	50,000	31,596
	<u>10,000</u>	<u>50,000</u>	<u>31,596</u>
Professional Services			
County Services	1,000	1,000	1,000
Payroll Contract	250	4,400	250
Financial Services	20,000	21,000	20,000
	<u>21,250</u>	<u>26,400</u>	<u>21,250</u>
Maintenance & Repairs			
General Bldg. Maintenance	7,000	6,300	7,000
Custodial Services	3,800	3,900	4,000
Landscaping	550	520	550
	<u>11,350</u>	<u>10,720</u>	<u>11,550</u>

Mojave Desert AQMD
General Fund Administrative Services Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	3,000	1,800	5,000
Travel	10,000	1,000	5,000
Mileage	100	0	100
	<u>13,100</u>	<u>2,800</u>	<u>10,100</u>
Vehicles			
Vehicle Lease	1,600	0	0
Vehicle Gas & Oil	400	220	250
Vehicle Maintenance	500	325	400
Vehicle Insurance	400	375	550
	<u>2,900</u>	<u>920</u>	<u>1,200</u>
Office Expenses			
Software	10,000	12,000	12,500
Utilities	6,300	4,700	5,000
Supplies	6,500	3,800	7,500
Facility Leases	1,400	1,100	1,200
Equipment Lease	4,000	3,500	4,000
Postage	1,200	1,300	1,300
Courier	100	70	100
Printing/Shredding Services	300	400	500
Security	0	250	500
Liability Insurance	4,000	4,700	6,100
Meeting Expenses	100	400	500
	<u>33,900</u>	<u>32,220</u>	<u>39,200</u>
Program Expenses			
Miscellaneous Expenses			
Total Operating Expenses	<u>119,200</u>	<u>145,710</u>	<u>138,246</u>
Capital Expenses			
Software	0	8,615	0
Total Capital Expenses	<u>0</u>	<u>8,615</u>	<u>0</u>
Total Expenses	<u><u>1,122,805</u></u>	<u><u>1,346,820</u></u>	<u><u>1,315,422</u></u>

SUPPORT PROGRAMS

DISTRICT WIDE

Shared expenses that are not easily categorized across all cost centers are identified as "District wide." Also included are expenses related to the contract with Antelope Valley Air Quality Management District.

ANTELOPE VALLEY AIR QUALITY MANAGEMENT DISTRICT

The AVAQMD contracts all of its services from the MDAQMD. The contract provides employees for the Lancaster office in addition to specific expertise to support work to the Antelope Valley office and allow for a complete, full service agency. If needed, services and supplies purchased for the AVAQMD are charged at cost. MDAQMD provides all accounting services and financial reporting. Certain administrative functions and support of the AVAQMD is performed in Victorville such as accounting, legal, risk management, and technology support.

ASSIGNED POSITIONS

Deputy Director – Antelope Valley Operations
Air Quality Engineer
Air Quality Specialist (3)
Administrative Secretary

Mojave Desert AQMD

General Fund District Wide Personnel Expense Budget Detail

	Approved Budget FY 2017	Estimated Actuals FY 2017	Proposed Budget FY 2018
Personnel Expenses			
Salaries	521,910	464,517	509,715
<u>Payroll Taxes</u>			
Medicare Tax	7,920	7,000	8,800
Workers Compensation	4,620	4,845	8,250
	<u>12,540</u>	<u>11,845</u>	<u>17,050</u>
<u>Benefits</u>			
Section 125	81,800	76,550	88,380
Employee Assistance Plan	815	250	630
Vision Insurance	0	2	0
Life Insurance	720	680	720
Disability Insurance	1,260	1,187	1,264
Tuition Reimbursement	20,700	0	20,700
	<u>105,295</u>	<u>78,669</u>	<u>111,694</u>
<u>Retirement</u>			
Employer Pick-up	38,220	35,650	38,525
Employer Contribution SBCERA	180,500	175,800	180,000
Survivor Match	270	260	270
401(a) Matching Contribution	0	0	5,145
Retirement Cash	4,560	3,560	4,560
	<u>223,550</u>	<u>215,270</u>	<u>228,500</u>
Total Personnel Expenses	<u>863,295</u>	<u>770,301</u>	<u>866,959</u>

Mojave Desert AQMD
General Fund District Wide Expense Budget Detail

	<u>Adopted Budget FY 2017</u>	<u>End-of-Year Estimates FY 2017</u>	<u>Proposed Budget FY 2018</u>
<u>Operating Expenses</u>			
Communications			
Dues & Subscriptions			
Non-Depreciable Inventory			
Safety Equipment Exp	5,000	0	0
	<u>5,000</u>	<u>0</u>	<u>0</u>
Legal			
Professional Services			
Payroll Contract	300	240	150
Research Studies	25,000	0	0
	<u>25,300</u>	<u>240</u>	<u>150</u>
Maintenance & Repairs			

Mojave Desert AQMD
General Fund District Wide Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	1,000	0	500
Travel	1,000	0	500
Mileage	1,000	0	0
	<u>3,000</u>	<u>0</u>	<u>1,000</u>
Vehicles			
Vehicle Gas & Oil	500	0	0
	<u>500</u>	<u>0</u>	<u>0</u>
Office Expenses			
Software	5,000	0	3,450
Supplies	100	0	150
Postage	1,000	0	1,000
Printing/Shredding Services	0	0	100
Meeting Expenses	100	0	0
	<u>6,200</u>	<u>0</u>	<u>4,700</u>
Program Expenses			
Program Expenditures	0	0	500
	<u>0</u>	<u>0</u>	<u>500</u>
Miscellaneous Expenses			
Bank Fees	5,040	4,500	4,000
	<u>5,040</u>	<u>4,500</u>	<u>4,000</u>
Total Operating Expenses	45,040	4,740	10,350
Capital Expenses			
Buildings	15,000	13,900	30,000
Equipment	10,000	0	0
Vehicles	25,000	25,000	25,000
Computers	40,000	0	0
Software	13,000	0	2,500
Total Capital Expenses	103,000	38,900	57,500
Total Expenses	1,011,335	813,941	934,809

OPERATING EXPENSES

Communications - Services for telephone, internet, video teleconferencing, web hosting, cloud backup and disaster recovery solutions; and related tech support.

Dues & Subscriptions, Memberships - Cal/EPA Newsletters, local newspapers, West Group (legal research), technical and educational materials. Memberships – California Air Pollution Control Officers Association (CAPCOA) California Special Districts Association (CSDA); Air & Waste Management Association (A&WMA); California Climate Action Registry; National Association Clean Air Agencies (NACAA); Western Regional Air Partnership (WRAP); Rotary Club; American Bar Association; California State Bar Association, Victor Valley College Foundation; professional dues for various organizations.

Non-Depreciable Inventory - Small office equipment, desktop PCs and tablets, office furniture, replace clerical and Board chambers seating; safety equipment, all under \$5,000.

Legal - Specialized Legal Services – Costs associated with outsourced legal services for Governing Board and Hearing Board support, administrative issues such as personnel and labor relations, support for certain enforcement actions; publication of public notices, as required.

Professional Services – Various third party and/or consulting services including San Bernardino County, annual fiscal audit, actuarial studies, extra or temporary help, annual executive physical services, outsourced technology and application support, language translator for public materials and air monitoring data analysis support. Research Studies - Funds reserved for greenhouse gas studies, or targeted environmental study projects. Stipends - Board member stipend based on estimated number of meetings (Governing Board, Hearing Board, and Technical Advisory Committee).

Maintenance & Repairs – Building and maintenance expenses: custodial, landscaping, HVAC service; pest control, fire extinguisher maintenance, parking lot sweeping, building maintenance services, and general building repair and maintenance. Equipment repair: Air Monitoring station and equipment maintenance and minor repairs (seven stations), office equipment.

Training & Travel - CARB Fundamentals of Enforcement Series, New Source Review, Air Resources Training; Air Toxics Workshop. Staff professional development and training through Special Districts Risk Management Authority and California Special District Association (attendance provides discounts to agency wide premiums), management, team building, and professional development. Board Member Training events, as available. American Records Management Association Annual Conference, Questys and AccuFund users groups. Staff development in graphics design, news writing, public outreach campaigns. Staff training in accounting, personnel, web site development, network and computer systems, safety and training meetings.

Vehicles - Vehicle Replacement Program (vehicle replacements have been leased through the Enterprise Fleet Maintenance Agreement; beginning FY 18 the District will purchase vehicle replacements). This budget includes replacing two vehicles in the District-owned fleet, costs for fuel, maintenance, and insurance.

Office Expenses - Includes: Supplies, Postage and Courier expenses, Printing and Shredding services, Security, Liability Insurance, Meeting Expenses, and Facility Leases (including equipment leases), Utilities, Community Relations.

Software – Licenses and maintenance for software, network, and equipment; such as operating systems, office suites, anti-virus, program or activity-specific software such as Questys, Taleo (performance evaluation software), and Air Vision; software upgrade purchases. Printing Services – Includes costs for promotional information, District data sheets, annual report, newsletters, poster contest calendars, etc. Liability Insurance - The District is a member of the Special District Risk Management Authority (SDRMA), a risk management pool for liability insurance and related coverage. Rents & Leases - Equipment – Digital Copier/Scanner Systems, metered postage machine; Structures – Air Monitoring Stations rent (Hesperia and Phelan); Vehicles – Rentals used during the course of travel. Community Relations - Community and public service recognition awards such Exemplar (MDAQMD), Outstanding Science Project Awards. Promotional items for community outreach events and poster contest expenses. Special event registration fees such as High Desert Opportunity. Management-Supervisory Planning Meetings, Employee Appreciation and events; public employee service recognition awards.

Program Expenses - Program Expenditures - Funds designated from the General Fund for specific local area grants. Program Expenses directly attributable to a funding source supporting the corresponding program (AB 2766, Carl Moyer, reimbursing contracts, Title V, PERP program, etc.) are allocated to those specific funding sources. Contributions to other Agencies - Mojave Environmental Education Consortium (MEEC).

CAPITAL EXPENSES

Buildings – Building improvements and capital projects; safety related improvements. Equipment Purchases - Replace and upgrade equipment located at air monitoring stations. Replace and upgrade the Board Chambers' sound system. Software – CAPS (programming for permit tracking system). Vehicles - replace two vehicles (\$50,000).

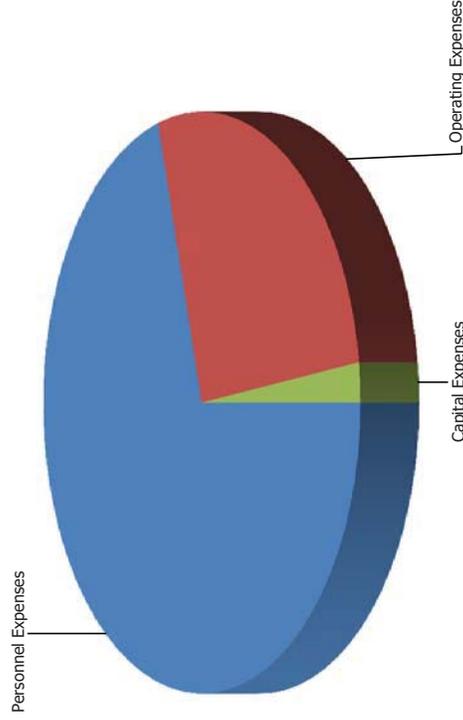
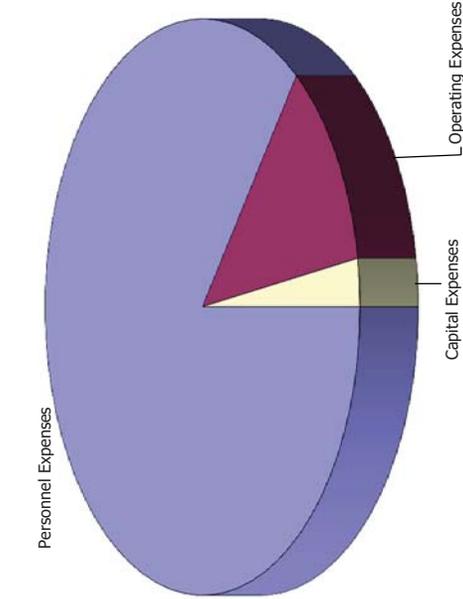
MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT

Budgeted Expense Analysis

Fiscal Year 2017-18

General Fund

Consolidated (All Funds)



General Fund

<u>EXPENSE CATEGORY</u>	<u>AMOUNT</u>	<u>% of Total</u>	
Personnel Expenses	6,093,679	87.55%	% of Operating Costs only (sum total of Personnel and Operating Expenses)
Operating Expenses	866,771	12.45%	
Capital Expenses	<u>192,500</u>	2.69%	% of total
TOTAL	7,152,950		

EXPENSE CATEGORY

<u>EXPENSE CATEGORY</u>	<u>AMOUNT</u>	<u>% of Total</u>	
Personnel Expenses	6,123,679	72.16%	% of Operating Costs only (sum total of Personnel and Operating Expenses)
Operating Expenses	2,362,579	27.84%	
Capital Expenses	<u>192,500</u>	2.69%	% of total
TOTAL	8,678,758		

Mojave Desert AQMD
General Fund Consolidated Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
<u>Expenses</u>			
Personnel Expenses			
Salaries	2,887,103	2,824,541	2,864,414
Overtime	0	445	0
Longevity Pay	0	25,345	24,830
Vacation	281,793	291,881	272,965
Sick	126,670	174,243	145,030
Holiday	197,882	228,184	202,895
Admin	82,005	94,799	72,382
Jury Duty	0	4,654	0
Compensatory	0	525	0
Salaries & Wages	<u>3,575,453</u>	<u>3,644,617</u>	<u>3,582,516</u>
Payroll Taxes			
Medicare Tax	56,117	55,718	59,321
	<u>56,117</u>	<u>55,718</u>	<u>59,321</u>
Benefits			
Section 125	532,800	536,120	589,392
Employee Assistance Plan	5,830	4,165	4,500
Vision Insurance	3,750	3,485	3,748
Life Insurance	9,555	6,348	5,860
Disability Insurance	9,496	11,387	9,523
Tuition Reimbursement	20,700	175	20,700
Other Benefits	11,500	0	12,000
Workers Compensation	30,311	33,946	49,945
Unemployment Insurance	0	10,500	13,500
	<u>623,942</u>	<u>606,126</u>	<u>709,168</u>
Retirement			
Employer Pick-up	270,907	251,644	269,851
Employer Contribution SBCERA	1,279,127	1,367,567	1,377,043
Survivor Match	1,755	1,771	1,710
Retirement for Exempt (>30Y)	0	0	11,800
401(a) Matching Contribution	18,645	16,652	44,350
Retirement Cash	37,920	37,614	37,920
	<u>1,608,354</u>	<u>1,675,248</u>	<u>1,742,674</u>
Total Personnel Expenses	<u>5,863,866</u>	<u>5,981,709</u>	<u>6,093,679</u>

Mojave Desert AQMD
General Fund Consolidated Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Operating Expenses			
Communications			
Telephones	12,850	8,725	12,750
Long Distance Charges	775	275	550
Cellular Phones	710	3,500	5,850
Video/Teleconference	450	590	950
Internet	34,700	42,300	42,750
Web Hosting	1,400	29,500	31,100
Tech Support	6,750	0	500
Cable	825	735	925
	58,460	85,625	95,375
Dues & Subscriptions			
Memberships & Sponsorships	13,150	14,250	15,250
Publications & Subscriptions	20,250	22,900	21,000
Professional Dues	14,700	3,350	6,100
	48,100	40,500	42,350
Non-Depreciable Inventory			
Furniture & Fixtures Exp	5,500	4,705	3,800
Machinery & Equipment Exp	12,500	10,865	13,800
Safety Equipment Exp	6,500	2,575	3,100
	24,500	18,145	20,700
Legal			
Legal Notices	10,000	8,300	9,500
Legal Services	35,000	81,400	51,596
	45,000	89,700	61,096
Professional Services			
County Services	1,000	1,000	1,000
Payroll Contract	26,400	29,345	31,500
Financial Services	20,000	21,000	20,000
Research Studies	25,000	0	0
Consulting Fees	45,000	33,000	35,000
Stipends	12,000	11,000	12,000
	129,400	95,345	99,500
Maintenance & Repairs			
General Bldg. Maintenance	32,750	41,925	43,250
Custodial Services	23,450	23,500	25,000
Landscaping	3,225	3,060	3,350
Equipment Repair	16,500	8,465	15,750
	75,925	76,950	87,350

Mojave Desert AQMD
General Fund Consolidated Expense Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
Training & Travel			
Training	29,000	25,150	32,500
Travel	48,500	31,600	38,000
Mileage	5,100	5,850	5,250
Recruitment	0	380	0
	82,600	62,980	75,750
Vehicles			
Vehicle Lease	48,000	39,100	29,500
Vehicle Gas & Oil	15,250	11,270	13,350
Vehicle Maintenance	7,100	5,585	5,900
Vehicle Repairs	1,000	5,065	4,000
Vehicle Insurance	14,050	12,025	14,500
	85,400	73,045	67,250
Office Expenses			
Software	48,600	46,875	54,450
Utilities	37,550	30,700	34,950
Supplies	25,400	21,500	27,650
Facility Leases	10,600	8,500	12,150
Equipment Lease	22,800	18,900	20,500
Postage	5,550	5,110	6,450
Courier	1,925	1,445	2,000
Printing/Shredding Services	7,125	3,360	4,400
Security	1,875	1,475	2,100
Liability Insurance	24,550	29,500	37,800
Meeting Expenses	2,550	3,040	2,950
Community Relations	17,500	12,500	17,500
	206,025	182,905	222,900
Program Expenses			
Program Expenditures	56,600	55,000	500
Contributions to Other Agencies	90,000	90,000	90,000
	146,600	145,000	90,500
Miscellaneous Expenses			
Bank Fees	5,040	4,500	4,000
Miscellaneous Expense	1,500	550	0
	6,540	5,050	4,000
Total Operating Expenses	908,550	875,245	866,771
Capital Expenses			
Buildings	15,000	13,900	30,000
Equipment	60,000	34,000	60,000
Vehicles	25,000	25,000	50,000
Computers	40,000	0	0
Software	63,000	21,315	52,500
Total Capital Expenses	203,000	94,215	192,500
Total Expenses	6,975,416	6,951,169	7,152,950

Mojave Desert AQMD

Special Funds Consolidated Fund Budget Detail

	Adopted Budget FY 2017	End-of-Year Estimates FY 2017	Proposed Budget FY 2018
<u>Revenues</u>			
Administrative Funding	68,758	68,758	94,120
AB2766 Program	760,000	796,000	760,000
Carl Moyer Program	618,820	618,820	615,888
Interest Revenue	96,200	70,900	70,900
Total Consolidated Program Revenue	1,543,778	1,554,478	1,540,908
<u>Expenses</u>			
Program Expenditures	1,395,020	1,434,820	1,396,888
Administrative Expenditures	14,000	68,758	94,120
OPEB	18,000	30,000	30,000
Financial Services	10,000	4,800	4,800
Total Consolidated Program Expenses	1,437,020	1,538,378	1,525,808

Mojave Desert Air Quality Management District

Summary of Board Policy and Standard Practice

Treasurer and Controller

(Health & Safety Code § 41245 and § 41246)

California statutes require the Mojave Desert Air Quality Management District Governing Board to appoint a treasurer as the custodian and a controller as the accounting officer of district funds. The law specifically authorizes the appointment of the county treasurer and the county auditor to serve as the district treasurer and district controller. On July 1, 1993, the Governing Board appointed San Bernardino County elected treasurer and elected auditor respectively to serve as district treasurer and district controller. The Governing Board intention in making these two appointments was to maintain the integrity and control over District funds that is achieved by elected officers being custodian and controller of government treasury.

Management and Budget

(Governing Board Policy 94-1; H & S Code §§ 40750 et seq.; and § 41260)

The Governing Board has delegated various management and financial authorities to the Executive Director/Air Pollution Control Officer. Additionally, statutory law grants certain administrative, permitting and enforcement authorities to the air pollution control officers of air districts in California. The board delegated authorities includes the discretion to transfer funds within major budget categories, authority to enter into contracts for up to \$50,000 for budgeted and \$10,000 for unbudgeted items that are of non-emergency nature; and the authority to expend district funds for capital replacement and improvement projects up to the limits established for each project in the budget.

Purchasing Procedures

(MDAQMD Standard Practice I-25)

The Executive Director/Air Pollution Control Officer has established a Purchasing Procedures Standard Practice delineating the responsibilities of staff authorized to make any purchases.

Investment Practices

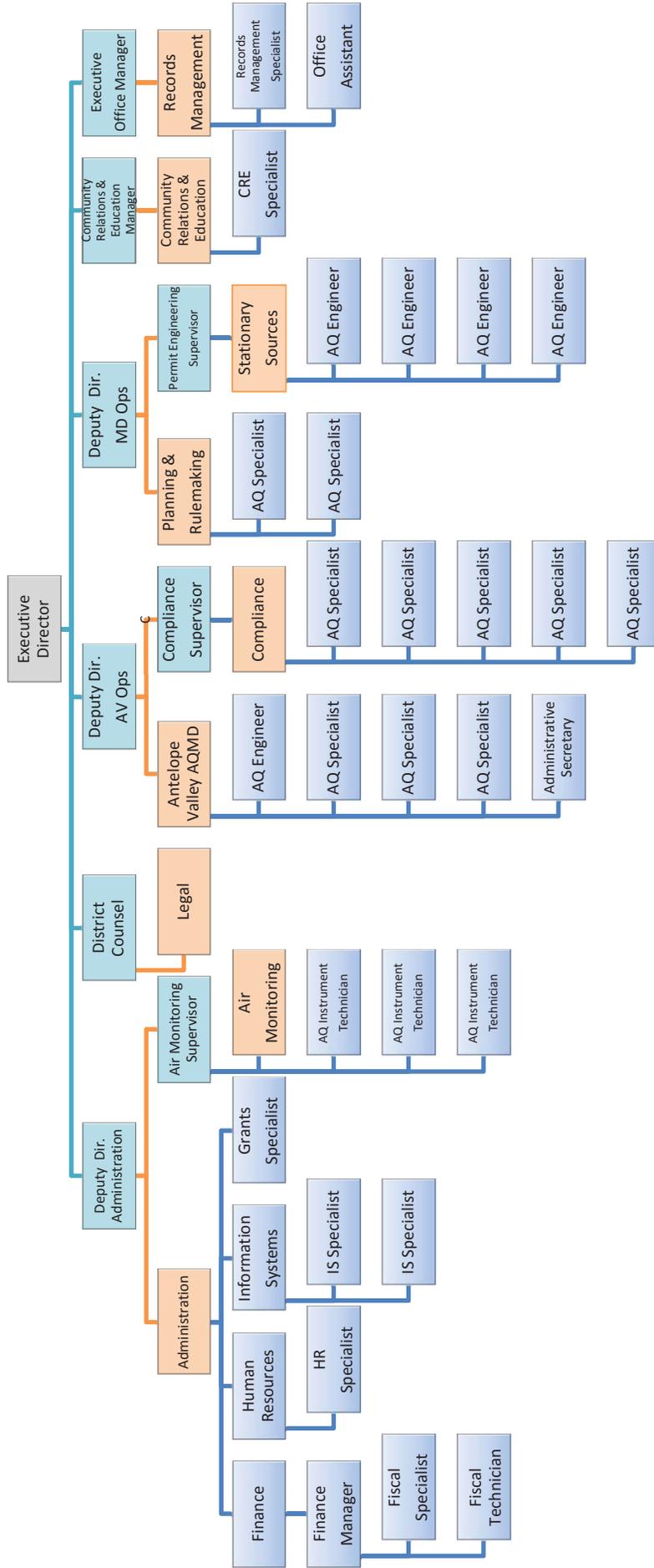
(Gov. Code §§ 27000.1 et seq.)

District general funds are deposited with the San Bernardino County Treasurer and are systematically invested as part of the County's investment pool. Interest and other revenues earned on funds are periodically credited to the District's account.

Separate policy documents govern the investment practices for the Deferred Compensation Plan ((457(b))), and the Post Employment Benefit Trust (including "OPEB" and Pension Rate stabilization).

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Mojave Desert Air Quality Management District
Organizational Chart
FY 2017-2018



Full Time Employees:	39
Positions to be Hired:	0
Total:	39

**MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT
TABLE OF ORGANIZATION**

Approved FY 17	Approved FY 18	Title of Position	Range	Monthly Salary
1	1	Office Assistant	610	3069 - 3740
1	0	Records Management Clerk	615	3472 - 4231
1	1	Fiscal Technician	621	4028 - 4907
0	1	Administrative Secretary	624	4337 - 5284
1	0	Deputy COB/Administrative Secretary	624	4337 - 5284
1	1	CRE Specialist	626	4556 - 5551
1	1	Records Management Specialist	626	4556 - 5551
1	1	Fiscal Specialist	629	4906 - 5978
0	1	Grants Specialist	629	4906 - 5978
2	2	Information Systems Specialist	629	4906 - 5978
1	3	Air Quality Instrument Technician	629	4906 - 5978
9	10	Air Quality Specialist	629	4906 - 5978
1	1	Human Resources Specialist	629	4906 - 5978
1	0	Lead Air Quality Instrument Technician	636	5833 - 7106
1	0	Lead Air Quality Planner	636	5833 - 7106
1	0	Lead Air Quality Specialist	636	5833 - 7106
1	0	Clerk Of The Boards	636	5833 - 7106
1	0	Executive Lead	636	5833 - 7106
5	5	Air Quality Engineer	640	6437 - 7843
0	1	Executive Office Manager	644	7106 - 8657
0	1	Permit Engineering Supervisor	644	7106 - 8657
0	1	Compliance Supervisor	644	7106 - 8657
1	0	Lead Air Quality Engineer	644	7106 - 8657
0	0	Administrative Services Manager	644	7106 - 8657
1	1	Community Relations & Education Manager	644	7106 - 8657
1	1	Finance Manager	650	8241 - 10040
0	1	Air Monitoring Supervisor	650	8241 - 10040
1	0	Supervising Air Quality Engineer	650	8241 - 10040
1	1	Deputy Director MD Operations	663	11359 - 13840
1	1	Deputy Director AV Operations	663	11359 - 13840
1	1	Deputy Director Administration	663	11359 - 13840
1	1	District Counsel	665	11934 - 14540
1	1	Executive Director/APCO	N/A	N/A
39.0	39.0			

*Monthly Salary - based on FY 17 approved Salary Schedule and is subject to change depending on the outcome of current labor negotiations.

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Salary Schedules TBD

**Mojave Desert AQMD
Deignations of Fund Balance**

	General Fund		
	Actual 6/30/2016	Actual 3/31/2017	Estimated Change 6/30/2018
Fund Balance Designations			
Operating Cash Reserves	690,000	690,000	700,000
Building Improvement Reserves	200,000	200,000	200,000
Committed: Legal & Litigation Reserves	300,000	300,000	300,000
Budget Stabilization	250,000	250,000	250,000
Retirement Reserves	1,000,000	1,000,000	<i>500,000</i>
Unassigned Fund Balance	417,752	347,999	<i>350,000</i>
Compensated Absences	150,000	150,000	<i>200,000</i>
Prepaid Expenses	10,807		-
Long Term Receivables	949,813	-	-
Change in Net Position	(43,014)	(84,872)	-
Projected TOTAL: Reserved and Unassigned Fund Balances	3,925,359	2,853,127	2,500,000

This schedule identifies the designations of the District's fund balance to various reserves for the purposes stated in Governing Board Policy 01-01.

MOJAVE DESERT AQMD FUND BALANCE DESCRIPTIONS

The Mojave Desert AQMD Fund Balances are designated according to Governing Board Policy 07-01, summarized in the following:

COMMITTED

Operating Cash Reserves - Reserves must represent 10% of operating costs (Operating and Personnel Expenses). The amount designated meets the policy requirements. The fund may be increased to provide protection against uncertain economic times.

Building Improvement Reserves - Reserves are established to provide replacement funds for capital improvements associated with the Park Avenue facility such as carpet, roof repair/replace, parking lot, or structural repair.

Legal and Litigation Reserves - Reserves are established in anticipation of costs associated with ongoing CEQA challenges to rule adoption activities.

Prepay Retirement Liability Reserves - Reserves are established to accumulate funds to prepay SBCERA the annual contribution anticipating an annual savings. In future years, contributions will be made periodically yet in advance free from finance charges imposed by SBCERA.

ASSIGNED

Prepaid Expenses – Recognizes liability for expenses paid one time annually and recognized incrementally through the fiscal year.

Long Term Receivables Reserves – Reserves are established to recognize the liability of unpaid permit fees related a large complex source awaiting construction.

Budget Stabilization Reserves -Reserves are established to provide resources for moderate budget shortfall.

Compensated Absences Reserves – Reserves are established to offset a portion of liability resulting from employees' accrued leave.

RESTRICTED

Mobile Emissions Reduction Grant (AB 2766) Fund - These funds are collected on motor vehicle registrations (\$4 each) in the Mojave Desert jurisdiction. Funds are "allocated on a competitive basis to local government entities and other organizations capable of effectively using funds to reduce mobile emissions." A Work Plan adopted by the Governing Board provides the grant program guidelines.

Carl Moyer Grant Program Funds - These funds may be distributed by the California Air Resources Board for projects obligated by the District under this state regulated program. Projects are awarded on a competitive basis.

OPEB(Other Post-Employment Benefits)/Pension Rate Stabilization Trust - The Governing Board authorized establishing this irrevocable Trust with the Public Agency Retirement System (PARS) on November 23, 2009 to ensure the sustainability of the District's health benefits for retirees. Periodic actuarial reports determine liability and the annual budget establishes the deposit amount. The District draws from the investment earnings to offset the cost of retiree health benefits. An adopted investment policy guides the investment strategy to target a rate of return of approximately 7%. The Pension Rate Stabilization Trust holds funds to offset the District's Net Pension Liability and was established on January 23, 2017.

Unassigned Fund Balance - The Unassigned Fund Balance is the representation of the net resources not allocated to the categories described above. This category appears only on the agency Balance Sheet.

MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT

FINANCIAL HISTORY & SUMMARY

CATEGORY	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL
REVENUE					General Fund Only	General Fund Only	General Fund Only
Permit Fees	3,791,543	4,060,084	4,140,803	4,383,004	4,356,630	4,177,340	4,219,079
Application Fees	166,862	126,570	158,395	102,061	92,648	112,936	106,828
Federal Revenue	20,288	29,545	144,014	131,534	138,524	106,615	124,343
Fines and Penalties	27,250	95,720	85,800	81,900	24,327	40,895	36,000
Interest Income	30,585	18,495	11,517	10,039	6,851	8,261	9,195
Contracts and Other Revenue (incl AVAQMD) ¹	1,158,915	1,106,790	1,059,834	1,101,044	1,181,071	1,245,079	1,318,653
Program Revenue (AB 2766 & Moyer)	1,533,847	1,490,159	1,580,747	1,515,949	862,445	900,770	870,390
State Revenue	182,638	242,171	187,785	250,183	184,406	167,955	189,298
TOTAL REVENUE	6,911,927	7,169,534	7,368,895	7,575,714	6,846,903	6,759,851	6,873,786
EXPENSES							
Personnel Expenses	4,618,975	4,530,391	4,628,806	5,217,395	5,136,443	5,476,108	5,648,723
Operating Expenses	1,002,647	1,015,656	630,483	599,169	707,107	833,802	1,018,609
Operating Transfers Out (debt funds) ²	569,363	560,594	583,663	804,842	-	-	-
Capital Expenses	456,769	232,417	290,467	408,178	348,413	275,204	249,469
Contributions to Other Agencies	446,964	510,219	488,721	512,899	-	-	-
TOTAL EXPENSES	7,094,718	6,849,277	6,622,139	7,542,483	6,191,963	6,585,114	6,916,800
Due To (From) Reserves	(182,791)	320,257	746,756	33,231	654,940	174,737	(43,014)
<p>¹Beginning FY 14 portions of restricted program revenue are deposited directly to its designated fund</p> <p>²Includes amounts paid in full in FY 13 for City National Bank (District facility) and Bank of New York (California Energy Commission, Solar)</p>							

Mojave Desert AQMD
Consolidated Budget (All Funds)
Year to Year Comparison

	Approved Budget FY 2017	Estimated Actuals FY 16-17	Budget to Actual Change	Proposed Budget FY 17-18	FY18 Budget FY17 Budget Change
Revenues					
Permit Fees	4,320,000	4,300,000	(20,000)	4,400,000	80,000
Application Fees	104,768	81,000	(23,768)	81,000	(23,768)
Federal Revenue	130,950	126,917	(4,033)	132,900	1,950
Fines & Penalties	45,000	40,000	(5,000)	82,000	37,000
Interest Income	104,900	82,900	(22,000)	82,900	(22,000)
Other Revenue	1,300,000	1,290,000	(10,000)	1,313,050	13,050
Revenue from Programs	2,294,578	2,425,578	131,000	2,424,008	129,430
State Revenue	189,490	178,000	(11,490)	178,000	(11,490)
Total General Fund Revenues	8,489,686	8,524,395	34,709	8,693,858	204,172
Expenses					
Personnel Expenses					
Salaries & Wages	3,630,211	3,644,617	14,406	3,582,516	(47,695)
Payroll Taxes	86,428	100,164	13,736	122,766	36,338
Benefits	593,631	561,680	(31,951)	645,723	52,092
Retirement	1,608,354	1,675,248	66,894	1,742,674	134,320
OPEB	18,000	30,000	12,000	30,000	12,000
Total Personnel Expenses	5,936,624	6,011,709	75,085	6,123,679	187,055
Operating Expenses					
Communications	58,460	85,625	27,165	95,375	36,915
Dues & Subscriptions	48,100	40,500	(7,600)	42,350	(5,750)
Non-Depreciable Inventory	24,500	18,145	(6,355)	20,700	(3,800)
Legal	45,000	89,700	44,700	61,096	16,096
Maintenance & Repairs	75,925	76,950	1,025	87,350	11,425
Training & Travel	82,600	62,980	(19,620)	75,750	(6,850)
Vehicles	85,400	73,045	(12,355)	67,250	(18,150)
Office Expenses	206,025	182,905	(23,120)	222,900	16,875
Program Expenses	1,555,620	1,648,578	92,958	1,581,508	25,888
Professional Services	139,400	100,145	(39,255)	104,300	(35,100)
Miscellaneous Expenses	6,540	5,050	(1,490)	4,000	(2,540)
Total Operating Expenses	2,327,570	2,383,623	56,053	2,362,579	35,009
Capital Expenses					
Buildings	15,000	13,900	(1,100)	30,000	15,000
Equipment	60,000	34,000	(26,000)	60,000	0
Vehicles	25,000	25,000	0	50,000	25,000
Computers	40,000	0	(40,000)	0	(40,000)
Software	63,000	21,315	(41,685)	52,500	(10,500)
Total Capital Expenses	203,000	94,215	(108,785)	192,500	(10,500)
Total Expenses	8,467,194	8,489,547	22,353	8,678,758	211,564
Due To (From) Reserves	22,492	34,848	12,356	15,100	(7,392)

BUDGET CATEGORY DESCRIPTIONS

REVENUE

Permit Fees

Permit Fees Rev	Initial Operating and Annual Renewal Permit Fees
Asbestos Demo/Reno Rev	Fees for Permits related to Asbestos Removal - Rule 306
Title V Permit Rev	Permit fees for Federal Permit Program

Application Fees

ERC Application Fees	Emission Reduction Credit-Rule 313
New Source Review	Project Evaluation for Complex Source-Rule 301
Permit Application Fees	Filing of new permits and permit changes
Variance Filing Fees	Filing fee for each petition to District Hearing Board -Rule 303
AG Application Fees	

Federal Revenue

ARB (PM _{2.5} Program)	Federal 103 grant pass through (via CAPCOA) funding to support PM _{2.5} monitoring
Section 105 (PSD)	Federal EPA 105 Pilot Grant (established FY 12) to develop PSD Program
Federal Grants and Agreements	Grant awards and fee for services with federal agencies.

Fine & Penalties

Excess Emissions Fees	Fee charged when a variance is granted by Hearing Board - Rule 303
Notice of Violations Fees	Fee Charged for unpermitted source, or violation of permit condition

Interest Income

Interest Revenue	Interest on funds held on deposit or in trust, all funds
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Other Revenue

Contracts	Reimbursement for contracted services: Antelope Valley AQMD, Ft. Irwin, Twentynine Palms Marine Base
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Revenue from Programs

Administrative Funding	A portion of the Carl Moyer Program pass thru funds are allowed to cover administration costs to administer the program
AB2766 Mobile Emissions Program	Revenue received through DMV vehicle registration
Carl Moyer Admin Funding	A portion of the Carl Moyer Program pass thru funds are allowed to cover administration costs to administer the program
California Clean Air Act Fees	State mandated fee collected on behalf of California Air Resources Board.
Hot Spots	Act of 1987

State Revenue

PERP State Funds	Portable Engine Registration Program. The State of California collects fees from owners of portable engines and the MDAQMD provides periodic compliance inspections
State Subvention	Funds received from state budget to supplement Air Monitoring/District activities

BUDGET CATEGORY DESCRIPTIONS

PERSONNEL EXPENSES

Salaries & Wages

Salaries	Salary costs for regular employees
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Payroll Taxes

Medicare Tax	Mandated employer portion of Medicare contribution
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Benefits

Section 125	Section 125 Cafeteria health benefit contribution
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Employee Assistance Plan	Employee Assistance Program
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Vision Insurance	Employee benefit for Vision Care
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Life Insurance	Employee benefit for life insurance
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Disability Insurance	Employee benefit for short term and long term disability
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Tuition Reimbursement	Negotiated per Memorandum of Understanding, allowances for employee's choice education program and professional associations
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Other Benefits	De minimis benefits to employees
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Workers Compensation	Employer cost for workers compensation insurance
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Unemployment Insurance	District's required costs to reimburse the State for costs associated with actual payments made under unemployment insurance.
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Retirement

Employer Pick Up	Employer 7% pickup retirement contribution for employees hired before June 30, 2009; variable pickup for employees hired after July 1, 2009
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Employer Contribution SBCERA	Employer required retirement contribution
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Survivors Match	Premium for employers share, benefits to survivors in the event of employee's death
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Retirement for Exempt (>30Y)	Employee required contributions are not required for employees with 30 years of public service and are paid to the eligible employee as taxable cash.
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401(a) Matching Contribution	District match to employee contributions made to Deferred Comp Plan
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Retirement Cash	District paid additional retirement for employees in exempt groups
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BUDGET CATEGORY DESCRIPTIONS

OPERATING EXPENSES

Communications	Telephones, cellular phones, video teleconferencing, internet, cable service, web hosting, and related tech support
Dues & Subscriptions	District memberships and sponsorships, publications and subscriptions, allowances for professional dues (negotiated two per employee)
Non-Depreciable Inventory	Items purchased for furniture, equipment, machinery, and safety equipment costing less than \$5,000
Legal	Outsourced legal services for Governing Board, Hearing Board, personnel and labor relations; publication costs for required notices
Maintenance & Repairs	General building maintenance, custodial services, landscaping, on site equipment repair
Training & Travel	Employee training; professional development and related travel expenses; general travel expenses
Vehicles	Lease costs, gas and oil, maintenance and repair, insurance for District's fleet
Office Expenses	Software, utilities, Supplies, facility leases, equipment leases, postage, courier, printing and shredding services, security, liability insurance, meeting expenses and community relations
Program Expenses	Expenses attributable to the use of special funds: AB 2766 eligible expenses, Carl Moyer grant program expenses, OPEB (retiree health benefits program) related
Professional Services	Support contract expenses: San Bernardino County, third party payroll services, financial services including annual fiscal audit, research studies consulting fees, Board stipends

CAPITAL EXPENSES

Buildings	Threshold: \$5,000
Improvements	Threshold: \$5,000
Furniture & Fixtures	Threshold: \$5,000
Equipment	Threshold: \$5,000
Vehicles	Vehicles not otherwise leased
Computers	Threshold: \$5,000
Software	Capitalized costs associated with major application software (CAPS, Questys, AccuFund)

ACRONYMS

AB2766	Enabling legislation of 1990 for collection of fees for mobile source reduction projects (Assembly Bill 2766 was codified in the Health & Safety Code §44220ff)
AIRS	Aerometric Information Retrieval System - Compliance data reporting to EPA
APCD	Air Pollution Control District
APCO	Air Pollution Control Officer
AQMD	Air Quality Management District
ARB	Air Resources Board
AVAQMD	Antelope Valley Air Quality Management District
BACT	Best Available Control Technology
CAA	Clean Air Act
CAPCOA	California Air Pollution Control Officers Association
CAPP	Clean Air Patrol Program
CAPS	Compliance and Permit System (permit tracking database)
CARB	California Air Resources Board
CNGVC	California Natural Gas Vehicle Coalition
CRE	Community Relations and Education
CREEC	California Regional Environmental Education Community
CSDA	California Special Districts Association
DAPCO	Deputy Air Pollution Control Officer
EPA	Environmental Protection Agency
ERC	Emission Reduction Credit
FY	Fiscal Year
ICTC	Interstate Clean Transportation Corridor - a geographic area targeted for providing alternate fuel to goods movement vehicles.
MACT	Maximum Achievable Control for Toxics
MEEC	Mojave Environmental Education Consortium
MDAQMD	Mojave Desert Air Quality Management District
MOU	Memorandum of Understanding between the District and non exempt employees represented by the San Bernardino Public Employees Association
NAAQS	National Ambient Air Quality Standards
NACAA	National Association of Clean Air Agencies
NESHAP	National Emissions Standard for Hazardous Pollutants
NSPS	New Source Performance Standards
OPEB	Other Post Employment Benefits
PARS	Public Agency Retirement Services
PERP	Portable Equipment Registration Program
PSD	Prevention of Significant Deterioration
PTBS	Permit Tracking and Billing System
SDRMA	Special Districts Risk Management Authority
SLAMS	State and Local Air Monitoring Stations
TAC	Technical Advisory Committee
VPN	Virtual Private Network - a secure method of transmitting data via the internet
WRAP	Western Regional Air Partnership