

**KERN COUNTY AIR POLLUTION
CONTROL DISTRICT**

**FINAL BUDGET
FISCAL YEAR 2008-2009**

**BUDGET UNIT 9149
AIR POLLUTION CONTROL DISTRICT**

SEPTEMBER 11, 2008

**2700 "M" STREET, SUITE 302
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AIR POLLUTION CONTROL DISTRICT

Department Head: David L. Jones

Budget Unit 9149

SUMMARY OF EXPENDITURES AND REVENUES BY UNITS

	FY 2006-2007	FY 2007-2008		FY 2008-2009
	Actuals	Approved Budget	June 30 Actuals	Department Request
Appropriations for Contingencies	\$0	\$100,000	\$0	\$100,000
Salaries and Employee Benefits	\$763,423	\$984,490	\$917,064	\$1,101,400
Services & Supplies	\$836,204	\$950,459	\$639,103	\$1,328,300
Other Charges	\$35,102	\$70,224	\$66,624	\$31,900
Fixed Assets	\$0	\$20,000	0	\$0
Prior Year Adjustments			(117)	
Total Expenditures	\$1,634,729	\$2,125,173	\$1,622,675	\$2,561,600
Less Program Revenues	\$1,698,880	\$1,822,540	\$1,572,383	\$2,369,800
Net Fund Balance Available	\$64,151	(\$302,633)	(\$50,292)	(\$191,800)
NET GENERAL FUND COST				
POSITION SUMMARY:				
Authorized Positions		9.5		10
Actual Positions	8.5		8.5	

CHANGES FROM FY 2007-2008 ADOPTED BUDGET (Amounts in parentheses indicate decreases)

2008-2009 Budget Request	\$2,561,600	
2007-2008 Adopted Budget	\$2,125,173	
Change in Expenditures: Increase/(Decrease)	\$436,427	20.54%

ANALYSIS BY ACCT KEYS
2008-2009 BUDGET REQUEST
FUND

Acct Key	Description	Prior Yr Actual FY 06-07	Current Adopted FY 2007-2008	Actuals FY 2007-2008	Budget Request 2008-2009
---Revenue---					
3355	Authority to Construct Fees	\$32,488	\$32,250	\$55,617	\$60,000
3370	Variance Request Fees	\$5,575	\$6,000	\$2,525	\$3,600
3379	Banking Certificate Fees	\$2,300	\$1,680	\$2,625	\$2,500
3380	Permit to Operate Fees	\$689,638	\$717,000	\$706,511	\$795,000
3382	Excess Emission Fees	\$7,845	\$5,000	\$8,022	\$15,000
3550	Forfeitures & Penalties	\$52,900	\$45,000	\$44,600	\$45,000
3605	Interest on Bank Deposits	\$82,276	\$70,000	\$90,011	\$100,000
3973	DMV Funds	\$461,707	\$614,563	\$439,628	\$827,000
3974	State Aid-Subvention	\$47,985	\$48,000	\$48,440	\$48,000
3975	State Aid-EPA Pass Through	\$23,341	\$9,760	\$9,760	\$10,200
4223	Carl Moyer Program	\$242,015	\$205,570	\$72,129	\$349,500
4681	Application/Processing	\$26,911	\$34,508	\$57,951	\$61,700
4687	Overtime Processing Fees	\$0	\$0	\$2,201	\$14,000
5267	Asbestos Removal Fees	\$16,375	\$18,000	\$19,150	\$25,200
5269	Air Toxic Fees	\$5,608	\$5,609	\$6,326	\$5,600
5275	Photo Copy Charges	\$330	\$200	\$93	\$200
5282	Rules & Regulations Sales	\$1,135	\$800	\$700	\$1,200
5445	Miscellaneous Revenue	\$450	\$5,000	\$6,094	\$5,000
5976	Other Funding Source-Depreciation	\$0	\$3,600	\$0	\$1,100
---TOTAL REVENUE---		\$1,698,880	\$1,822,540	\$1,572,383	\$2,369,800
6040	Appropriation for Contingencies	\$0	\$100,000		100,000
-Salaries and Benefits-					
6110	Salaries - Regular	\$457,148	\$591,116	\$548,547	\$659,500
6120	Salaries & Wages Overtime	\$0	\$0	\$3,183	\$14,000
6410	Fica Contribution	\$33,482	\$44,067	\$39,985	\$50,200
6420	County Retirement	\$177,549	\$208,368	\$198,908	\$210,100
6425	Deferred Comp Match	\$0	\$0	\$742	\$6,000
6510	Employee Health Benefits	\$80,076	\$121,382	\$106,381	\$141,200
6550	Retired Emp Med Insurance	\$3,167	\$6,098	\$6,291	\$7,200
6580	Qualified Flexible Benefits	\$10,377	\$11,610	\$11,179	\$11,500
6600	Workers Compensation Ins-ISF	\$1,622	\$1,849	\$1,848	\$1,700
---TOTAL SALARIES---		\$763,423	\$984,490	\$917,064	\$1,101,400
---Services & Supplies---					
6841	Communications - Telephone	\$7,292	\$6,020	\$6,187	\$7,300
6900	Insurance	\$13,586	\$16,057	\$16,038	\$18,200
7001	Maint Structure, Imp. & Grounds	\$11,088	\$11,750	\$8,016	\$13,000
7400	Membership	\$1,525	\$1,850	\$1,780	\$1,900
7446	Office Expense - Purchasing Card	\$5,442	\$10,000	\$9,538	\$12,500
7449	Office Expense - Postage I/F	\$3,475	\$0	\$0	\$0
7450	Office Expense	\$14,925	\$16,200	\$7,579	\$14,600
7452	Office Expense - Postage	\$217	\$4,150	\$3,250	\$4,200
7453	Office Expense - Duplicating	\$519	\$600	\$403	\$600
7455	Books/Subscriptions	\$189	\$500	\$189	\$500
7500	Professional & Special Services	\$51,306	\$182,860	\$103,709	\$180,300

Acct Key	Description	Prior Yr Actual FY 06-07	Current Adopted FY 2007-2008	Actuals FY 2007-2008	Budget Request 2008-2009
7501	Professtional & Special Services I/F	\$650,156	\$0	\$0	\$0
7525	PSS/Data Processing	\$3,648	\$3,738	\$2,920	\$6,200
7545	PSS/Contracts	\$0	\$633,589	\$422,578	\$985,600
7600	Publications & Legal Notices	\$2,853	\$3,000	\$693	\$2,000
7630	Rent & Lease Equipment	\$3,785	\$4,000	\$3,539	\$4,000
7650	Rent & Lease - Structure	\$0	\$0	\$3,550	\$7,500
7700	Special Department Expense	\$175	\$355	\$0	\$0
7740	Transportation & Travel	\$7,008	\$7,044	\$7,085	\$7,200
7745	TT/County Garage	\$40,885	\$27,046	\$22,732	\$35,100
7750	TT/Personal Vehicle Mileage	\$1,676	\$3,000	\$743	\$2,000
7755	TT/Out of County Travel	\$4,912	\$6,000	\$8,503	\$12,400
7780	Utilities	\$11,543	\$12,700	\$10,072	\$13,200
	---TOTAL SERVICES & SUPPLIES---	\$836,204	\$950,459	\$639,103	\$1,328,300
	---Other Charges---				
7970	County Cost Allocation	\$35,102	\$66,624	\$66,624	\$30,800
7990	Misc. Depreciation	\$0	3,600	\$0	\$1,100
	---TOTAL OTHER CHARGES---	\$35,102	\$70,224	\$66,624	\$31,900
	---Equipment---				
8700	BXCARB 2.5 CARB BAM	\$0	\$20,000	\$0	0
	---TOTAL EQUIPMENT---	\$0	\$20,000	\$0	\$0
	Prior Year Adjustments			(\$117)	
	Total Expense	\$1,634,729	\$2,125,173	\$1,622,675	\$2,561,600
	Air Pollution Control District Cost	\$64,151	(\$302,633)	(\$50,292)	(\$191,800)

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