

Agenda Date: June 15, 2006
Agenda Placement: Regular
Estimated Time: 30 Minutes
Continued Item: Yes

Board Agenda Item

TO: Air Pollution Control District Board
FROM: Terry Dressler, Air Pollution Control Officer
CONTACT: Donald Kendig, Business Manager (961-8854)
SUBJECT: Adoption of the Fiscal Year 2006-07 Budget

RECOMMENDATION:

1. Hold a public hearing to consider and adopt the budget for Fiscal Year 2006-07, as presented in the *Proposed Budget – June Revise* document (Attachment A).
2. Adopt the
 - A.) Budget Resolution (Attachment B) approving the Fiscal Year 2006-07 APCD Budget, and
 - B.) Salary Resolution (Attachment C) deleting 1.5 funded and 3.75 unfunded positions, implementing a 3.4% cost of living adjustment for all units, except units 23 and 24, which still have salary negotiations pending, and
 - C.) Job Class Specifications for Supervising Accountant, Accounting Technician I-II-III, and Payroll Technician I-II (Attachment D)

DISCUSSION:

Attachment A - Proposed Budget for Fiscal Year 2006-07 – June Revise

On May 18, 2006, your Board held the first of two required public hearings on the APCD's proposed budget for Fiscal Year (FY) 2006-07. The purpose of that hearing was to solicit additional public comment and receive direction from your Board. Prior to that hearing, APCD staff held two public workshops, one at each office location.

Attached you will find the revised Proposed Budget schedules for Fiscal Year 2006-07. Significant changes to the original schedules include updates to the proposed FY 2006-07 budget amounts as follows:

- changing the estimated CPI of 4.0% to the reported April to April CPI of 4.2%, and updating the related fixed fee revenues,

- changing the budgeted salaries and benefits from an estimated 3.1% COLA, across the board, to 3.4% for all representation units, and updating the related salaries and benefits and reimbursable revenues,
- updating the job class table for the 3.4% COLA for all units, except units 23 and 24, which still have salary negotiations pending,
- correcting a transposition in the retirement rates for employees hired after October 10, 1994 resulting in a minimal salaries & benefits cost reduction,
- increasing Federal-EPA to \$480,785 (prior year funding level) for the amended EPA grant award,
- reducing Annual Fees by \$100,000, and AQAP Fees by \$1,250, for the net-effect of Celite's production cutback,
- updating the reserve and designation schedules for the net effect of the above changes on savings, and
- updating all related expenditure and revenue charts, graphs, and tables.

The proposed budget, as adjusted since the May hearing, is \$9,702,009. This is a \$11,660 increase from the original proposal of \$9,690,349. After the proposed budget is adopted, a final *Comprehensive Program Summary and Adopted Budget* document for FY 2006-07 will be prepared and published.

As I reported at the May hearing, we have identified a need to evaluate and redesign our long term plan to bring revenues and expenditures into alignment. Last year we presented your Board with a plan that, at the time, we believed would bring our revenues and expenditures into alignment over a 4 or 5 year period. The plan included creating a differential between salary COLAs and annual CPI fee increases while achieving a slight reduction in staff through attrition over the course of several years. During that time we planned to balance the budget with the savings that we had accumulated in prior years. The plan relied on all our revenue sources either remaining stable or increasing slightly by CPI.

Unfortunately, our original plan has been undermined by erosion in revenue sources due in part to reduction in production at the Celite facility and an unforeseen reduction in effort for which we bill facilities directly and are reimbursed at an hourly labor rate. At the same time, we have increased our efforts related to the implementation of statewide regulations, but have not developed new revenue sources that would pay for the new work. Also, over time, our federal grant, which we receive from the Environmental Protection Agency pursuant to Section 105 of the federal Clean Air Act, has been reduced as part of federal budgetary priorities.

There is potentially good news regarding our subvention revenue that we receive as part of the State budget. Both houses of the State legislature have recommended that subvention to air pollution control districts be doubled in fiscal Year 2006/2007. This would result in an increase of about \$100,000 in APCD revenues. This revenue cannot be budgeted at this time, as it has not been formally adopted by the legislature and signed by the governor.

All in all, it has become obvious to us that our original revenue/expenditure stabilization plan will not bring our revenues and expenditures into alignment within our forecasted time frame. Consequently, it is necessary for us to develop a new plan to address our structural deficit. I propose to begin immediately to develop that new plan. This effort will be a comprehensive assessment of the APCD strategic plan that would include recommendations to your Board regarding options for funding the APCD mission. The process will include ample opportunity for input from the Board and the public. The goal of the plan will be to provide your Board with a full and varied slate of options that could be adopted to address the deficit. I foresee that we will return in January of 2007 with a draft of the plan for your consideration and direction.

Attachment B – Budget Resolution

The attached budget resolution formalizes the adoption of the Fiscal Year 2006-07 budget.

Attachment C – Salary Resolution

The attached salary resolution amends the original Salary Resolution No. 97-05. This is an incremental process as personnel actions are brought before your Board. This resolution deletes 1.5 funded and 3.75 unfunded positions, and implements a 3.4% cost of living adjustment for all units, except units 23 and 24, which still have salary negotiations pending.

Attachment D – Revised Job Class Specifications

As part of the salary resolutions, one Accounting Technician Sr. will be deleted as part of a Fiscal Section reorganization, and the job duties will be redistributed to the remaining positions. It was timely and appropriate to review and revise class specifications to incorporate the redistribution and changes in duties. The revised job class specifications are presented for your adoption.

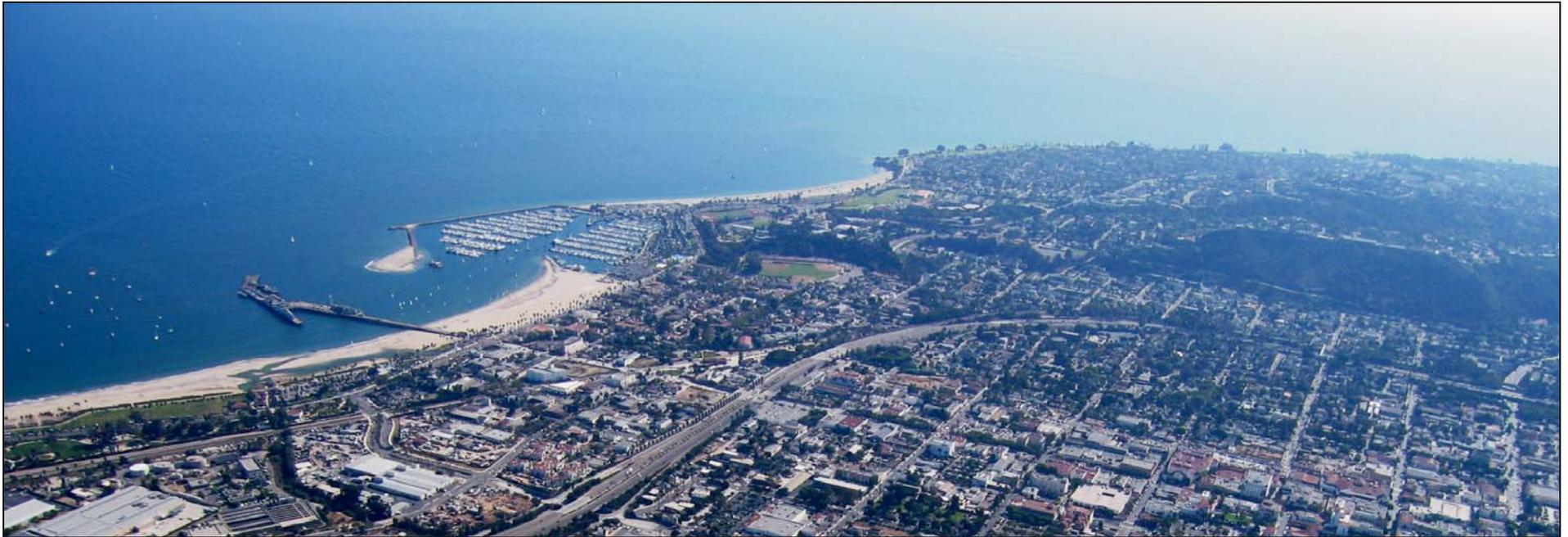
ATTACHMENT A



**Santa Barbara County
Air Pollution Control District**

Our Vision  Clean Air

Fiscal Year 2006-07 Proposed Budget - June Revise



260 North San Antonio Road, Suite A
Santa Barbara, CA 93110
805-961-8800
www.sbcapcd.org

Terry Dressler
Air Pollution Control Officer

Santa Barbara County Air Pollution Control District Board Members

Supervisor Salud Carbajal

*First District
Santa Barbara County Board of Supervisors*

Supervisor Susan Rose

*Second District
Santa Barbara County Board of Supervisors*

Supervisor Brooks Firestone

*Third District
Santa Barbara County Board of Supervisors*

Supervisor Joni Gray

*Fourth District
Santa Barbara County Board of Supervisors*

Supervisor Joe Centeno

*Fifth District
Santa Barbara County Board of Supervisors*

Councilmember Russ Hicks

City of Buellton

Councilmember Donna Jordan

City of Carpinteria

Councilmember Margaret Connell, Chair

City of Goleta

Mayor Lupe Alvarez

City of Guadalupe

Councilmember Will Schuyler, Vice Chair

City of Lompoc

Mayor Marty Blum

City of Santa Barbara

Councilmember Marty Mariscal

City of Santa Maria

Councilmember Edwin Skytt

City of Solvang

Front Cover:
Photo Courtesy of
Bo Criss, Circling Hawk Paragliding

Table of Contents

Table of Contents.....	2
Updated Financial Schedules.....	2
Fiscal Year 2006-07 District Budget at a Glance	2
Designation Summary.....	2
Discretionary Designation Detail.....	2
Fiscal Year 2006-07 District Budget	3
Budget Charts	4
Fiscal Year 2006-07 Job Class Table (Effective July 3, 2006)	5
Fiscal Year 2006-07 Operating Budgets by Division.....	6
Administration Division	6
Engineering & Compliance Division.....	6
Technology & Environmental Assessment Division.....	7

Updated Financial Schedules

Fiscal Year 2006-07 District Budget at a Glance

	Adopted FY 2005-06	Proposed FY 2006-07
Revenues	\$ 8,574,120	\$ 9,702,009
Expenditures	\$ 8,574,120	\$ 9,702,009
Staffing (positions)	55.75	54.25

(Please see following page for a complete APCD Budget schedule.)

Designation Summary

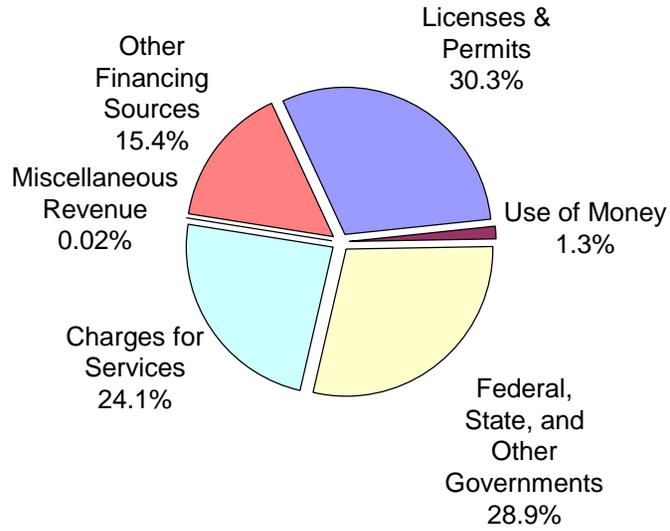
Description	Actual	Est. Act.	Est. Act.	Proposed	Proposed
	7/1/2005	FY 2005-06	6/30/2006	FY 2006-07	6/30/2007
	Amounts	Incr./(Decr.)	Amounts	Incr./(Decr.)	Amounts
Reserves:					
Imprest Cash	\$ 550	\$ -	\$ 550	\$ -	\$ 550
Reserved Receivables	12,722	-	12,722	-	12,722
Total Reserves	13,272		13,272		13,272
Designations:					
ITG Projects	1,426,654	(461,025)	965,629	(440,987)	524,642
Accumulated Capital Outlay	258,395	-	258,395	86,878	345,273
Strategic Reserve	450,000	-	450,000	-	450,000
Monitoring	174,758	13,666	188,424	(43,889)	144,535
Dry Period Reserve	652,929	120,000	772,929	111,000	883,929
Contingency	66,453	-	66,453	-	66,453
Data Acquisition System	505,825	95,788	601,613	(37,209)	564,404
Insurance Deductible	40,000	-	40,000	-	40,000
Special Investigations	20,000	-	20,000	-	20,000
Promissory Note	145,000	(145,000)	-	-	-
DMV 2\$	-	294,285	294,285	20	294,305
DMV 4\$	590,739	326,560	917,299	(413,399)	503,900
Operational Activities	866,777	(176,516)	690,261	(560,570)	129,691
Total Designations	5,197,531		5,265,289		3,967,133
Total Res. and Des.	\$ 5,210,803		\$ 5,278,561		\$ 3,980,405
Net Adjustments		\$ 67,758		\$ (1,298,156)	

Discretionary Designation Detail

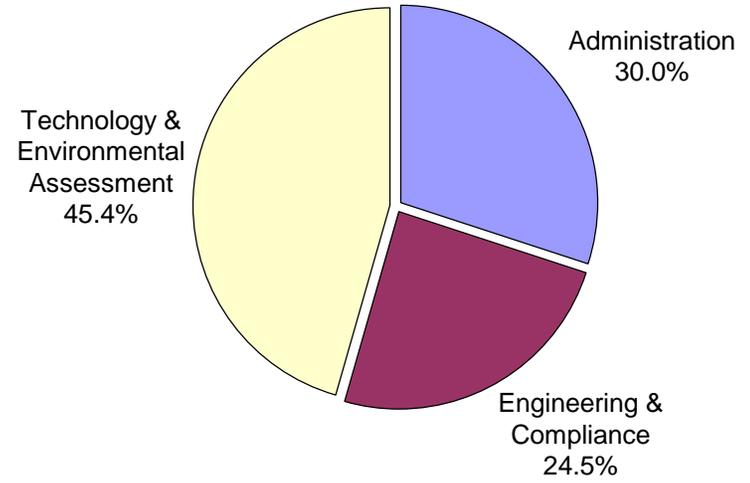
Discretionary Designations:	Est. Act.	Adopted	Adopted
	6/30/2006	FY 2006-07	6/30/2007
	Amounts	Incr./(Decr.)	Amounts
Strategic Reserve	450,000	-	450,000
Dry Period Reserve	772,929	111,000	883,929
Contingency	66,453	-	66,453
Insurance Deductible	40,000	-	40,000
Special Investigations	20,000	-	20,000
Operational Activities	690,261	(560,570)	129,691
Total	\$ 2,039,643	\$ (449,570)	\$ 1,590,073

<i>Fiscal</i>	<i>Year</i>				<i>District</i>				<i>Budget</i>
REVENUE PLAN	Actual	Adopted	Est. Act.	Proposed	EXPENDITURE PLAN	Actual	Adopted	Est. Act.	Proposed
	FY 2004-05	FY 2005-06	FY 2005-06	FY 2006-07		FY 2004-05	FY 2005-06	FY 2005-06	FY 2006-07
<i>Licenses & Permits</i>					<i>Operating Expenditures</i>				
Evaluation Fees	\$ 139,682	\$ 114,290	\$ 130,000	\$ 115,230	Administration	\$ 2,485,022	\$ 2,920,320	\$ 2,470,727	\$ 2,854,249
Asbestos Notification Fees	85,196	62,512	80,000	67,635	Engineering & Compliance	2,279,462	2,286,621	2,168,577	2,332,218
Reevaluation Fees	382,760	650,414	626,000	662,322	Technology &				
Air Toxics (AB 2588)	5,100	6,649	6,649	6,439	Environmental Assessment	2,109,271	3,233,083	2,820,062	4,317,644
Application Fees	149,048	83,120	90,000	86,618	Operating Total	6,873,755	8,440,024	7,459,366	9,504,111
Annual Fees	977,489	883,150	1,067,154	951,900	<i>Other Financing Uses</i>				
Notice of Violation	146,898	150,000	200,000	150,000	Designated for Future Uses	-	134,096	850,299	197,898
MVFF Fee	21,732	32,407	26,640	27,054	Expenditure Plan Total	<u>\$ 6,873,755</u>	<u>\$ 8,574,120</u>	<u>\$ 8,309,665</u>	<u>\$ 9,702,009</u>
Source Test Fee	41,546	51,950	54,000	53,306	CHARACTER OF EXPENDITURES				
DAS	309,529	309,622	314,091	324,052		Actual	Adopted	Est. Act.	Proposed
Monitoring	454,368	481,531	472,088	491,954		FY 2004-05	FY 2005-06	FY 2005-06	FY 2006-07
<i>Use of Money</i>					<i>Operating Expenditures</i>				
Interest	120,519	140,000	130,000	125,000	Regular Salaries	\$ 3,907,998	\$ 4,099,593	\$ 3,758,594	\$ 4,077,473
<i>Federal, State, and Other Governments</i>					Benefits	857,851	881,739	884,844	966,092
Federal-EPA	571,890	481,650	481,650	480,785	Salaries & Benefits Total	4,765,849	4,981,332	4,643,438	5,043,565
Motor Vehicle \$4	1,397,340	1,300,000	1,400,000	1,400,000	Services & Supplies	1,699,441	2,837,672	2,298,642	3,946,879
Motor Vehicle \$2		628,655	670,000	700,000	Other Charges	262,062	326,520	310,723	322,667
State-ARB	105,072	100,000	105,000	100,000	Fixed Assets	123,324	149,500	77,000	191,000
Other Governments	79,224	115,000	120,000	120,000	Principle	17,394	124,090	129,563	-
<i>Charges for Services</i>					Interest	5,685	20,910	-	-
Environmental Review	8,382	7,192	11,600	7,547	Operating Total	<u>\$ 6,873,755</u>	<u>\$ 8,440,024</u>	<u>\$ 7,459,366</u>	<u>\$ 9,504,111</u>
AQAP Fees	267,687	259,750	294,424	289,328					
Reimbursement Charges- Air Pollution	1,255,300	1,158,070	1,237,328	2,042,785					
<i>Miscellaneous Revenue</i>									
	3,021	1,500	10,500	4,000					
Revenue Total	6,521,783	7,017,462	7,527,124	8,205,955					
<i>Other Financing Sources</i>									
Release of Designations	351,972	1,556,658	782,541	1,496,054					
Revenue Plan Total	<u>\$ 6,873,755</u>	<u>\$ 8,574,120</u>	<u>\$ 8,309,665</u>	<u>\$ 9,702,009</u>					

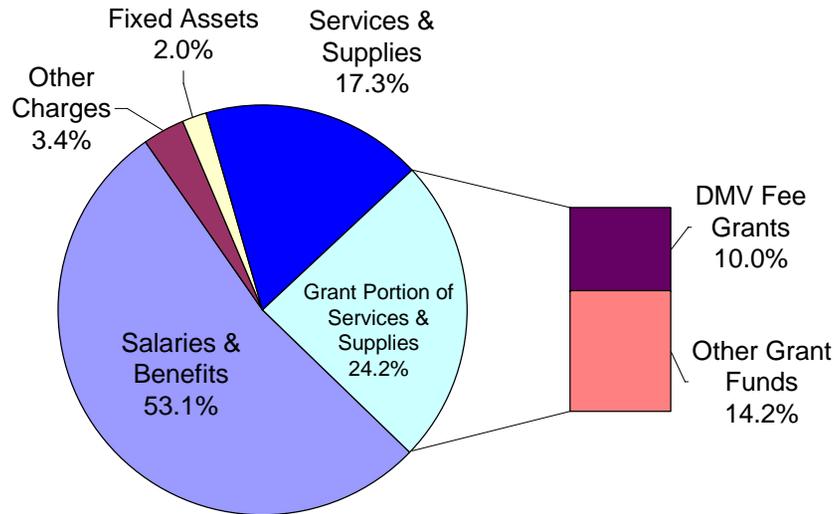
Budget Charts



Revenue Plan



Expenditure Plan



Character of Expenditures

Fiscal Year 2006-07 Job Class Table (Effective July 3, 2006)

Position Number	Classification Title	Adopted FY 2005-06	Additions / Deletions	Proposed FY 2006-07	Range Number	Monthly Equivalent Salary Range (A-E)	Representation Unit
Funded Positions							
n/a	ACCOUNTS SPECIALIST	2.00	-2.00	0.00	n/a	n/a	n/a
157	ACCOUNTING TECHNICIAN I/II	1.00	1.00	2.00	4750/5050	2593-3676	24
159	ACCOUNTING TECHNICIAN III	0.00	0.00	0.00	5350	3497-4269	24
390	AIR POLLUTION CONTROL OFFICER	1.00		1.00	7444	9938-12132	41
420	AIR POLLUTION INSPECTOR SUPV.	1.00		1.00	6234	5435-6635	29
435/436	AIR QUALITY ENGINEER I/II	7.50		7.50	5834/6034	4452-6005	28
437	AIR QUALITY ENGINEER III	3.50	-0.50	3.00	6234	5435-6635	28
438	AIR QUALITY ENGINEERING SUPV.	3.00		3.00	6534	6312-7706	29
444	AIR QUALITY INFORMATION SPECIALIST	1.00		1.00	5854	4497-5490	28
442	AIR QUALITY SPECIALIST III	2.00		2.00	6084	5043-6157	28
1362	BUSINESS MANAGER	1.00		1.00	6674	6679-8263	43
2149	DATA PROCESS SUPERVISOR	1.00		1.00	6574	6439-7861	32
2174	DEPT. DP SPECIALIST SR.	1.75		1.75	5968	4760-5811	24
490	DIVISION MANAGER	2.00		2.00	6824	7295-8905	43
2553	EDP SYS. & PROG. ANALYST I/II	1.00		1.00	6040/6190	4934-6491	24
2555	EDP SYS. & PROG. ANALYST III	1.00		1.00	6340	5730-6995	24
442	EMISSIONS INVENTORY/PLANNING SPECIALIST III	2.00		2.00	6084	5043-6157	28
3421	EXECUTIVE SECRETARY/BOARD CLERK	1.00		1.00	5794	4364-5328	32
5740	HUMAN RESOURCES OFFICER	1.00		1.00	6214	5381-6569	43
417/418	INSPECTION SPECIALIST I/II	3.00		3.00	5524/5724	3814-5145	28
419	INSPECTION SPECIALIST III	6.00		6.00	5924	4656-5685	28
440/441	MONITORING SPECIALIST I/II	1.00		1.00	5654/5834	4070-5435	28
442	MONITORING SPECIALIST III	2.00		2.00	6084	5043-6157	28
1702	OFFICE TECHNICIAN	3.00	1.00	4.00	4854	2731-3334	23
n/a	OFFICE TECHNICIAN - CONFIDENTIAL	1.00	-1.00	0.00	n/a	n/a	n/a
155	PAYROLL TECHNICIAN I/II	0.00	1.00	1.00	4676/4976	2499-3543	24
439	PERMIT TECHNICIAN I/II	1.00		1.00	5130/5330	3134-4227	23
431	PLANNING & TECHNOLOGY SUPERVISOR	1.00		1.00	6544	6344-7745	29
445	PRINCIPAL MONITORING SPECIALIST	1.00		1.00	6184	5301-6472	28
443	PUBLIC INFORMATION AND COMMUNITY PROGRAMS SUPV.	1.00		1.00	6374	5828-7115	29
n/a	SENIOR ACCOUNTS TECHNICIAN	1.00	-1.00	0.00	n/a	n/a	n/a
16	SUPERVISING ACCOUNTANT	1.00		1.00	6162	5243-6401	32
TOTAL NUMBER OF FUNDED POSITIONS		55.75	-1.50	54.25			
Unfunded Positions							
n/a	ACCOUNTS TECHNICIAN	2.00	-2.00	0.00	n/a	n/a	n/a
n/a	AIR QUALITY ENGINEER I/II	0.50	-0.50	0.00	n/a	n/a	n/a
437	AIR QUALITY ENGINEER III	0.50	0.50	1.00	6234	5435-6635	28
n/a	AIR QUALITY SPECIALIST I/II	0.75	-0.75	0.00	n/a	n/a	n/a
n/a	INSPECTION SPECIALIST I/II	1.00	-1.00	0.00	n/a	n/a	n/a
TOTAL NUMBER OF UNFUNDED POSITIONS		4.75	-3.75	1.00			
TOTAL NUMBER OF POSITIONS		60.50	-5.25	55.25			

Fiscal Year 2006-07 Operating Budgets by Division

Administration Division

EXPENDITURE PLAN				
	Actual FY 2004-05	Adopted FY 2005-06	Est. Act. FY 2005-06	Proposed FY 2006-07
<i>Operating Expenditures</i>				
Administrative Overhead	\$ 1,074,837	\$ 1,322,922	\$ 1,188,981	\$ 1,150,292
Fiscal and Executive	684,317	752,837	658,962	772,401
Human Resources	177,201	101,683	104,445	137,042
Information Technology	548,667	742,878	518,339	794,514
Operating Total	<u>2,485,022</u>	<u>2,920,320</u>	<u>2,470,727</u>	<u>2,854,249</u>
<i>Other Financing Uses</i>				
Designated Future Uses	-	-	95,788	40,370
Expenditure Plan Total	<u>\$ 2,485,022</u>	<u>\$ 2,920,320</u>	<u>\$ 2,566,515</u>	<u>\$ 2,894,619</u>

CHARACTER OF EXPENDITURES				
	Actual FY 2004-05	Adopted FY 2005-06	Est. Act. FY 2005-06	Proposed FY 2006-07
<i>Operating Expenditures</i>				
Regular Salaries	\$ 974,497	\$ 1,058,276	\$ 905,231	\$ 1,062,426
Benefits	213,913	241,472	212,899	269,977
Salaries & Benefits Total	<u>1,188,410</u>	<u>1,299,748</u>	<u>1,118,130</u>	<u>1,332,403</u>
Services & Supplies	1,134,316	1,247,932	1,093,966	1,309,685
Other Charges	104,763	152,640	129,068	137,161
Fixed Assets	34,454	75,000	-	75,000
Principle	17,394	124,090	129,563	-
Interest	5,685	20,910	-	-
Operating Total	<u>\$ 2,485,022</u>	<u>\$ 2,920,320</u>	<u>\$ 2,470,727</u>	<u>\$ 2,854,249</u>

Engineering & Compliance Division

EXPENDITURE PLAN				
	Actual FY 2004-05	Adopted FY 2005-06	Est. Act. FY 2005-06	Proposed FY 2006-07
<i>Operating Expenditures</i>				
Administrative Overhead	\$ 330,529	\$ 375,123	\$ 302,043	\$ 356,327
Permitting, Compliance, and Enforcement	1,887,595	1,776,967	1,807,136	1,874,919
Air Toxics	61,338	134,531	59,398	100,972
Operating Total	<u>2,279,462</u>	<u>2,286,621</u>	<u>2,168,577</u>	<u>2,332,218</u>
<i>Other Financing Uses</i>				
Designated Future Uses	-	120,000	120,000	130,968
Expenditure Plan Total	<u>\$ 2,279,462</u>	<u>\$ 2,406,621</u>	<u>\$ 2,288,577</u>	<u>\$ 2,463,186</u>

CHARACTER OF EXPENDITURES				
	Actual FY 2004-05	Adopted FY 2005-06	Est. Act. FY 2005-06	Proposed FY 2006-07
<i>Operating Expenditures</i>				
Regular Salaries	\$ 1,734,904	\$ 1,795,014	\$ 1,653,784	\$ 1,727,327
Benefits	380,832	377,467	417,006	402,527
Salaries & Benefits Total	<u>2,115,736</u>	<u>2,172,481</u>	<u>2,070,790</u>	<u>2,129,854</u>
Services & Supplies	142,910	85,060	54,821	170,964
Other Charges	20,816	14,580	25,966	19,400
Fixed Assets	-	14,500	17,000	12,000
Operating Total	<u>\$ 2,279,462</u>	<u>\$ 2,286,621</u>	<u>\$ 2,168,577</u>	<u>\$ 2,332,218</u>

ATTACHMENT B

BE IT FURTHER RESOLVED that said budget will be prepared in final form by the Control Officer and the Auditor-Controller in accordance with the requirements, determinations and actions of the District Board and the requirements of the State Controller's Office.

BE IT FURTHER RESOLVED that the Control Officer and Auditor-Controller in compiling the final budget are authorized to make adjustments where the fiscal year 2005-06 actual year-end closing figures for any fund differ from the budget estimates and to make any final budget changes required to balance the budget by adjusting the Appropriation for Contingencies and applicable Designation accounts of the various funds.

BE IT FURTHER RESOLVED that the fees and charges for services listed in the proposed budget and as increased, modified and revised and finally settled are hereby incorporated into the financing of the final budget.

BE IT FURTHER RESOLVED that, as appropriate during the fiscal year, and upon receipt of proper documentation by the Auditor-Controller's office, the Auditor-Controller is authorized to adjust appropriations and revenue estimates.

BE IT FURTHER RESOLVED that the Control Officer is hereby delegated the authority to transfer appropriations between object levels within the District budget units, as provided in Government Code section 29125.

BE IT FURTHER RESOLVED that the Control Officer and Auditor-Controller, in compiling the final budget, are authorized to make ministerial budget changes and to transfer appropriations to or from designated fund balances and contingencies to balance the budget for the various funds governed by the District.

BE IT FURTHER RESOLVED that the Control Officer and Auditor-Controller are authorized to make adjustments to the final budget throughout fiscal year 2006-07 for line item accounts 3381 Unrealized Gain/Loss on Investments and 9797 Designated-Unrealized Gains to properly record changes in the fair value of investments.

BE IT FURTHER RESOLVED that the Control Officer and Auditor-Controller are authorized to make adjustments to the final budget throughout fiscal year 2006-07 for line item account 3380 Interest Income and various designation accounts in order to properly record designation increases in operating funds due to interest income in the underlying agency fund.

BE IT FURTHER RESOLVED that the Control Officer and Auditor-Controller are authorized to make any adjustments to the final budget for fiscal year 2006-07 in order to comply with any Governmental Accounting Standards Board Pronouncements or to conform the budget to Generally Accepted Accounting Principles.

BE IT FURTHER RESOLVED that a copy of said final budget will remain on file with the Clerk of the District Board.

PASSED, APPROVED, AND ADOPTED by the Santa Barbara County Air Pollution Control District Board, County of Santa Barbara, State of California, this 15th day of June 2006, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Clerk of the Board

Chair, Santa Barbara County
Air Pollution Control District Board

BY: _____

APPROVED AS TO FORM:
Stephen Shane Stark
County Counsel

APPROVED AS TO
ACCOUNTING FORM
Robert W. Geis, CPA
Auditor-Controller

BY: _____
Deputy County Counsel

BY: _____
Auditor-Controller

ATTACHMENT C

Passed and Adopted by the Air Pollution Control District Board of the County of Santa Barbara, State of California, this 15th day of June, 2006, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Clerk of the Board

Chair, Santa Barbara County
Air Pollution Control District Board

BY: _____

APPROVED AS TO FORM:
Stephen Shane Stark
County Counsel

APPROVED AS TO
ACCOUNTING FORM
Robert W. Geis, CPA
Auditor-Controller

BY: _____
Deputy County Counsel

BY: _____
Auditor-Controller

ATTACHMENT D



Accounting Supervisor

Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications may not include all duties performed by individuals within a classification. In addition, specifications are intended to outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

DEFINITION:

Under direction manages the day to day operations of the Fiscal section. Evaluates performance and provides supervision of fiscal and/or clerical staff, develops desk procedures, establishes work standards for section, and serves as facilities coordinator. Performs other duties as assigned.

CLASS CHARACTERISTICS:

This is the advanced professional accounting class requiring the performance of the full range of complex professional accounting duties that require application analysis and interpretation of accounting principles and accepted practices. This class is distinguished from the Business Manager in that the latter has overall responsibility for planning, organizing, reviewing, and directing the activities and goals of the Administrative division.

ESSENTIAL FUNCTIONS: *(includes but are not limited to the following)*

These functions may not be present in all positions in multiple position classes. When a position is to be filled, the essential functions will be noted in the announcement of position availability.

- Plans and organizes fiscal staff assignments
- Supervises, evaluates, and provides feedback on staff performance
- Coordinates and prepares internal annual budget including calculation of labor costs and overhead rates
- Reviews accounting transactions to ensure compliance with Generally Accepted Accounting Principles and Governmental Accounting Standards Board pronouncements as well as other contractual requirements
- Coordinates annual external and internal audits
- Posts journal entries and closes accounting periods for the District accounting program
- Prepares and reviews monthly revenue and expenditure financial status reports
- Reviews fiscal policies and procedures and propose revisions as necessary

- Prepares and reports on section goals and objectives
- Answers and investigates facility requests and coordinate with general services and outside contractors for completion
- Performs a variety of financial analysis, report generation, and performs internal audits as requested
- Reviews and recommends new and updated accounting software/systems and assists in their implementation

WORKING CONDITIONS:

Work is performed in an office environment. Occasional out of town travel may be required. Position requires prolonged sitting, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data on the computer, and acute hearing is required when providing telephone service and communicating in person. The need to lift, drag and push files, computer reports or other materials weighing up to 30 pounds also is required.

QUALIFICATION GUIDELINES: *(The following are minimal qualifications necessary for entry into the classification)*

Education and/or Experience

Any combination of education and/or experience that has provided the knowledge, skills, and abilities necessary for acceptable job performance. Example combinations include:

Graduation with a bachelor's degree from an accredited college or university preferably with a major in accounting, finance, business or public administration or a closely related field and four years of progressively responsible professional accounting or municipal finance experience.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position)*

Knowledge of:

Budgeting, cash management techniques; principles and practices of operational auditing and cost accounting; GAAP, GAAS, and GASB pronouncements; local, state and federal laws and regulations pertaining to financial reporting, accounting, and payroll; personnel and payroll practices related to Fair Labor Standards Act, benefits, and workers compensation; accounting and payroll software; Microsoft Access, Excel, Word and Outlook.

Ability to:

Communicate effectively orally and in writing; plan, direct, organize, carry out, and/or evaluate comprehensive accounting studies and analyses, and special projects; prepare clear, complete, and technically accurate reports; plan, assign, coordinate, organize and prioritize work; train and supervise staff; establish and evaluate performance standards; prepare and monitor budgets; gather and analyze data; prepare and present data in

logical format; establish and maintain effective working relationships; identify, research, analyze, and solve accounting problems and evaluate engineering plans, specifications, technical reports and blueprints; perform complex mathematical and statistical analyses; interpret, explain, and enforce regulations and policies; develop recommendations based on findings, and reach sound and defensible conclusions; collect environmental and stationary source emission data; work effectively with various governmental agencies, private firms, and the general public; analyze situations and take effective action; speak before groups, organizations, regulatory bodies and professional meetings, respond constructively to conflict and develop effective resolutions.

Skill to:

Handle interpersonal conflicts; effectively resolve conflicts; operate standard office equipment such as an office computer, ten key, copier, shredder, telephone, voicemail, and fax and a variety of word processing, data management, and other software applications.

SPECIAL REQUIREMENTS:

Possession of or ability to obtain a Class C California driver's license and a satisfactory driving record.

FLSA– Exempt

Form 700 Required

Confidential/Unrepresented Unit 32

Adopted:



Accounting Technician I/II/III

Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications may not include all duties performed by individuals within a classification. In addition, specifications are intended to outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

DEFINITION:

Under (I) supervision (II) general supervision (III) limited supervision performs specialized and technical accounting and financial recordkeeping support work in a variety of accounting functions including accounts payable, accounts receivable, financial reporting, and grant applications; performs other duties as assigned.

CLASS CHARACTERISTICS:

The Accounting Technician I is the entry and training class of the series. Incumbents work under immediate supervision while performing routine and less complex accounting and recordkeeping assignments that become increasingly complex over time and require less supervision as additional skills and abilities are acquired. The Accounting Technician II is the fully experienced, journey level class of the series which requires performance of more difficult tasks requiring a working knowledge of accounting principles and practices, financial recordkeeping, and budget preparation. The Accounting Technician III is the advanced journey level class of the series; works with minimal supervision and may either be a lead worker or supervise a project providing guidance and oversight to other support staff. Incumbents in this class are responsible for performing complex fiscal transactions requiring the application of multiple guidelines.

The Accounting Technician series is distinguished from the Payroll Technician series in that the latter is limited in the scope of duties performed, specializing in payroll preparation and reporting functions. The Accounting Technician series is distinguished from the Accounting Supervisor in that the latter is the technical expert performing professional level accounting work and has supervisory responsibilities.

ESSENTIAL FUNCTIONS: *(includes but are not limited to the following)*

These functions may not be present in all positions in multiple position classes. When a position is to be filled, the essential functions will be noted in the announcement of position availability.

- Reviews accounting and financial documents to ensure accuracy, completeness of information and proper authorization and compliance for District policies and procedures
- Process payments for accounts payable, contracts and advisory boards

- Prepares deposits by matching payments to accounts receivable, determining correct account designations of pre-paid payments, and posting payments to customer accounts
- Performs monthly balancing of trust fund, revenue, and expenditure data
- Distributes petty cash; processes travel requests, purchase requests, and expense reimbursements verifying budget allocations
- Prepares monthly labor invoices for monthly, semi- annual and annual billings
- Monitors labor expenses, services, and supplies against budget appropriations and actual expenditures and generates reports
- Performs annual renewal of purchase contracts and purchase orders
- Prepares financial applications for grant submissions; maintains files and records and produces quarterly and final progress reports
- Conducts monthly balancing of accounts payable and accounts receivable ledgers and/or general ledger financial systems to ensure accuracy of transactions
- Acts as back up for other fiscal line staff

WORKING CONDITIONS:

Work is performed in an office environment. Position requires prolonged sitting, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data on the computer, and acute hearing is required when providing telephone service and communicating in person. The need to lift, drag and push files, computer reports or other materials weighing up to 30 pounds also is required.

QUALIFICATION GUIDELINES: *(The following are minimal qualifications necessary for entry into the classification)*

Education and/or Experience

Any combination of education and/or experience that has provided the knowledge, skills, and abilities necessary for acceptable job performance. Example combinations include:

Accounting Technician I

Successful completion of an equivalent of 15 units from an accredited learning institution in the disciplines of accounting, finance, business or public administration or a closely related field.

Accounting Technician II

Successful completion of an equivalent of 30 units from an accredited learning institution in the disciplines of accounting, finance, business or public administration or a closely related field; **and** two years equivalent experience of an Accounts Technician I. An Associate's degree or higher in any of the preferred disciplines may be substituted for one year of experience.

Accounting Technician III

Graduation with the equivalent of an Associate's degree from an accredited college or university preferably with a major in accounting, finance, business or public administration or a closely related field; two years equivalent experience of an Accounts Technician II; **and** one additional year of increasingly responsible professional experience performed in an independent manner. A bachelor's degree in any of the preferred disciplines may be substituted for one year of experience.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position)*

Knowledge of:

Principles and practices of double entry accounting; principles and practices of purchasing; account structures; financial reports and reporting; computerized accounting system software; year end closing procedures and practices including the accrual process; basic business math; Microsoft Access, Excel, Word and Outlook.

Ability to:

Communicate effectively orally and in writing; prepare clear, complete, and technically accurate reports; gather and analyze data; prepare and present data in logical format; identify, research, and solve accounting problems; perform mathematical calculations related to financial transactions; create electronic databases and spreadsheets; read and understand District and County policies and procedures; interpret and work with large amounts of numeric data; perform multiple tasks and meet numerous deadlines; form conclusions and make sound decisions; operate a computer and related financial software; safely operate a District vehicle; establish and maintain effective working relationships.

Skill to:

Accurately input both alpha and numeric data into spreadsheets and databases; operate a 10-key calculator by touch; operate standard office equipment such as an office computer, copier, shredder, telephone, voicemail, and fax and a variety of word processing, data management, and other software applications.

SPECIAL REQUIREMENTS:

Possession of or ability to obtain a Class C California driver's license and a satisfactory driving record.

FLSA - Non Exempt
EIU Unit 23

Adopted:



Payroll Technician I/II

Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications may not include all duties performed by individuals within a classification. In addition, specifications are intended to outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

DEFINITION:

Under (I) supervision (II) general supervision performs technical and detailed work in the preparation, review, processing, and maintenance of payroll records and documents; performs other duties as assigned.

CLASS CHARACTERISTICS:

The Payroll Technician I is the entry and training class of the series. Incumbents work under immediate supervision while performing routine and less complex payroll, timekeeping, recordkeeping assignments that become increasingly complex over time and require less supervision as additional skills and abilities are acquired. The Payroll Technician II is the fully experienced, journey level class of the series which requires performance of more difficult tasks requiring a working knowledge of payroll principles and practices, FLSA requirements, and required reporting.

The Payroll Technician series is distinguished from the Accounting Technician series in that the latter performs specialized and difficult accounting functions related to accounts receivable, accounts payable, as well as budget tracking and preparation. The Payroll Technician series is distinguished from the Accounting Supervisor in that the latter is the technical expert and has supervisory responsibilities.

ESSENTIAL FUNCTIONS: *(includes but are not limited to the following)*

These functions may not be present in all positions in multiple position classes. When a position is to be filled, the essential functions will be noted in the announcement of position availability.

- Receives, reviews, and processes payroll records, documentation, leave slips, and related paperwork; audits documents for completeness, accuracy and conformance with federal, state, and district regulations
- Inputs payroll information into payroll software and uploads information to ADP for warrant generation
- Prepares a variety of reports for federal and state tax payments, worker's compensation premium payments, and workers compensation audits
- Prepares deposits for employee payments, federal and state taxes, third party payments, and retirement contributions

- Calculates and inputs annual changes to retirement rates and employee COLAs
- Inputs mid-year and annual benefit election changes
- Reconciles monthly benefit vendor invoices with employee deductions
- Provides staff information regarding requests for payroll related inquiries
- Serves as a back up for other fiscal line positions

WORKING CONDITIONS:

Work is performed in an office environment. Position requires prolonged sitting, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data on the computer, and acute hearing is required when providing telephone service and communicating in person. The need to lift, drag and push files, computer reports or other materials weighing up to 30 pounds also is required.

QUALIFICATION GUIDELINES: *(The following are minimal qualifications necessary for entry into the classification)*

Education and/or Experience

Any combination of education and/or experience that has provided the knowledge, skills, and abilities necessary for acceptable job performance. Example combinations include:

Payroll Technician I

Successful completion of an equivalent of 15 units from an accredited learning institution in the disciplines of accounting, finance, business or public administration or a closely related field.

Payroll Technician II

Successful completion of an equivalent of 30 units from an accredited learning institution in the disciplines of accounting, finance, business or public administration or a closely related field **and** two years equivalent experience of a Payroll Technician I. An Associate's degree or higher in any of the preferred disciplines may be substituted for one year of experience.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position)*

Knowledge of:

Recordkeeping requirements, rules and regulation related to the payroll process; federal and state reporting guidelines and requirements; business arithmetic including percentages, decimals, and basic bookkeeping; basic payroll methods and procedures; IRS requirements pertaining to cafeteria plans and tax implications; accounting

structures as they relate to payroll; FLSA regulations as they pertain to overtime; Microsoft Access, Excel, Word and Outlook.

Ability to:

Communicate effectively orally and in writing; prepare clear, complete, and technically accurate reports; gather and analyze data; prepare and present data in logical format; identify, research, and solve payroll problems; reconcile accounts; perform mathematical calculations related to payroll processing; create electronic databases and spreadsheets; read and understand District and County policies and procedures; interpret and work with large amounts of numeric data; perform multiple tasks and meet numerous deadlines; form conclusions and make sound decisions; operate a computer and related payroll software; safely operate a District vehicle; establish and maintain effective working relationships.

Skill to:

Accurately input both alpha and numeric data into spreadsheets and databases; operate a 10-key calculator by touch; operate standard office equipment such as an office computer, copier, shredder, telephone, voicemail, and fax and a variety of word processing, data management, and other software applications.

SPECIAL REQUIREMENTS:

Possession of or ability to obtain a Class C California driver's license and a satisfactory driving record.

FLSA– I/II Non Exempt
SEIU Unit 23

Adopted: