#### **North Coast Unified** Air Quality Management District

707 L Street, Eureka, CA 95501 (707) 443-3093 www.ncuagmd.org



**Board Chair** 

#### Meeting of the **North Coast Unified Air Quality Management District Governing Board of Directors**

Thursday, May 16, 2024 at 10:00 a.m., NCUAQMD District Office 707 L Street, Eureka, CA 95501

#### **AGENDA**

1. 10:00 A.M. Call to Order Clerk 2. Roll Call **Board Chair** 3. **Changes or Deletions to Agenda** CONSENT AGENDA **Board Chair** 4. Consider Approving the Consent Agenda, Items for action, 4.1 through 4.2: The Board may approve the Consent Agenda by single motion in whole or in part with or without further discussion. Action Requested: Approve Consent Agenda Items 4.1 through 4.2. 4.1 By Consent, Approve Minutes of April 29, 2024 Board Meeting 4.2 By Consent, Accept and File District Activity Report

#### **REGULAR AGENDA**

5.	<b>Public Comment Period</b> (pursuant to Government Code section 54954.3(a))	Board Chair
6.	Proposed Increase to District X-Factor <u>Action Requested</u> : Approve Resolution 2024-3: Increase  District X-Factor	APCO
7.	Public Hearing: Proposed FY 2024-25 District Budget Action Requested: Close Public Hearing and Adopt the Proposed FY 2024-25 District Budget by Roll-Call Vote	APCO
8.	APCO Report	APCO
9.	Board Member Reports	Board Chair
10.	Adiournment	Board Chair

The meeting rooms are ADA accessible. Accommodations and access to NCUAQMD meetings for people with special needs must be requested of the Clerk in advance of the meeting.

# Agenda Item: 1 Call to Order

# Agenda Item: 2 Roll Call

# Agenda Item: 3 Changes & Deletions to the Agenda

# Agenda Item: 4 Consent Agenda

# Agenda Item: 4.1

#### North Coast Unified Air Quality Management District

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# Minutes of the Special Meeting of the North Coast Unified Air Quality Management District Governing Board of Directors Meeting of April 29, 2024

The meeting was called to order by Chair Chris Howard at 2:03 p.m. at the NCUAQMD District Office: 707 L Street, Eureka, CA.

The meeting location was made available to the public.

#### **MEMBERS PRESENT:**

Rex Bohn Humboldt County Supervisor
Dan Frasier Trinity County Supervisor
Chris Howard Del Norte County Supervisor
Alexandra Stillman City of Arcata Councilmember

**MEMBERS ABSENT:** 

Mike Wilson Humboldt County Supervisor

**STAFF PRESENT:** 

Jason Davis Deputy APCO Erin Squire Clerk of the Board

OTHERS PRESENT:

Nancy Diamond District Counsel

Agenda Item 1: Call to Order

Agenda Item 2: Roll Call

Agenda Item 3: Changes or Deletions to the Agenda

Agenda Item 4: Consider Approving the Consent Agenda

4.1: Approve Minutes of the March 21, 2024 Board Meeting

4.2: By Consent, Accept and File District Activity Report

A motion offered by Councilmember Stillman duly seconded by Supervisor Frasier to Adopt Consent Agenda Items 4.1-4.2, is hereby APPROVED by the North Coast Unified Air Quality Management District Board of Directors on this 29<sup>th</sup> day of April 2024, by the following votes:

UNANMIOUS PASS by the following vote:

Ayes: Supervisor Frasier, Supervisor Howard and Councilmember Stillman (3)

Nays: None (0) Abstain: None (0)

Absent: Supervisor Bohn and Supervisor Wilson (2)

There was no public comment.

#### Agenda Item 5: Public Comment Period

There was no public comment made during the meeting. One public comment made by email was included in the board packet.

#### Agenda Item 6: Reserve Fund Status

Supervisor Bohn entered the meeting at 2:07 p.m.

Staff provided an update on the Reserve Fund status.

There was no public comment.

#### Agenda Item 7: Increase X-Factor by Consumer Price Index

Staff presented the basis for the requested X-Factor increase. Board discussion ensued.

A motion offered by Councilmember Stillman duly seconded by Supervisor Howard, to Approve Resolution 2024-1: Increase District X-Factor by Consumer Price Index (CPI), is hereby APPROVED by the North Coast Unified Air Quality Management District Board of Directors on this 29<sup>th</sup> day of April 2024, by the following votes:

UNANIMOUS PASS by the following Roll Call vote:

Supervisor Bohn Aye
Supervisor Frasier Aye
Supervisor Howard Aye
Councilmember Stillman Aye
Supervisor Wilson Absent

There was no public comment.

#### Agenda Item 8: Public Hearing: Proposed FY 2024-25 District Budget

The Budget Public Hearing was opened at 2:20 p.m. by Board Chair Howard. The Deputy APCO introduced the Proposed 2023-24 FY Operating Budget with a PowerPoint presentation. The presentation was not included in the published board packet and is attached. A handout was also provided to show the Proposed FY 2024-25 District Budget with the COP increase passed with Agenda Item 7. This handout is also attached.

The Public Hearing was Continued to the next Regular Board meeting on May 16, 2024.

There was no public comment.

#### Agenda Item 9: APCO Report

The Deputy APCO gave a report on the Enhanced Emission Inventory Reporting Obligations: CTR & EICG

#### Agenda Item 10: Board Member Reports

There were no Board Member Reports.

#### Agenda Item 11: Adjournment

The Governing Board Meeting was adjourned at 2:44 p.m.

#### Clerk of the Board Certification:

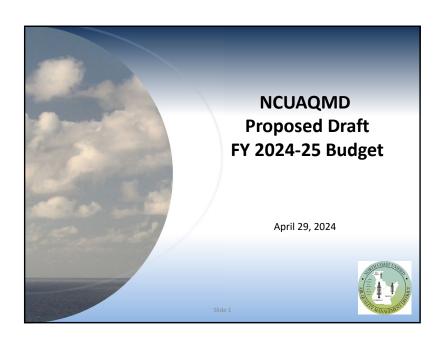
I hereby certify the foregoing to be a full, true, and correct original record of the above-entitled meeting of the North Coast Unified Air Quality Management District Board of Directors held at the above date and time.

ERIN SQUIRE

Clerk of the Board

Date

The meeting rooms are ADA accessible. Accommodations and access to NCUAQMD meetings for people with special needs must be requested of the Clerk in advance of the meeting.



# FY 2024-25 Proposed Budget Background Information

Prior FY (2023-24) budget review:

- No increase beyond CPI was made.
- No major mid-year adjustments were needed.

Slide 2



# FY 2024-25 Proposed Budget Background Information

- ✓ Noticed per California Health & Safety Code, Section 40131.
- √ 30-day public comment period began March 29, 2024.
- ✓ Initial public hearing noticed April 29, 2024.
- ✓ Public comment period ends at next scheduled Board. meeting when final budget proposed/adopted.
- ✓ Proposed Draft Budget has been available for public review in the District office and on the website.
- ✓ No public comments have been received.



#### FY 2024-25 Proposed Budget

#### **Unique Aspects to District Budgeting**

- Revenue items can vary greatly (permits, applications, major source (Title V) fees on production/usage, fees based on emissions, grant admin, etc.).
- Expense items can vary greatly (wildfire response unfunded, Group Insurance rate increases, air monitoring station equipment repairs, grant admin, etc.).
- > Reimbursement income from grants may not match grant amount allocated under agreement.
- Grant Administration funds may be received in a prior FY and spent from the Reserve Fund in another FY.
- Liability obligations: \$2.2 million toward OPEB \$3.3 million, Pension \$916k

Slide 4



### FY 2024-25 Proposed Budget Reserve Fund Discussion

- ➤ Liability obligations from last actuarial(s):
  - OPEB \$3.3million
  - Pension \$916k
- Reserve Fund in 2024 was \$2.5 million
- Governing Board approved \$2.2 million toward PARS OPEB Trust
- ➤ Remaining Reserve Fund balance is estimated at \$300,000

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### FY 2024-25 Proposed Budget Key Highlights

- Overall Proposed Budget is very similar to last adopted FY budget.
- ➤ The current \$2.4 million dollar Operating Budget, includes management of \$15.2 million dollars in grant programs.
- The Proposed Budget as initially noticed does not include CPI.

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#### FY 2024-25 Proposed Budget

**Key Items Impacting a Balanced Budget** 

#### Significant items on Income side:

- Decrease in revenue from loss of Major Title V source anticipated. [Budget Acct #43150]
- Actual revenue for the FY from grant reimbursements varies despite grant amount accepted; use of carryover.
- Anticipated revenue this FY from Rx Fire Grant to cover costs of outreach
- There have been no increases beyond CPI to fee tables for permitted sources (X-Factor) in over 8 years.
- Down the road concern Burn Permit Fees still at 2019 rates (despite current fees for some NS permits and SMPs are offset by Rx Fire Grant).

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#### FY 2024-25 Proposed Budget

**Key Items Impacting a Balanced Budget** 

#### Significant items on Expense side:

- Increase in pension liability (CalPERS). [#60150]
- Increases in Group Insurance Plans by CalPERS continues to affect health plan premiums for both employees and retirees. [#60175, #60184]
- Slight increase in Personnel costs. [#60050]
- Increase in Workers' Comp Insurance. [#60190]
- Over the years there have been steady increases in insurance (SDRMA), health insurance, software/online programs, communications, memberships (CSDA, CAPCOA, etc.), etc.

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#### FY 2024-25 Proposed Budget

**Preliminary Steps to Balance the Budget** 

- ➤ Initial measures already taken:
  - Unfunded one open staff position (Air Quality Specialist)
     \$110k. [#60050]
- Recent historical deficit budgets:
  - FY 2022-23 deficit budget approved at about -\$120k
  - FY 2023-24 deficit budget approved at about -\$145k
  - FY 2024-25 deficit budget proposed at about -\$283k (no CPI)
- Difficult to have a truly balanced budget until the Pension and OPEB liability actuarials are updated after \$2.2 million payment to PARS which should free up AUAL pension payment to CalPERS.

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# FY 2024-25 Proposed Budget Next Steps

- > District fees have been insufficient:
  - Fees (X-factor) has not been capturing Pension & OPEB liabilities for 10+ years.
  - The unencumbered \$2.2 million applied to the OPEB liability did not come from excess rates or being under budget.
- ➤ Contemplate a future increase to permit fees?
  - Last increase (beyond CPI) was 8 years ago in FY 16 17 (then a small % each year for only a few years)

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#### FY 2024-25 Proposed Budget

#### **Next Steps**

- Note: Generally an increase of 3% to X-Factor equates to about \$25k in revenue increase (a 10% increase to X-Factor equates to about \$85k in revenue increase).
- Reminder District Rule 400(B)(1)(a): "Determination of X-Factor Value: As part of the annual budgetary process for each fiscal year following the Base Year, the APCO shall identify the appropriate value for "X" necessary to achieve a balanced budget"
- Recommend that at the next/May Board meeting:
  - Approve budget with deficit similar to last year.
  - Rely upon Reserve if necessary for remaining deficit.
  - Revised actuarial(s) and impact to AUAL pension payment will provide financial clarity.

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ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
REGULA	RINCOME			
PERMITS				
				The Burn Program under District Reg II locally implements CCR Title 17 requirements for open burning. The larger permit is a "Non-Standard" Burn Permit (and may allow other types of burning such as property development, hazard reduction, prescribed burns, etc.).
				Current fees are tiered for the size of the burn and vary from \$40 (burns-1 acre mtl), \$80 (1-1) acres), \$500 (100-300 acres), \$1,250
43050	Non-Standard Burn Permits	120,000	120,000	(burns>300 acres).
43100	Standard Burn Permits	70,000	70,000	The Burn Program under District Reg II local implements CCR Title 17 requirements for open burning. The smaller permit is a "Standard" Burn Permit that is typically for most residential properties. Current fee is \$20.
43100	Standard Burn Fermits	70,000	70,000	SMP's are required in conjunction with some Non-Standard Burn Permits when burning could impact a sensitive receptor (school,
				hospital, centers, homes, etc.) and/or the amount of material to be burned exceeds that outlined in District rules. SMP's are each reviewed
43125	Smoke Management Plans (SMPs)	-	-	and approved, and burning must be done within prescription with a Burn Authorization on a Burn Day. Current Fee is \$65.
				The 1990 Amendments to the Federal Clean Air Act (CAA) include a comprehensive operating permit program in Title V (40 CFR Part 70). The Title V permit combines, in a single document, all Federal CAA requirements that apply to these "Major" sources. The District
				has identified the following facilities that are considered Major sources and are subject to the Title V permit program requirement: DG
43150	Title V Permits	312,000	323,544	Fairhaven, Pacific Gas & Electric, and Humboldt Sawmill Company.
43160	Synthetic Minor Permits	5,000	5.185	Synthetic Minor Sources are not considered a Major (Title V) source because permit conditions restrict operation so that its potential to emit emissions are below that for a Major source.
70100	Synthetic Willion Fermius	5,000	5,185	Annual renewal permit fees for Minor stationary source(s) of emissions and mobile equipment under exiting PTOs, such as diesel
43200	Permits to Operate (PTOs)	220,000	228,140	engines, hot mix asphalt plants, crematories, etc. District fees established pursuant to H&SC Section 42311.
				Initial construction permit fees for stationary source and mobile equipment, such as diesel engines, hot mix asphalt plants, crematories,
43250	Authority To Construct (ATC) Permits	15,000	20,740	GDFs, etc. Applications received can vary depending on economy, construction activity, etc.
43300	Vapor Recovery Permits	95.000	98.515	Vapor recovery permits are required by District regulations for gas stations (Gasoline Dispensing Facilities-GDFs), bulk terminals, and for Soil Vapor Extractions (SVE).
TOTAL	vapor Recovery Permits	837,000	866,124	` ` '
TOTAL		657,000	000,124	
FEES				
FEES				Under state law, owners or operators of portable diesel engines and certain other types of equipment can register their units under ARB's
				statewide Portable Equipment Registration Program (PERP) in order to operate their equipment throughout California. These funds
44025	District share State-wide PERP Fees	30,000	30,000	represent the District's share of inspection fees for registrations.
44050	Emission Reduction Fees	_	_	Pursuant to federal, state, and local laws, voluntary, unrequired emission reductions initiated by stationary sources which are real, permanent and validated may be banked and used for offset credit toward non-attainment pollutants.
44000	Emission reduction rees	-		Application fees for permits such as ATCs, existing permit revisions, and existing equipment not under permit (PTOs). Applications
44150	Application Fees	4,000	5,185	
44200	ATCM Demulation (a) Face	500	500	Fees associated with State Air Toxic Control Measures (ATCMs) including Naturally Occurring Asbestos (NOA) mitigation plans.
44200	ATCM Regulation(s) Fees	500	500	The EPA minimizes asbestos emission exposure through the National Emission Standards for Hazardous Air Pollutants (NESHAP)
				pursuant to 40 CFR Part 61. The Asbestos NESHAP provisions require notification and inspection prior to building demolition activity.
				Fees cover the review and approval of applications and the issuance of asbestos abatement permits. Applications received can vary
44250	Asbestos NESHAP Fees	15,000	15,000	
44350	GHG Fees	135,000	140 000	Applies to sources which have potential to emit Greenhouse Gases (GHGs) such as stationary sources and those affected by the state refrigerant management program. This covers tracking, permitting, inspecting, and emission inventory management.
		100,000	1-10,000	Under limited conditions, stationary sources may apply for a variance from District regulations by submitting a petition to the District
44400	Hearing Board & Excess Emission Fees	-	-	Hearing Board. This account tracks Hearing Board petition fees and Excess Emission Fees.
44540	Hat Crata Emission Inventory			On a quadrennial basis, the District bills stationary sources in accordance with Regulation IV, Rule 407(3.2) for cancerous and non-
44510	Hot Spots Emission Inventory		-	cancerous health effects. The billing covers the cost of updating emissions inventory per AB2588, Hot Spots.  All permitted sources (PTOs, Vapor Recovery, etc.) pay an air monitoring fee that is designated toward support of the District's Air
				Monitoring network and activities.
44600	Air Monitoring Funds (Designated)	85,000	90,000	Missellangous fees that do not fall into other fee accounts such as expedite fees, sutside contract angine stime stiff actions at
44900	Other Fees		_	Miscellaneous fees that do not fall into other fee accounts such as expedite fees, outside contract engineering, permit modifications, etc.
TOTAL	Outon 1 663	269,500	280.685	
. J.AL		203,500	200,000	
PENALTIES				
				Revenue collected from the District's Civil Penalty Fee Program established pursuant to H&SC Section 42402.5 and 42403. The amount
40050	Cattlemants Civil	50.000	50.000	Notice of Violations (NOVs) varies each year. This amount can vary quite a bit, but generally there are always payments associated with
46050	Settlements, Civil	50,000		NOVs each year. Assessment of late payments on past due invoices.
46100	Late Payments	500	500	
TOTAL		50,500	50,500	

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
NOZ		7.50: 1.55	2.00.	
OTATE FUL	IDO			
STATE FUN	DS			Air districts associated Class Cub matter founds because the Lorients or associated that the districts for a number of associated
				Air districts received State Subvention funds because the Legislature recognized that the districts face a number of program mandates under state law that cannot be fully funded (or in some cases, funded at all) through fees on stationary sources or with motor vehicle
				registration surcharge funds. There are specific requirements and limits for which this money can be used. Under H&SC Section 39802,
				Base Subvention funding is provided/subvened at a rate of up to \$0.23 per capita but not less than \$34,000 (\$18,000 each county).
47050	Subvention, Base	103,200	103,200	
				Supplemental Subvention funding received under H&SC 39810 are for programs or expenditures that have been allocated per the
				District's yearly application and approved by the State. Funds could be targeted for activities such as staff training, rule/SIP revisions,
47055	Subvention, Supplemental	15,000	30,000	public outreach, unrecovered enforcement costs, supplemental air monitoring equipment and supplies, etc.
	CARB AB 617 Community Air Protection Grant			Direct reimbursement funding under grant agreement for AB 617 Community Air Protection Program activities such as source evaluations
47060	Agreement Funding	_	_	plan preparation, monitoring, community meetings, reduction plans, emissions reporting, and BARCT implementation. Grant agreement may be amended in future years.
77000	Agreement unung	-	-	Direct reimbursement funding under grant agreement for AB 197 Emission Inventory activities to review and update emission inventory
				data in the California Emissions Inventory Development and Reporting System (CEIDARS) database. Annual funding tentatively
	CARB AB 197 Emission Inventory Grant Agreement			\$8,500/yr, and grant agreement may be amended in future years. Anticipate annual requests for reimbursement of activities.
47065	Funding	9,500	9,500	
				Direct reimbursement funding under grant agreement for implementation and enforcement of facilities subject to the CARB Oil & Gas
	CARB Oil & Gas Regulation Grant Agreement			Regulations. The District currently only has one facility that meets the applicability. Anticipate annual requests for reimbursement of
47070	Funding	1,000	1,000	activities.
				Direct reimbursement funding under grant agreement for activities that support statewide increase in prescribed fire as envisioned in SB1260/SB960 with CAL FIRE. Under contract with CARB, CAPCOA implements pass through funding to districts via MOA
				requirements. Each CARB FY grant agreement is for two years implementation. The District uses these funds to offset fee waivers for
				Non-Standard Burn Permits and Smoke Management Plans (SMPs) associated with prescribed fire projects, wildfire fuel-reducing Air
47315	CARB Prescribed Burn Grant Program	115,000	160.000	Curtain Incinerators, and costs associated with prescribed fire-wildfire public outreach activities.
47110	EPA 103 Grant - Air Monitoring PM2.5	17,300	17,300	FDA DNO F Count for the state of the state o
	EPA 103 Grant - All Monitoring PM2.5	, ,		
TOTAL		261,000	321,000	
GRANT ADI	MINISTRATION FUNDS			
				Administration portion of the AB923 DMV Surcharge (\$2 per vehicle). Administration limited to 6.25% of grant funding pursuant to H&SC
48150	AB923 DMV Surcharge - Admin	17,000	17,000	44233.
				Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47331	RSBPP Grant Admin (YR 2)	-	-	2
				Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47332	RSBPP Grant Admin (YR 3)	160,000	160,000	
				Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47333	RSBPP Grant Admin (YR 4)	40,000	40,000	
				Admin income from the CARB Woodsmoke Reduction Grant (YR 3&4) which provides 9.5% for administrative expenses (0.5% for
47215	State Woodsmoke Reduction Grant Admin	-	54,375	CAPCOA oversight).
TOTAL		217,000	271,375	
AB2766 DM	V SURCHARGE FUNDING			
				AB2766 Surcharge Funding pursuant to H&SC Sections 44223 and 44225, which authorizes the District to collect up to \$4 per vehicle
48000	AB2766 DMV Surcharge Funding	635,000	635,000	registered within the District's jurisdiction.
TOTAL		635,000	635,000	
		,-30	,	
MICOTILLA	IFOUR FUNDS			
MISCELLAN	IEOUS FUNDS			
10350	Other Miscellaneous Income	E 000	E 000	Miscellaneous items not covered by other accounts such fees received for public records requests, District credit card rebates, refund of
49350	Other Miscellaneous income	5,000	<i>'</i>	electricity used for onsite charging stations, etc.
TOTAL		5,000	5,000	
INTEREST				
80050	Interest, General Account	10,000	8,000	Interest earned on funds held by the Humboldt County Treasurer.
	,		,	
TOTAL		10,000	8,000	+

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
	TOTAL REGULAR INCOME	0.005.000	0.407.004	
	TOTAL REGULAR INCOME	2,285,000	2,437,684	
REGULA	R EXPENSE			
APPROPRI	ATION FOR CONTINGENCIES			
				Contingency funds are used to address unanticipated fiscal liabilities and changes in the operational activities of the District, which may occur in the course of the year. Contingency funds represent the District's budgeted non-obligated fund. Many of the District's activities
58000	Appropriation for Contingencies	25,000	25,000	require advance funding to receive direct reimbursement.
TOTAL	<u> </u>	25,000	25,000	•
SALARIES	& WAGES			
60050	Salaries & Wages	1,065,000	1,149,720	Projected annual base salary and wages for 12 1/2 permanent employees, including any COLA or merit increases.
60100	Outside contract employee(s)	-	-	Costs for temporary and part time employees as outside contractor/support who are not eligible for standard employee benefits.
60125	Overtime	1,000	1,000	Wages paid for overtime work.
				The District pays a percentage of gross wages and an annual lump sum amount for the Annual Unfunded Accrued Liability (AUAL).
60150	Patirament CalPERS	275 000	200,000	PERS rates and AUAL are established through an actuarial valuation. Costs increase due to the District's pension obligation/debt - this year the AUAL amount represents almost 30% of the total payment to CalPERS.
60150 60175	Retirement - CalPERS Employees' Group Insurance	275,000 441,345	309,000 454,500	District employees are covered under PERS insurance (California Public Employees Retirement System's health insurance plan).
00175	Employees Group Insurance	441,345	454,500	This account reflects the cost for retirees' health insurance coverage. This is considered part of the District's Other Post Employment
60184	Retirees' Group Insurance	92,580	102,500	Benefits (OPEB) debt obligation.
				This account reflects the cost of the Special District Risk management Authority (SDRMA) ancillary benefits (which include Dental, Vision and Basic Life insurance for employees).
60186	SDRMA Dental, Vision, Life Insurance	15,600	15,600	Workers' compensation insurance is paid yearly and is determined based on a combination of State rates and claims experience.
60190	Workers' Compensation Insurance	10,000	12,000	Tronco o componenten interfacio de para yearly and to acternative access of a compilitation of educe rates and educine experience.
TOTAL		1,900,525	2,044,320	
PAYROLL 1	AYES			
60225	Medicare & Social Security Tax	15,450	16,050	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
00223	Wiedicare & Oocial Security Tax	15,450	10,030	These taxes are calculated by applying the 2024 contribution rates of 1.5% for State Unemployment Insurance (SUI) and 1% for
60250	CA Taxes, Unemployment Insurance & ETT	1,600	2,275	Employment Training Tax (ETT) to the first \$7,000 wages per employee per calendar year period.
TOTAL		17,050	18,325	
INSURANC	≣			
60350	General Liability, E&O	25,000	30,000	Premiums for public liability, property damage including fire, burglary, and vehicle coverage, errors and omissions coverage, boiler and money insurance coverage. This expense also includes a rider for various air monitoring stations.
TOTAL	Corroral Elability, Ecc	25,000	30,000	Initially incurrence coverage. This expense also includes a fixer for various air monitoring stations.
TOTAL		20,000	30,000	
PROFESSIO	DNAL SERVICES			
60450	Professional & Special Services	100,000	100,000	Professional and specialized services including financial and auditing services, legal services, outside consulting/support, etc.
TOTAL		100,000	100,000	
		,	,	
REPAIRS &	MAINTENANCE			
00550	Maintanana Oranata 2.5	20.555	22.522	General maintenance costs for computers, software, licenses, and proprietary programs (IT costs, Smartsheet, DocuSign, Zoom,
60550	Maintenance, Computers & Programs	28,500	28,500	QuickBooks, Google/Gmail, payroll, server, website support, software licences, etc.)  Building maintenance and repair costs to building.
60575	Maintenance, Building	5,000	5,000	
60580	Maintenance, Equipment & Miscellaneous	8,000	8,000	Repairs and maintenance of air monitoring stations.
60590	Maintenance, Equip.& MiscAir Monitoring	15,000	15,000	
60585	Household & Janitorial	6,700	6,700	Serious particular sections and garbago plan up sortion.
TOTAL	+	63,200	63,200	
SAFETY FO	QUIPMENT & SUPPLIES			
60855	Safety Equipment	1,000	1.000	Safety equipment such as safety shoes and/or gear for inspections. Includes COVID-19 supplies.
LOCOOOL	Salety Equipment	1,000	1,000	, , ,

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
TOTAL		1,000	1,000	
TRANSPOR	RTATION & TRAVEL			
60950	Vehicles - Gas, Maintenance & Repairs	13,000	13,000	Costs of vehicles' gas, maintenance and repairs including fuel, auto detailings, annual safety checks, oil changes, and car washes.
61050	Transportation & Travel - Staff	8,000	8,000	Costs of all transportation including the reimbursement to staff for the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61060	Transportation & Travel - APCO	4,000	4,000	Costs of all transportation associated with the APCO including the reimbursement of the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61075	Transportation & Travel - Board of Directors	4,000	4,000	Travel expenses for governing and hearing board members and District counsel, such as mileage and lodging reimbursements.
TOTAL		29,000	29,000	
		·	,	
COMMUNIC	ATIONS			
62050	Communications - General Office	15,000	15,000	Cost of communications services, including monthly telephone at the office and cell phone costs.
62060	Communications - Internet	3,600	3,600	Cost of internet communications at various district sites.
TOTAL		18,600	18,600	
UTILITIES				
63050	Utilities - Electric & Gas	12,500	12,500	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	1,000	1,200	Water and sewer service to the office.
TOTAL	Water & Jewer	13,500	13,700	
TOTAL		10,000	10,700	
SPECIAL DI	STRICT EXPENSE			
64050	Special District Expense - General	8,000	8,000	Other District expenses in this category include payments to Board members at \$100 per meeting (H&SC 40154), etc.
64075	Training	4,500	4,500	Employee education and training expenses (registration and class fees).
64100	Memberships & Subscriptions	12,000	12,000	Costs of necessary memberships, subscriptions, and/or licenses (CAPCOA membership, CSDA, etc.).
64150	Public Education	1,000	1,000	Various public education programs and outreach not included in other programs' outreach or expense accounts (i.e. funding provided directly by the District).
TOTAL	Tuble Eddedion	25,500	25,500	uncoay by the bistrict).
TOTAL		20,000	20,000	
OFFICE EX	PENSE			
65050	Postage	5,000	5,000	Stamps, metered mail and bulk mail postage.
65100	Office Supplies	5,000	5,000	Office supplies include expendable items such as pens, pencils, ink & toner cartridges, copy paper, binders, envelopes, etc.
65200	Publications & Legal Notices	5,000	5,000	District costs of publications legally required for reports and notices, and includes costs of public notices.
65225	Printing Costs	2,000	2,000	Printing costs such as printing permit forms and other District publications.
65250	Rents & Leases - Building	2,340	2,340	Rental expense for storage unit.
65255	Rents & Leases, Building - Air Monitoring	600	600	Eureka (Alice Birney) Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	6,000	6,000	Rent and lease of equipment, including postage meter and copier leases.
65350	Office Services	6,000	6,000	Other misc office expense for services (Office/building security system, office printing/copier services, etc.).
TOTAL		31,940	31,940	
CAPITAL O	UTLAY			
66075	Equipment <\$5,000	7,000	7,000	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	5,000	5,000	Small tools and equipment associated with air monitoring.
			,	Major modifications to real property, replacement of vehicles, or purchase of other assets. Purchase of Storage shed for RSBPP grant
66100	Fixed Assets >\$5,000	20,000	20,000	files reimbursed with RSBPP Admin funds.  Purchase of new equipment for air monitoring stations.
66105 <b>TOTAL</b>	Fixed Assets - Air Monitoring >\$5,000	30,000 <b>62,000</b>	30,000 <b>62,000</b>	r uronase of new equipment for an inomiconing stations.
TOTAL		62,000	62,000	
GRANT ADI	MINISTRATION EXPENSE			
				Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program
67601	RSBPP Grant Admin (YR 2) - Expense	-	-	(RSBPP) for YR 2

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
67602	RSBPP Grant Admin (YR 3) - Expense	120,000	120,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 3
67603	RSBPP Grant Admin (YR 4) - Expense	30,000	30.000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program
67625	State Woodsmoke Reduction Grant Admin (YR 4) - Expense	-	-	Admin income expensed from direct reimbursement of costs incurred with the administration of the State Woodsmoke Reduction Grant (YR 2)
67630	CARB Prescribed Burn Grant Program - Expense	50,000	60,000	Admin income expensed from direct reimbursement costs incurred with the administration of CARB Prescribed Burn Program Grant.
TOTAL		200,000	210,000	
FUNDS TO	OTHER AGENCIES			
68200	CARB Air Toxic "Hot Spots" Program	1,500	1,500	Fees collected by the District and passed through to CARB for CARB's Air Toxic "Hot Spots" Program.
68290	Burn Permit Fees to Fire Agencies	12,000	12,000	The District provides \$3 for every Standard Burn Permit issued to each local fire agency.
68410	CARB AB 617 Community Air Protection Grant Agreement Funding	-	-	
TOTAL		13,500	13,500	
MISCELLAN	IEOUS EXPENSE			
69100	Uncategorized Expenses	-	_	
69150	Bad Debt/Unpaid Fees/Write-offs	-	-	Unpaid invoices and deductions in fees due to the District.
	Pension & OPEB Liabilities Fund		-	Payments to the Pension and OPEB Trusts
TOTAL		-	-	
BANK FEES	S & INTEREST EXPENSE			
70125	Bank Fees & Charges	1,500	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	7,500	8,000	Bank fees associated with credit card transactions.
70150	Late Fees	-	-	
TOTAL		9,000	10,000	

2,437,684	Total FY 24/25 Income
2,696,085	Total FY 24/25 Expense
-258,401	
70,004	Contribution of FY 24/25 Grant Programs which have a fixed admin % (does not include direct/reimbursement grant admin)
-188,397	

GRANT	S & SPECIAL INCOME			
CARL MO	YER GRANT INCOME			
47100	Carl Moyer Program Grant (Yr 26)	346,548	345,801	The CARB Carl Moyer Program Grant provides grant incentives for purchasing lower-emission heavy-duty diesel engines. Funding typically covers the cost difference between a new heavy-duty diesel engine and an alternative, clean fuel or lower-emission model.
47100	Carl Moyer Program Grant carryover	703,105	-	Carl Moyer Grant program funds carryover from previous fiscal year.
47105	Carl Moyer Program Admin (Yr 26)	49,507	49,400	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
47105A	Carl Moyer Program Grant Admin carryover from previous year	14,446	9,901	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate and carryover 20% for second year)
80150	Interest, Carl Moyer Program Grant	200	200	Estimated interest earned on all Carl Moyer Program Grant funds while held in the Moyer bank account. All interest earned must be available for disbursement to qualified projects.
TOTAL		1,113,806	405,302	
STATE RE	SERVE (MULTI-DISTRICT) GRANT INCOME			

2,534,815

2,696,085

TOTAL REGULAR EXPENSE

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
47350	State Reserve (Multi-District) Grant	-	-	CARB grant funding from the unallocated 5% within the Carl Moyer Program, referred to as State Reserve (Multi-District). Supports state priorities in partnership with air districts. Initially funding went to the TIMBER Program with new funds presently going toward VIP off-road, non-Ag and Ag projects.
47350	State Reserve (Multi-District) Grant carryover	219,835	44,835	The State Reserve Grant program funds carryover from previous fiscal year.
47355	State Reserve (Multi-District) Admin	-		The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
47355	State Reserve (Multi-District) Admin carryover	31,403	5,604	The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 20% for second year).
TOTAL		251,238	50,439	
AB923 DM\	/ SURCHARGE INCOME			State provided AB923 DMV Surcharge Funds for grant projects pursuant to H&SC 44229, which authorizes the District to receive an
48100	AB923 DMV Surcharge Funds	325,000	325,000	additional \$2 per vehicle in the District's jurisdiction.
48100	AB923 DMV Surcharge Funds carryover	1,896,400	1,951,991	AB923 DMV Surcharge Funds Carryover from previous fiscal year.
80200	Interest, AB923 DMV Surcharge Funds	200	200	Estimated interest earned on AB923 DMV Surcharge Funds.
TOTAL		2,221,600	2,277,191	
DUDAL OO	HOOL BUG BU OT BROODAM (VP a) INCOME			
RURAL SC	HOOL BUS PILOT PROGRAM (YR 2) INCOME			Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 2 grant for
47326	Rural School Bus Pilot Program (YR 2)	_	_	school buses for rural school districts.
47326	Rural School Bus Pilot Program (YR 2) carryover	-	-	RSBPP (YR 2) carryover from previous fiscal year and held in the RSBPP (YR 2) financial account.
80215	Interest, RSBPP (YR 2) Grant Program		_	Estimated interest earned on RSBPP (YR 2) Grant funds while held in the RSBPP (YR 2) financial account. All interest earned must be available for disbursement to qualified projects.
TOTAL	fillerest, Nober (TN 2) Grant Flogram	-		avaliable for dispursement to qualified projects.
IOIAL		-		
RURAL SC	HOOL BUS PILOT PROGRAM (YR 3) INCOME			
NOINAL OU	THOSE BOOT TEST I ROCKAM (TR 5) INCOME			Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 3 grant for
47007	Devel Oak as I Des Bilat Des arrays (VD 0)			school buses for rural school districts (allocation was increased beyond initial amount to \$18,550,00, which includes CARB's state match
47327 47327	Rural School Bus Pilot Program (YR 3)  Rural School Bus Pilot Program (YR 3) carryover	7,375,000	7 375 000	project funds for DERA grant applied to RSBPP).  RSBPP (YR 3) carryover from previous fiscal year and held in the RSBPP (YR 3) financial account.
			,	Estimated interest earned on RSBPP (YR 3) Grant funds while held in the RSBPP (YR 3) financial account. All interest earned must be
80216 <b>TOTAL</b>	Interest, RSBPP (YR 3) Grant Program	1,000 <b>7,376,000</b>	1,000 <b>7,376,000</b>	available for disbursement to qualified projects.
IOIAL		7,570,000	7,370,000	
RURAL SC	HOOL BUS PILOT PROGRAM (YR 4) INCOME			
KOKAL SO	TIOOL BOS FILOT FROGRAM (TR 4) INCOME			Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 4 grant for
47328	Rural School Bus Pilot Program (YR 4)			school buses for rural school districts.
47328	Rural School Bus Pilot Program (YR 4) carryover	4,185,000	4,185,000	RSBPP (YR 4) carryover from previous fiscal year and held in the RSBPP (YR 4) financial account.
80217	Interest, RSBPP (YR 4) Grant Program	1,000		Estimated interest earned on RSBPP (YR 4) Grant funds while held in the RSBPP (YR 4) financial account. All interest earned must be available for disbursement to qualified projects.
TOTAL		4,186,000	4,186,000	
DERA FED	ERAL GRANT INCOME			Through Grant Agreements, G-19-DERA-01 and G-21-DERA-01, the District administers all of CARB's Diesel Emissions Reduction Act
				(DERA) allocated by the EPA to CARB for all of California. Under agreement, the DERA funds will be spent toward the RSBPP grant
47324	DERA Grant	1,695,376	-	program, typically funding about 5 additional school buses.
47324	DERA Grant carryover	4 005 270	-	
TOTAL		1,695,376	-	
WOODSTO	VE CHANGEOUT PROGRAM INCOME			
				District Woodstove Grant Program is typically funded by funds from compliance settlement agreement(s). The current funds were
	Woodstove Changeout Grant Program		075.000	received in FY 16/17 and are provided through the Reserve Fund.  District Woodstove Grant funds carryover from previous fiscal year and held in the District Reserve.
N/A-Reserv	e Woodstove Changeout Grant Program carryover	275,000	275,000	States Tradatata State and our your noise provided node your and note in the District Node you.
TOTAL		275,000	275,000	
STATE WO	ODSMOKE REDUCTION PROGRAM INCOME			
STATE WO	ODDING ILL REDUCTION FROGRAM INCOME			

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
				State Woodsmoke Reduction Grant Program allocation for YR4. Grant program is implemented by CARB and administered by air
47210	State Woodsmoke Reduction Grant Program	-	266,910	districts in coordination with CAPCOA. Implemented by California Climate Investments with GGRF funds.
47040	State Woodsmoke Reduction Grant Program		245 525	State Woodsmoke Grant program YR3 funds carryover from previous fiscal year and held in the State Woodsmoke account.
47210	carryover	-	245,535	Estimated interest earned on Woodsmoke Reduction Program funds while held in the Woodsmoke financial account. All interest earned
80210	Interest, Woodsmoke Grant Program	-	100	must be available for disbursement to qualified projects.
TOTAL		-	512,545	
FARMER PE	ROGRAM INCOME			
				CARB's Funding Agricultural Replacement Measures for Emission Reductions (FARMER) grant program. A statewide agricultural equipment replacement program similar to the Carl Moyer Program with additional project types. Initially allocates \$5.5 million split among
47200	FARMER Grant Program	300,000	150 000	18 air districts with 9% administration. Funded by GGRF, Air Quality Improvement Funds, Alternative and Renewable Fuel and Vehicle Technology Funds.
47200	FARMER Grant Program carryover	-	-	The FARMER Grant program funds carryover from previous fiscal year and held in the FARMER account.
47205	FARMER Grant Program Admin	27,000	15,000	The FARMER Grant provides 9% for administrative expenses.
47203	FARMER Grant Program Admin carryover from	21,000	13,000	The FARMER Grant provides 50% admin carryover from previous fiscal year, held in District Reserve, to be expensed this fiscal year.
47205	previous year	-	-	
80205	Interest, FARMER Grant Program	200	_	Estimated interest earned on FARMER Grant Program funds while held in the FARMER Program financial account. All interest earned must be available for disbursement to qualified projects.
TOTAL	,	327,200	165,000	made by available for disputedment to qualified projects.
		021,200	.00,000	
TOTAL GE	RANTS & SPECIAL INCOME	17,446,220	15,247,477	
TOTAL OF	CALL OF EGINE INCOME	17,440,220	10,241,411	
<b>GRANTS</b>	& SPECIAL EXPENSE			
CARL MOYE	ER GRANT EXPENSE			
68100	Carl Moyer Program Grant	1,049,853	345,801	Carl Moyer Program Grant incentives/project funds provided under contract to recipients.
68100	Carl Moyer Program Grant carryover	· · ·	175,000	Carl Moyer Program Grant funds carryover to next fiscal year and held in Carl Moyer financial account.
				The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically 80% initial year, 20% second year) to roughly cover minor admin expenses during grant term (5-10yrs). This expense is
68100A	Carl Moyer Program Grant Admin	39,606	49,400	reflected in the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
	Carl Moyer Program Grant Admin carryover from			Carl Moyer Grant admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68100A	previous year  Carl Moyer Program Grant Admin carryover to next	9,901	-	Carl Moyer Grant admin of 20% carryover to next year, held in District Reserve, to be expensed next fiscal year.
68100A	year	14,446	_	Can woyer orant autility of 20% can your to next year, note in bisulet reserve, to be expensed next need year.
TOTAL		1,113,806	570,201	
		, ,,,,,,,		
STATE RES	ERVE (MULTI-DISTRICT) GRANT EXPENSE			
68350	State Reserve (Multi-District) Grant	_	_	State Reserve Grant incentives/project funds provided under contract to recipients.
68350	State Reserve (Multi-District) Grant carryover	219,835	44,835	State Reserve program funds carryover to next fiscal year and held in Carl Moyer financial account.
68350A	State Reserve (Multi-District) Admin			State Reserve Admin provides 12.5% for grant admin/expenses, where 80% is expensed initial year when funds received. This expense is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
00330A	State Reserve (Multi-District) Admin carryover from	-	-	State Reserve admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68350A	previous year	31,403	5,604	
68350A	State Reserve (Multi-District) Admin carryover to next			State Reserve admin of 20% carryover to next year and held in District Reserve, to be expensed next fiscal year.
	l year	254 220	E0 420	
TOTAL		251,238	50,439	
AB923 DMV	SURCHARGE FUNDS EXPENSE			
				AB923 DMV Surcharge Grant incentives/project funds provided to recipients; AB923 DMV Surcharge Funds also provide yearly match
68055	AB923 DMV Surcharge Funds	400,000	640,000	funds for the Carl Moyer Program Grant Program.  AB923 Grant funds carryover to next fiscal year and held in AB923 financial account.
68055	AB923 DMV Surcharge Funds carryover	1,821,600	1,821,600	ADDZO GRAIT MINOS CATTYOVER TO HEAT HISCAL YEAR AND HERD IN ADDZO HIRIANICIAL ACCOUNT.
TOTAL		2,221,600	2,461,600	
				00.450

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
DUDAL OO	UOOL BUO BU OT BROODAM (VB 0) EVEENOE			
68326	HOOL BUS PILOT PROGRAM (YR 2) EXPENSE			PORTO AVE OL Countries of the force of the f
68326	Rural School Bus Pilot Progam (YR 2) Rural School Bus Pilot Progam (YR 2) carryover	-		RSBPP (YR 2) Grant incentives/project funds provided under contract to recipients.  RSBPP (YR 2) Grant funds carryover to next fiscal year and held in RSBPP (YR 2) financial account.
TOTAL	Rulai School Bus Filot Flogalii (TR 2) carryover			INSDIFF (TIX2) Grant funds carryover to flext fiscal year and field iff NSDIFF (TIX2) financial account.
TOTAL		-	-	
RURAL SCI	HOOL BUS PILOT PROGRAM (YR 3) EXPENSE			
68327	Rural School Bus Pilot Progam (YR 3)	7,376,000	7 376 000	RSBPP (YR 3) Grant incentives/project funds provided under contract to recipients.
68327	Rural School Bus Pilot Progam (YR 3) carryover	- 1,070,000	-	RSBPP (YR 3) Grant funds carryover to next fiscal year and held in RSBPP (YR 3) financial account.
TOTAL	,	7,376,000	7,376,000	
		1,010,000	.,0.0,000	
RURAL SCI	HOOL BUS PILOT PROGRAM (YR 4) EXPENSE			
68328	Rural School Bus Pilot Progam (YR4)	4,186,000	4,186,000	RSBPP (YR 4) Grant incentives/project funds provided under contract to recipients.
68328	Rural School Bus Pilot Progam (YR 4) carryover	-	-	RSBPP (YR 4) Grant funds carryover to next fiscal year and held in RSBPP (YR 4) financial account.
TOTAL		4,186,000	4,186,000	
DERA FEDI	ERAL GRANT			
68340	DERA Grant	1,695,376	-	DERA Grant funding is spent within the RSBPP Grant according to the grant agreement along with RSBPP YR3 funds.
68340	DERA Grant carryover	-	-	
TOTAL		1,695,376	-	
WOODSTO	VE CHANGEOUT PROGRAM EXPENSE			
68075	Woodstove Changeout Program			District Woodstove Grant incentives provided under agreement to recipients.
68075	Woodstove Changeout Program carryover	275,000	275,000	District Woodstove Changeout Program funds carryover and held in District Reserve.
TOTAL		275,000	275,000	
STATE WO	ODSMOKE REDUCTION PROGRAM EXPENSE			
68080	State Woodsmoke Reduction Program	-	266,910	State Woodsmoke Grant incentives provided under agreement to recipients.
68080	State Woodsmoke Reducton Program carryover	-	245,535	State Woodsmoke Grant funds carryover to next fiscal year and held in State Woodsmoke financial account.
TOTAL		-	512,445	
FARMER P	ROGRAM EXPENSE			
68040	FARMER Program	300,200	150,000	FARMER Grant incentives/project funds provided under contract to recipients.
68040	FARMER Program carryover	_	_	FARMER Grant funds carryover to next fiscal year and held in FARMER Grant Program financial account.
	3 ,			FARMER Grant program provides 9% for admin/expenses, where 50% admin expensed in first year when funds received. This expense is
68040A	FARMER Admin	13,500	15,000	reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68040A	FARMER Admin carryover from previous year	-	-	FARMER Grant admin of 50% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68040A	FARMER Admin carryover to next year	13,500	<u> </u>	FARMER Grant admin of 50% carryover to next fiscal year and held in District Reserve.
TOTAL		327,200	165,000	

15,247,477	Total FY 24/25 Grant Income
15,596,685	Total FY 24/25 Grant Expense
-349,208	

17,446,220

15,596,685

TOTAL GRANTS & SPECIAL EXPENSE

# Agenda Item: 4.2

# North Coast Unified Air Quality Management District

707 L Street, Eureka, CA 95501 (707) 443-3093 www.ncuagmd.org



TO: North Coast Unified Air Quality Management District Board

FROM: Brian Wilson, APCO

**SUBJECT:** District Activity & Air Quality Monitoring Report

**DATE:** May 16, 2024

ACTION REQUESTED: By Consent, Accept and File District Activity Reports

#### **SUMMARY:**

Attached is a summary of the major District activities logged during the reporting period and an air quality monitoring report for the most recent period.

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Totals	2023 Totals
Complaint Responses - General	1	1	1	10									13	37
Complaint Responses - Open Burning	4	8	12	22									46	195
Permissive Burn Days	31	29	31	30									121	346
Non-Permissive Burn Days ("No Burn Day")	0	0	0	0									0	19
Permissive Burn Days (%)	100%	100%	100%	100%									100%	95%
Standard (Residential) Burn Permits Issued	437	238	243	327									1,245	2,631
Non-Standard Burn Permits Issued	440	233	222	290									1,185	2,634
"No Burn Day" Permits Issued	0	0	0	0									0	0
Smoke Management Plans (SMP) Reviewed	13	6	5	4									28	111
SMP Burn Authorizations Issued	141	76	155	102									474	1,114
Acres Authorized	2,062	427	252	326									3,067	13,297
Stationary Source Permits Issued (new)	0	0	3	3									6	67
Stationary Source Permits Issued (amended)	0	0	0	0									0	13
Stationary Source Permit Apps. Received	4	5	4	5									18	62
Stationary Source Deminimus Determination	2	2	1	2									7	6
	1	1	4	3									9	15
Inspections - Major Sources	51	59	22	26									158	495
Inspections - Minor Sources	1	3	1	4									9	1
Inspections - Mobile Sources	1	0	2	0									3	2
Inspections - Asbestos	8	4	3	8									23	73
Asbestos Notifications Processed	1	5	2	11									19	122
Notice(s) of Violation (NOVs) Issued	4	5	10	12									31	34
Environmental Documents Reviewed	0	0	0	0									0	2
Grants Paid: Woodstove	0	1	0	1									2	2
Grants Paid: Moyer	0	0	0	0										0
Grants Paid: FARMER													0	
Grants Paid: Rural School Bus	3	3	1 -	12									19	21
Public Records Requests Received	6	5	5	4									20	58

#### **NCUAQMD Air Quality Monitoring Report**

May 2024

The following information summarizes ambient air quality data with respect to applicable State and Federal Ambient Air Quality Standards (AAQS) for the period of <u>January 2024</u>.

#### **Air Monitoring Data Summary**

#### PM<sub>10</sub> AAQS:

- 1) State PM<sub>10</sub> 24-hour AAQS -
  - No exceedances were recorded during this period.
- 2) Federal PM<sub>10</sub> 24-hour AAQS -
  - No exceedances were recorded during this period.

#### PM<sub>2.5</sub> AAQS:

- 1) State PM<sub>2.5</sub> 24-hour AAQS -
  - No exceedances were recorded during this period.
- 2) Federal PM<sub>2.5</sub> 24-hour AAQS
  - No exceedances were recorded during this period.

#### **Gaseous Pollutant AAQS:**

- a) Ozone (O<sub>3</sub>) -
  - There were no State or Federal AAQS exceedances recorded during this period.
- b) Nitrogen Dioxide (NO<sub>2</sub>) -
  - There were no State or Federal AAQS exceedances recorded during the period.
- c) Sulfur Dioxide (SO<sub>2</sub>) -
  - There were no State or Federal AAQS exceedances recorded during the period.

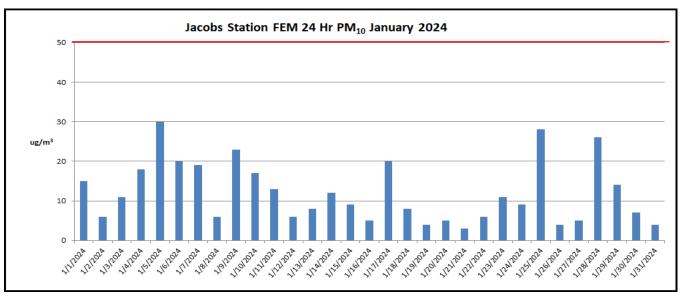
### Particulate Matter (PM) Levels in Relation to State Ambient Air Quality Standards (AAQS): (Excluding data which is undergoing Exceptional Event Exclusion Determination)

Davied of January 2024	Air Monitoring Station						
Period of January 2024	Jacobs	Crescent City	Weaverville				
PM <sub>10</sub> 24-hour Average Max	60%	N/A	N/A				
PM <sub>10</sub> Rolling Arithmetic Mean	86%	N/A	N/A				
PM <sub>2.5</sub> 24-hour Average (FRM) Max NO NEW DATA, December 2023	34%	N/A	N/A				
PM <sub>2.5</sub> Rolling Arithmetic Mean (FRM) NO NEW DATA, Jan-Dec 2023	55%	N/A	N/A				
PM <sub>2.5</sub> 24-hour Average (Non-FEM) Max	N/A	26%*	114%*				
PM <sub>2.5</sub> Rolling Arithmetic Mean (non-FEM)	N/A	64%*	79%*				

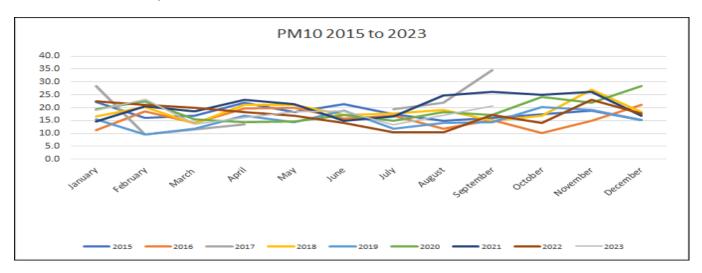
<sup>\*</sup> Instrument not used for Federal Attainment Designation

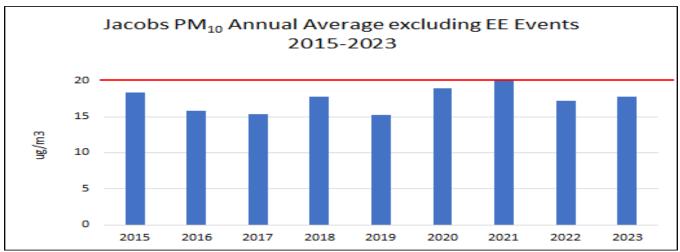
#### PM<sub>10</sub> Data and Trends:

#### **Eureka, Humboldt County**



- State PM<sub>10</sub> 24-Hour AAQS is 50 ug/m<sup>3</sup>; Federal PM<sub>10</sub> 24-Hour AAQS is 150 ug/m<sup>3</sup>.
- State and Federal PM<sub>10</sub> Annual Arithmetic Mean AAQS is 20 ug/m<sup>3</sup>.
- Humboldt County is classified as non-attainment for the State PM<sub>10</sub> AAQS.

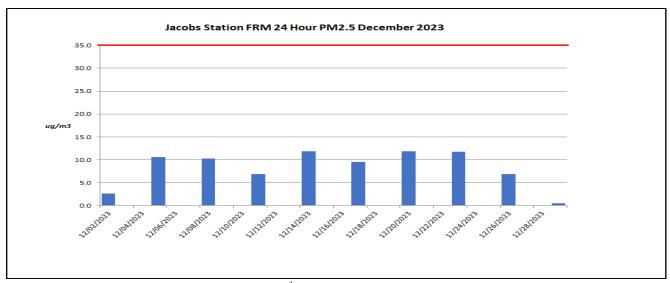




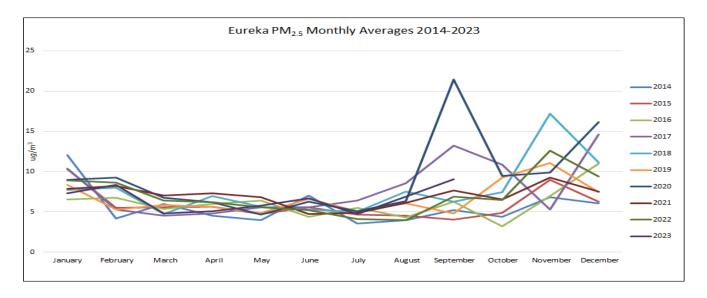
• State PM<sub>10</sub> Annual Arithmetic Mean AAQS is 20 ug/m<sup>3</sup>; There is no separate Federal PM<sub>10</sub> annual standard.

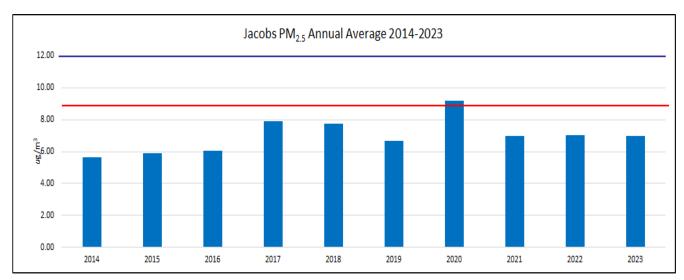
#### PM2.5 Data and Trends:

#### **Eureka, Humboldt County**



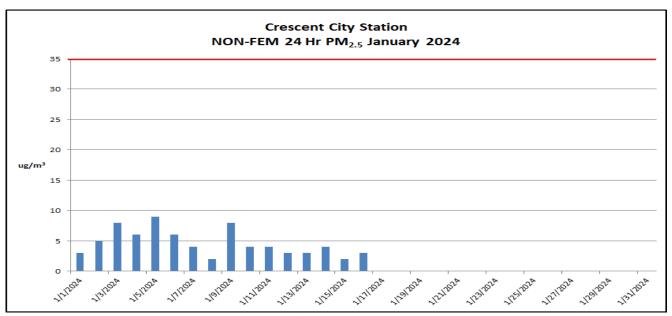
• Federal PM<sub>2.5</sub> 24-Hour AAQS is 35 ug/m<sup>3</sup>; There is no separate State PM<sub>2.5</sub> 24-Hour standard



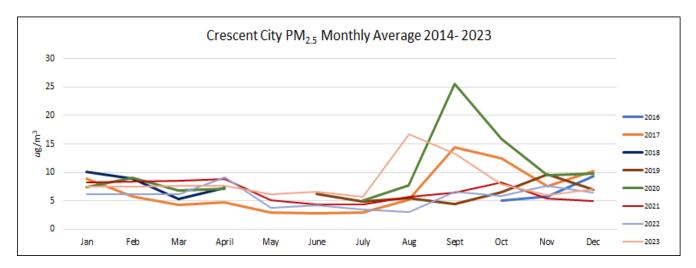


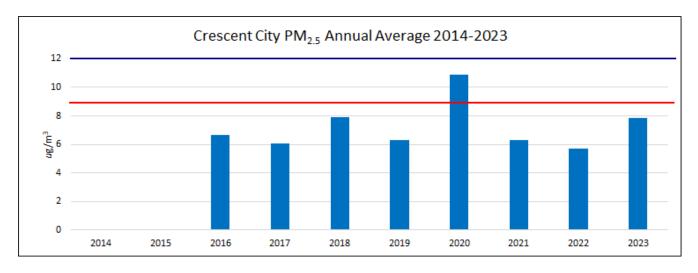
- State PM<sub>2.5</sub> Annual Arithmetic Mean AAQS is 12 ug/m<sup>3</sup>;
- Federal PM<sub>2.5</sub> Annual Standard changed from 12 to 9 ug/m<sup>3</sup> in February of 2024.

#### **Crescent City, Del Norte County**



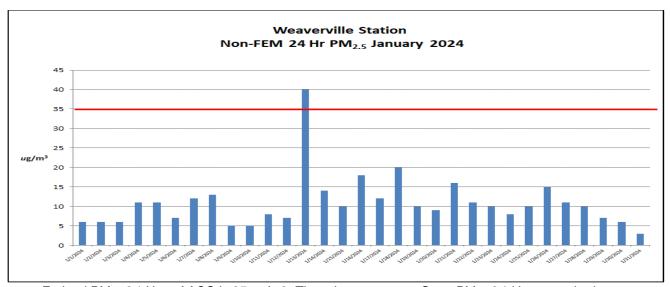
- Federal PM<sub>2.5</sub> 24-Hour AAQS is 35 ug/m<sup>3</sup>; There is no separate State PM<sub>2.5</sub> 24-Hour standard
- This monitor is not used for attainment decisions.



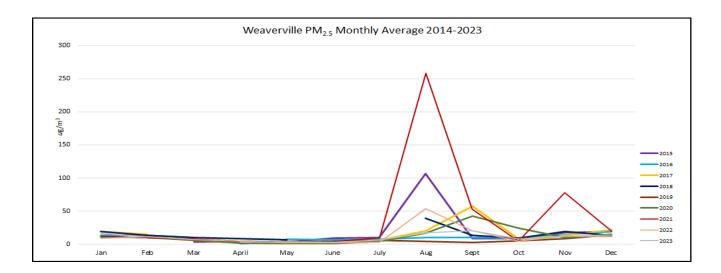


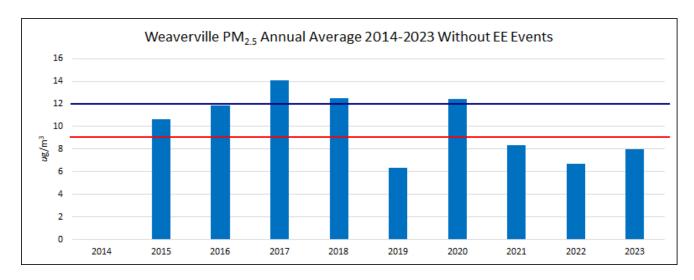
- State PM<sub>2.5</sub> Annual Arithmetic Mean AAQS is 12 ug/m<sup>3</sup>; Federal PM<sub>2.5</sub> annual standard is 9ug/m<sup>3</sup>
- Federal PM<sub>2.5</sub> Annual Standard changed from 12 to 9 ug/m<sup>3</sup> in February of 2024.
- This monitor is not used for attainment decisions.

#### Weaverville, Trinity County



- Federal PM<sub>2.5</sub> 24-Hour AAQS is 35 ug/m3; There is no separate State PM<sub>2.5</sub> 24-Hour standard.
- This monitor is not used for attainment decisions.





- State PM<sub>2.5</sub> Annual Arithmetic Mean AAQS is 12 ug/m<sup>3</sup>; The Federal PM<sub>2.5</sub> annual standard is 9 ug/m<sup>3</sup>
- Federal PM<sub>2.5</sub> Annual Standard changed from 12 to 9 ug/m<sup>3</sup> in February of 2024
- This monitor is not used for attainment decisions.

# Agenda Item: 5 Public Comment Period

# Agenda Item: 6

#### North Coast Unified Air Quality Management District

707 L Street, Eureka, CA 95501 (707) 443-3093 www.ncuagmd.org



TO: North Coast Unified Air Quality Management District Board

FROM: Brian Wilson, APCO

**SUBJECT:** Proposed Increase to District X-Factor

**DATE:** May 16, 2024

ACTION REQUESTED: Adopt Resolution 2024-3: Increase District X-Factor

#### **SUMMARY:**

As part of the preparation of the Draft District 2024-25 Budget, an increase in the District X-Factor by the Consumer Price Index (CPI) was found to be necessary at minimum to keep pace with program costs, given the projected deficit of \$212,706. At the Governing Board meeting in April, the Board approved a recommended increase to the X-Factor of 3.94% (the change in CPI), which increased the X-Factor from \$161 to \$167 and lowered the projected deficit to \$178,296. To further balance the Budget, an increase beyond CPI is still necessary.

Upon review, District staff recommend an increase of 11% to the X-Factor for FY2024-25. This value, combined with the recently approved CPI of 3.94%, will still be less than the 15% increase as allowed by the Health & Safety Code, Section 41512.7 regarding permit fees. An 11% increase would change the X-Factor from \$167 to \$185 and would generate about \$80,000 in additional revenue. This, combined with CPI, would bring the deficit in the proposed FY2024-25 Budget down to \$87,921.

Once the OPEB and pension liability actuarials are performed and the revised Annual Unfunded Accrued Liability (AUAL) payment is known, the timing will then inform the preparation of the next Draft Budget for FY2025-26. At that time, the amount of any remaining budget deficit will be clearer, and Staff can recommend the necessary increase to the X-Factor to close any remaining deficit.

#### **BACKGROUND:**

The District has adopted a permit fee schedule in its Regulation IV, with the purpose of allowing the District to fully recover all costs associated with implementation, inspection, and enforcement of the air quality programs under the District's jurisdiction. Regulation IV allows for an annual adjustment of the hourly cost of operations portion of all fees (the "X-Factor"). As costs fluctuate over time, the District is able to recover the costs of implementing the programs by simply adjusting the X-Factor rather than proceeding through a rule-making action to amend all the fee tables.

Each year, as part of the Budget preparation process, the Governing Board adopts a dollar value for the value of "X" in the fee tables. District Rule 400(B)(1)(a) states:

- a. Determination of X-Factor Value: As part of the annual budgetary process for each fiscal year following the Base Year, the APCO shall identify the appropriate value for "X" necessary to achieve a balanced budget. The value of "X" shall be rounded to the nearest whole dollar, and shall be determined upon two components, either:
  - i. The actual program costs for the immediately preceding year; or
  - ii. An adjustment in amount not greater than the change in the Consumer Price Index, as determined pursuant to Section 2212 of the Revenue and Taxation Code.

As part of the preparation of the Draft District 2024-25 Budget, an increase in the X-Factor by the Consumer Price Index (CPI) was found to be necessary at minimum to keep pace with program costs given the projected deficit of \$212,706. At the April Board meeting, the Governing Board approved a recommended increase to the X-Factor of 3.94% (the change in CPI), which increased the X-Factor from \$161 to \$167, and lowered the projected deficit to \$178,296. To further balance the Budget an increase beyond CPI is still necessary.

The last time the Governing Board approved general programmatic increase (aside from CPI increases to the X-Factor) was nine years ago in 2015, in order to better align fees charged with costs incurred with operation of District programs. Over the last few years, the District has seen an escalation in various program costs while simultaneously experiencing a decrease in revenue collected from the loss of several large sources. Even with applying Consumer Price Index (CPI) increases, permit fee revenue has not been adequately adjusted over time. The last few fiscal years of deficit budgets has indicated that not enough revenue was being received to fund the various air programs, and that increases to District source permit fees would be necessary.

Upon review, District staff recommend an increase of 11% to the X-Factor for FY2024-25. This value combined with the recently approved CPI of 3.94% will still be less than the 15% increase as allowed by the Health & Safety Code, Section 41512.7 regarding permit fees. An 11% increase would change the X-Factor from \$167 to \$185 and would generate about \$80,000 in additional revenue. This combined with CPI would bring the deficit in the proposed FY2024-25 Budget further down to \$87,921.

To continue to manage the deficit and align fees, source permit fee increases appear to still be necessary over the next several years. District staff will continue to watch and report on the status of any additional unencumbered Reserve Funds (presently estimated at \$300,000) that could be applied or transferred to the liability trust fund, rather than making an annual payment by line item in the Budget, which presently would only increase the Expense side of the Budget. Funds transferred to the liability trust fund would ultimately help bring down the Annual Unfunded Accrued Liability (AUAL) expense payment that is present in the Budget (line item #60150, Retirement - CalPERS). In addition, District staff also intends to engage the Board to discuss a proposal to limit District OPEB liability by modifying or eliminating the health care benefit in retirement for new employees hired after a certain date.

Once the OPEB and pension liability actuarials are performed and the revised Annual Unfunded Accrued Liability (AUAL) payment is known, the timing will then inform the preparation of the next Draft Budget for FY2025-26. At that time, the amount of any remaining Budget deficit will be clearer and Staff can recommend the necessary increase to the X-Factor to close any remaining deficit.

# North Coast Unified Air Quality Management District

707 L Street, Eureka, CA 95501 (707) 443-3093 www.ncuagmd.org



## Resolution 2024-3: Increase District X-Factor

**WHEREAS**, the District has adopted a permit fee schedule in its Regulation IV, with the stated purpose of allowing the District to fully recover all costs associated with implementation, inspection, and enforcement of the air quality programs under the District's jurisdiction; and

**WHEREAS**, Rule 400(B)(1) of Regulation IV allows for an annual adjustment of the hourly cost of operations portion of all fees (the "X-Factor"); and

**WHEREAS**, Rule 400(B)(1)(a) states that the value of "X" shall be rounded to the nearest whole dollar, and shall be assigned by the District Board of Directors each budget year through resolution, based on two components, either:

- 1) The actual program costs for the immediately preceding year; or
- 2) An adjustment in amount not greater than the change in the Consumer Price Index, as determined pursuant to Section 2212 of the Revenue and Taxation Code; and

WHEREAS, the fees charged pursuant to Regulation IV are imposed to recover the reasonable regulatory costs to the District for issuing licenses and permits, performing investigations, inspections, and audits, and the administrative enforcement and adjudication thereof are not taxes as defined in Section 1(e)(3) of Article XIII C of the California Constitution (Proposition 26); and

**WHEREAS**, the District has determined that fees have not kept pace with the growing costs of providing the District air programs and ensure a balanced budget; and

**WHEREAS**, the District estimates costs of the programs exceeded revenue by \$178,296 in FY2024-25, and forecasted to increase in subsequent years due to factors beyond District control, such as rising costs due to inflation, yearly group insurance rate increases, pension liability payments, etc.; and

**WHEREAS**, the CPI adjustment to the District X-Factor for the next fiscal year is 3.94%, which would not adequately increased source permit fee revenue sufficiently; and

**WHEREAS**, the California Health & Safety Code, Section 41512.7, requires that overall fees shall not increase by more than 15 percent in any calendar year.

**THEREFORE, BE IT RESOLVED**, that the North Coast Unified Air Quality Management District Board hereby increases the X-Factor in Regulation IV, Rule 400 by 11%.

Board Chair	Date:	
Clerk of the Board	 Date <sup>.</sup>	

# Agenda Item: 7

#### North Coast Unified Air Quality Management District

707 L Street, Eureka, CA 95501 (707) 443-3093 www.ncuagmd.org



**TO:** North Coast Unified Air Quality Management District Board

FROM: Brian Wilson, APCO

**SUBJECT:** Proposed FY 2024-25 District Budget

**DATE:** May 16, 2024

**ACTION REQUESTED:** Close Public Hearing and Adopt the Proposed FY 2024-25

District Operating Budget by Roll Call Vote

#### **SUMMARY:**

Attached is the final Proposed FY 2024-25 District Budget. No public comments have been received regarding the proposed draft budget that was initially publicly noticed on March 29, 2024. The Proposed Budget includes the 3.94% CPI increase to the District X-Factor that was approved at the last Governing Board meeting on April 29, 2024. The final proposed budget may also include an increase to the District X-Factor depending on the outcome of the preceding Agenda Item which discusses a proposed increase to the District X-Factor.

Staff will provide additional information at the meeting and answer any questions. The Board is requested to close the Public Hearing and adopt the Proposed FY 2024-25 District Budget by roll-call vote.

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
DECI II A	D INCOME			
	RINCOME			
PERMITS				The Diver Drawing under District Dec II leadly implements CCD Title 47 year increases for once hymning. The league powert is a UNION
43050	Non-Standard Burn Permits	120,000	120 000	The Burn Program under District Reg II locally implements CCR Title 17 requirements for open burning. The larger permit is a "Non-Standard" Burn Permit (and may allow other types of burning such as property development, hazard reduction, prescribed burns, etc.). Current fees are tiered for the size of the burn and vary from \$40 (burns<1 acre mtl), \$80 (1-10 acres), \$500 (100-300 acres), \$1,250 (burns>300 acres).
43030	Non-Standard Burn Fermits	120,000	120,000	The Burn Program under District Reg II local implements CCR Title 17 requirements for open burning. The smaller permit is a "Standard"
43100	Standard Burn Permits	70,000	70,000	Burn Permit that is typically for most residential properties. Current fee is \$20.
43125	Smoke Management Plans (SMPs)			SMP's are required in conjunction with some Non-Standard Burn Permits when burning could impact a sensitive receptor (school, hospital, centers, homes, etc.) and/or the amount of material to be burned exceeds that outlined in District rules. SMP's are each reviewed and approved, and burning must be done within prescription with a Burn Authorization on a Burn Day. Current Fee is \$65.
43125	Smoke Management Plans (SMPS)	-	-	The 1990 Amendments to the Federal Clean Air Act (CAA) include a comprehensive operating permit program in Title V (40 CFR Part 70). The Title V permit combines, in a single document, all Federal CAA requirements that apply to these "Major" sources. The District
43150	Title V Permits	312,000	358,487	has identified the following facilities that are considered Major sources and are subject to the Title V permit program requirement: DG Fairhaven, Pacific Gas & Electric, and Humboldt Sawmill Company.
43160	Synthetic Minor Permits	5,000	5 745	Synthetic Minor Sources are not considered a Major (Title V) source because permit conditions restrict operation so that its potential to emit emissions are below that for a Major source.
43200	Permits to Operate (PTOs)	220,000	,	Annual renewal permit fees for Minor stationary source(s) of emissions and mobile equipment under exiting PTOs, such as diesel engines, hot mix asphalt plants, crematories, etc. District fees established pursuant to H&SC Section 42311.
43250	Authority To Construct (ATC) Permits	15,000		Initial construction permit fees for stationary source and mobile equipment, such as diesel engines, hot mix asphalt plants, crematories, GDFs, etc. Applications received can vary depending on economy, construction activity, etc.
43300	Vapor Recovery Permits	95,000	22,000	Vapor recovery permits are required by District regulations for gas stations (Gasoline Dispensing Facilities-GDFs), bulk terminals, and for Soil Vapor Extractions (SVE).
TOTAL	vapor recovery remites	837,000	939,145	
FEEC				
FEES				Under state law, owners or operators of portable diesel engines and certain other types of equipment can register their units under ARB's
44025	District share State-wide PERP Fees	30,000	30,000	statewide Portable Equipment Registration Program (PERP) in order to operate their equipment throughout California. These funds represent the District's share of inspection fees for registrations.
44050	Emission Reduction Fees	-	-	Pursuant to federal, state, and local laws, voluntary, unrequired emission reductions initiated by stationary sources which are real, permanent and validated may be banked and used for offset credit toward non-attainment pollutants.
44150	Application Fees	4,000	5 74 <b>5</b>	Application fees for permits such as ATCs, existing permit revisions, and existing equipment not under permit (PTOs). Applications received can vary depending on economy, construction activity, etc.
44 150	Application rees	4,000	5,745	Fees associated with State Air Toxic Control Measures (ATCMs) including Naturally Occurring Asbestos (NOA) mitigation plans.
44200	ATCM Regulation(s) Fees	500	554	` , , , , , , , , , , , , , , , , , , ,
44250	Asbestos NESHAP Fees	15,000	16,620	The EPA minimizes asbestos emission exposure through the National Emission Standards for Hazardous Air Pollutants (NESHAP) pursuant to 40 CFR Part 61. The Asbestos NESHAP provisions require notification and inspection prior to building demolition activity. Fees cover the review and approval of applications and the issuance of asbestos abatement permits. Applications received can vary depending on economy, construction activity, etc.
44350	GHG Fees	135,000	155 120	Applies to sources which have potential to emit Greenhouse Gases (GHGs) such as stationary sources and those affected by the state refrigerant management program. This covers tracking, permitting, inspecting, and emission inventory management.
44400	Hearing Board & Excess Emission Fees	-	-	Under limited conditions, stationary sources may apply for a variance from District regulations by submitting a petition to the District Hearing Board. This account tracks Hearing Board petition fees and Excess Emission Fees.
44510	Hot Spots Emission Inventory	-	_	On a quadrennial basis, the District bills stationary sources in accordance with Regulation IV, Rule 407(3.2) for cancerous and non-cancerous health effects. The billing covers the cost of updating emissions inventory per AB2588, Hot Spots.
44600	Air Monitoring Funds (Designated)	85,000	90,000	All permitted sources (PTOs, Vapor Recovery, etc.) pay an air monitoring fee that is designated toward support of the District's Air Monitoring network and activities.
44900	Other Fees		_	Miscellaneous fees that do not fall into other fee accounts such as expedite fees, outside contract engineering, permit modifications, etc.
TOTAL	Outer 1 ees	269,500	298,039	
PENALTIES				
				Revenue collected from the District's Civil Penalty Fee Program established pursuant to H&SC Section 42402.5 and 42403. The amount Notice of Violations (NOVs) varies each year. This amount can vary quite a bit, but generally there are always payments associated with
46050	Settlements, Civil	50,000		NOVs each year. Assessment of late payments on past due invoices.
46100	Late Payments	500		rassessment of fate payments on past due involces.
TOTAL		50,500	50,500	

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
STATE FUN	ne .			
STATE FUN				Air districts received State Subvention funds because the Legislature recognized that the districts face a number of program mandates
				under state law that cannot be fully funded (or in some cases, funded at all) through fees on stationary sources or with motor vehicle
				registration surcharge funds. There are specific requirements and limits for which this money can be used. Under H&SC Section 39802,
47050	Subvention, Base	103,200	103,200	Base Subvention funding is provided/subvened at a rate of up to \$0.23 per capita but not less than \$34,000 (\$18,000 each county).
17000	Casvenden, Bacc	100,200	100,200	Supplemental Subvention funding received under H&SC 39810 are for programs or expenditures that have been allocated per the
47055		45.000	22.222	District's yearly application and approved by the State. Funds could be targeted for activities such as staff training, rule/SIP revisions,
47055	Subvention, Supplemental	15,000	30,000	public outreach, unrecovered enforcement costs, supplemental air monitoring equipment and supplies, etc.  Direct reimbursement funding under grant agreement for AB 617 Community Air Protection Program activities such as source
	CARB AB 617 Community Air Protection Grant			evaluations, plan preparation, monitoring, community meetings, reduction plans, emissions reporting, and BARCT implementation. Grant
47060	Agreement Funding	-		agreement may be amended in future years.
				Direct reimbursement funding under grant agreement for AB 197 Emission Inventory activities to review and update emission inventory
	CARB AB 197 Emission Inventory Grant Agreement			data in the California Emissions Inventory Development and Reporting System (CEIDARS) database. Annual funding tentatively \$8,500/yr, and grant agreement may be amended in future years. Anticipate annual requests for reimbursement of activities.
47065	Funding	9,500	9,500	
	CARR Oil & Con Regulation Crant Agreement			Direct reimbursement funding under grant agreement for implementation and enforcement of facilities subject to the CARB Oil & Gas
47070	CARB Oil & Gas Regulation Grant Agreement Funding	1,000		Regulations. The District currently only has one facility that meets the applicability. Anticipate annual requests for reimbursement of activities.
71010	i diding	1,000	1,000	Direct reimbursement funding under grant agreement for activities that support statewide increase in prescribed fire as envisioned in
				SB1260/SB960 with CAL FIRE. Under contract with CARB, CAPCOA implements pass through funding to districts via MOA
				requirements. Each CARB FY grant agreement is for two years implementation. The District uses these funds to offset fee waivers for
47315	CARB Prescribed Burn Grant Program	115,000	160,000	Non-Standard Burn Permits and Smoke Management Plans (SMPs) associated with prescribed fire projects, wildfire fuel-reducing Air Curtain Incinerators, and costs associated with prescribed fire-wildfire public outreach activities.
47110	EPA 103 Grant - Air Monitoring PM2.5	17,300		EPA PM2.5 Grant funds that directly fund District PM2.5 air monitoring efforts (labor, equipment, monitor, etc.)
TOTAL	El A 103 Glant - All Monitoring I M2.3	261,000	321,000	
IOIAL		201,000	321,000	
GRANT ADI	MINISTRATION FUNDS			
				Administration portion of the AB923 DMV Surcharge (\$2 per vehicle). Administration limited to 6.25% of grant funding pursuant to H&SC
48150	AB923 DMV Surcharge - Admin	17,000	17,000	
47004				Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47331	RSBPP Grant Admin (YR 2)	-	<del>-</del>	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47332	RSBPP Grant Admin (YR 3)	160,000	160,000	
17002	riest i Grant Harrim (TTC)	100,000	100,000	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47333	RSBPP Grant Admin (YR 4)	40,000	40,000	4
47045	State Weedenseles Deduction Count Admin		E4 07E	Admin income from the CARB Woodsmoke Reduction Grant (YR 3&4) which provides 9.5% for administrative expenses (0.5% for
47215	State Woodsmoke Reduction Grant Admin	-		CAPCOA oversight).
TOTAL		217,000	271,375	
ΔB2766 DM	V SURCHARGE FUNDING			
ADZI 00 DIVI	V SORGITARGE I GRIDING			AB2766 Surcharge Funding pursuant to H&SC Sections 44223 and 44225, which authorizes the District to collect up to \$4 per vehicle
48000	AB2766 DMV Surcharge Funding	635,000	635,000	registered within the District's jurisdiction.
TOTAL		635,000	635,000	
MISCELLAN	IEOUS FUNDS			
10250	Other Miscellaneous Income	E 000	E 000	Miscellaneous items not covered by other accounts such fees received for public records requests, District credit card rebates, refund of
49350 TOTAL	Other Miscellaneous Income	5,000		electricity used for onsite charging stations, etc.
TOTAL		5,000	5,000	
INTEREST				
80050	Interest, General Account	10,000	8,000	Interest earned on funds held by the Humboldt County Treasurer.
TOTAL	maroot, Contra / toodant	10,000	8,000	
IOIAL		10,000	6,000	
	TOTAL REGULAR INCOME	2,285,000	2,528,059	
		_,,	_,0_0,000	

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
DECIII /	AD EVDENCE			
	AR EXPENSE			
APPROPRI	ATION FOR CONTINGENCIES			Contingency funds are used to address unanticipated fiscal liabilities and changes in the operational activities of the District, which may
58000	Appropriation for Contingencies	25,000	25,000	occur in the course of the year. Contingency funds represent the District's budgeted non-obligated fund. Many of the District's activities require advance funding to receive direct reimbursement.
TOTAL		25,000	25,000	
			·	
SALARIES	& WAGES			
60050	Salaries & Wages	1,065,000	1,149,720	
60050	Salaries & Wages - 6 mos duplicate position	-	50,000	Cost for duplicate/overlapping coverage and training for the Burn Program Coordinator position (existing staff will be retiring) for 6 months max. Expense will be offset by payroll charges to the Prescribed Fire Grant.
60100	Outside contract employee(s)	_	_	Costs for temporary and part time employees as outside contractor/support who are not eligible for standard employee benefits.
60125	Overtime	1,000	1,000	Wages paid for overtime work.
		1,,000	, , , , , , , , , , , , , , , , , , , ,	The District pays a percentage of gross wages and an annual lump sum amount for the Annual Unfunded Accrued Liability (AUAL).  PERS rates and AUAL are established through an actuarial valuation. Costs increase due to the District's pension obligation/debt - this
60150	Retirement - CalPERS	275,000	309,000	year the AUAL amount represents almost 30% of the total payment to CalPERS.
60175	Employees' Group Insurance	441,345	454,500	
60184	Retirees' Group Insurance	92,580	102,500	This account reflects the cost for retirees' health insurance coverage. This is considered part of the District's Other Post Employment Benefits (OPEB) debt obligation.
60186	SDRMA Dental, Vision, Life Insurance	15,600	15,600	This account reflects the cost of the Special District Risk management Authority (SDRMA) ancillary benefits (which include Dental, Vision and Basic Life insurance for employees).
60190	Workers' Compensation Insurance	10,000	12,000	Workers' compensation insurance is paid yearly and is determined based on a combination of State rates and claims experience.
TOTAL		1,900,525	2,094,320	
PAYROLL				The Medicare tay rate is 1.45% of tayable wages, with ne wage limit
60225	Medicare & Social Security Tax	15,450	16,050	
60250	CA Taxes, Unemployment Insurance & ETT	1,600	2 275	These taxes are calculated by applying the 2024 contribution rates of 1.5% for State Unemployment Insurance (SUI) and 1% for Employment Training Tax (ETT) to the first \$7,000 wages per employee per calendar year period.
TOTAL	CA Taxes, offeriployment insurance & ETT	17,050	18,325	
TOTAL		17,000	10,020	
INSURANC	E			
				Premiums for public liability, property damage including fire, burglary, and vehicle coverage, errors and omissions coverage, boiler and
60350	General Liability, E&O	25,000		money insurance coverage. This expense also includes a rider for various air monitoring stations.
TOTAL		25,000	30,000	
DDOEESSI	ONAL SERVICES			
		400,000	400,000	Professional and specialized services including financial and auditing services, legal services, outside consulting/support, etc.
60450	Professional & Special Services	100,000	100,000	
TOTAL		100,000	100,000	
REPAIRS &	MAINTENANCE			
60550	Maintenance, Computers & Programs	28,500	28.500	General maintenance costs for computers, software, licenses, and proprietary programs (IT costs, Smartsheet, DocuSign, Zoom, QuickBooks, Google/Gmail, payroll, server, website support, software licences, etc.)
60575	Maintenance, Building	5,000	5,000	Duilding weighten and and repair costs to building
60580	Maintenance, Equipment & Miscellaneous	8,000	8,000	Maintenance activity for equipment not specified in other maintenance accounts (landscape maintenance, etc.).
60590	Maintenance, Equip.& MiscAir Monitoring	15,000	15,000	Repairs and maintenance of air monitoring stations.
60585	Household & Janitorial	6,700	6,700	General janitorial costs for office and garbage pick-up service.
TOTAL		63,200	63,200	
SAFETY E	QUIPMENT & SUPPLIES			
60855	Safety Equipment	1,000	1.000	Safety equipment such as safety shoes and/or gear for inspections. Includes COVID-19 supplies.
TOTAL		1,000	1,000	
			,	
		1		

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
TRANSPOR	TATION & TRAVEL			
60950	Vehicles - Gas, Maintenance & Repairs	13,000	13,000	Costs of vehicles' gas, maintenance and repairs including fuel, auto detailings, annual safety checks, oil changes, and car washes.
00930	Verlicies - Gas, Maintenance & Repairs	13,000	13,000	Costs of all transportation including the reimbursement to staff for the costs of meals and lodging, commercial transportation, allowance
61050	Transportation & Travel - Staff	8,000	8,000	for use of private vehicles and other travel costs.
61060	Transportation & Travel - APCO	4,000	4,000	Costs of all transportation associated with the APCO including the reimbursement of the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61075	Transportation & Travel - Board of Directors	4,000	4,000	Travel expenses for governing and hearing board members and District counsel, such as mileage and lodging reimbursements.
TOTAL		29,000	29,000	
COMMUNIC		45.000	45.000	Cost of communications services, including monthly telephone at the office and cell phone costs.
62050	Communications - General Office	15,000	15,000	Cost of internet communications at various district sites.
62060	Communications - Internet	3,600	3,600	Cost of internet communications at various district sites.
TOTAL		18,600	18,600	
UTILITIES				
63050	Utilities - Electric & Gas	12,500	12,500	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	1,000	1,200	Water and sewer service to the office.
TOTAL		13,500	13,700	
SPECIAL DI	STRICT EXPENSE			
64050	Special District Expense - General	8,000	8,000	Other District expenses in this category include payments to Board members at \$100 per meeting (H&SC 40154), etc.
64075	Training	4,500	4,500	Employee education and training expenses (registration and class fees).
64100	Memberships & Subscriptions	12,000	12,000	Costs of necessary memberships, subscriptions, and/or licenses (CAPCOA membership, CSDA, etc.).
64150	Public Education	1,000	1,000	Various public education programs and outreach not included in other programs' outreach or expense accounts (i.e. funding provided directly by the District).
TOTAL		25,500	25,500	
OFFICE EXF				Stamps, metered mail and bulk mail postage.
65050	Postage	5,000	5,000	Office supplies include expendable items such as pens, pencils, ink & toner cartridges, copy paper, binders, envelopes, etc.
65100	Office Supplies	5,000	5,000	District costs of publications legally required for reports and notices, and includes costs of public notices.
65200	Publications & Legal Notices	5,000	5,000	Printing costs such as printing permit forms and other District publications.
65225	Printing Costs	2,000	2,000	Rental expense for storage unit.
65250	Rents & Leases - Building	2,340	2,340	Eureka (Alice Birney) Air Monitoring Station monthly rent at \$50 per month.
65255	Rents & Leases, Building - Air Monitoring	600	600	
65300	Rents & Leases - Equipment	6,000	6,000	Rent and lease of equipment, including postage meter and copier leases.  Other misc office expense for services (Office/building security system, office printing/copier services, etc.).
65350	Office Services	6,000	6,000	other misc office expense for services (Office/bulluling security system, office printing/copier services, etc.).
TOTAL		31,940	31,940	
CAPITAL O	JTLAY			
66075	Equipment <\$5,000	7,000	7,000	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	5,000	5,000	Small tools and equipment associated with air monitoring.
66100	Fixed Assets >\$5,000	20,000		Major modifications to real property, replacement of vehicles, or purchase of other assets. Purchase of Storage shed for RSBPP grant files reimbursed with RSBPP Admin funds.
	<u> </u>	30,000	30,000	Purchase of new equipment for air monitoring stations.
66105 <b>TOTAL</b>	Fixed Assets - Air Monitoring >\$5,000	62,000	<b>62,000</b>	
	• 	,,,,,,	,	
GRANT ADM	IINISTRATION EXPENSE			
67601	RSBPP Grant Admin (YR 2) - Expense	_	<u>-</u>	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 2
67602	RSBPP Grant Admin (YR 3) - Expense	120,000	120,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 3

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
				Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program
67603	RSBPP Grant Admin (YR 4) - Expense	30,000	30,000	(RSBPP) for YR 4
67625	State Woodsmoke Reduction Grant Admin (YR 4) -			Admin income expensed from direct reimbursement of costs incurred with the administration of the State Woodsmoke Reduction Grant (YR 2)
07023	Expense	-	<del>-</del>	Admin income expensed from direct reimbursement costs incurred with the administration of CARB Prescribed Burn Program Grant.
67630	CARB Prescribed Burn Grant Program - Expense	50,000	60,000	ranim meente experiesa mem anesa remisareenten essa misarrea war are aanimiea aarim essa bar reseribea barri regram erana
TOTAL		200,000	210,000	
FUNDS TO	OTHER AGENCIES			
68200	CARB Air Toxic "Hot Spots" Program	1,500	1,500	Fees collected by the District and passed through to CARB for CARB's Air Toxic "Hot Spots" Program.
68290	Burn Permit Fees to Fire Agencies	12,000	12,000	The District provides \$3 for every Standard Burn Permit issued to each local fire agency.
	CARB AB 617 Community Air Protection Grant	,	,	
68410	Agreement Funding	-	-	
TOTAL		13,500	13,500	
MISCELLA	NEOUS EXPENSE			
69100	Uncategorized Expenses	-	-	
69150	Bad Debt/Unpaid Fees/Write-offs	-	-	Unpaid invoices and deductions in fees due to the District.
	Pension & OPEB Liabilities Fund	-	_	Payments to the Pension and OPEB Trusts
TOTAL		-	-	
BANK FEES	S & INTEREST EXPENSE			
70125	Bank Fees & Charges	1,500	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	7,500		Bank fees associated with credit card transactions.
70150	Late Fees	-	· -	
TOTAL		9,000	10,000	
	TOTAL REGULAR EXPENSE	2,534,815	2,746,085	

2,528,059	Total FY 24/25 Income
2,746,085	Total FY 24/25 Expense
-218,026	
80,105	Contribution of FY 24/25 Grant Programs which have a fixed admin % (does not include direct/reimbursement grant admin)
50,000	Amount from Reserve for duplicate Burn Program position (6mos max), to be offset by payroll charges to Rx Fire Grant
-87,921	

GRANT	S & SPECIAL INCOME			
CARL MO	YER GRANT INCOME			
47100	Carl Moyer Program Grant (Yr 26)	346,548	345,801	The CARB Carl Moyer Program Grant provides grant incentives for purchasing lower-emission heavy-duty diesel engines. Funding typically covers the cost difference between a new heavy-duty diesel engine and an alternative, clean fuel or lower-emission model.
47100	Carl Moyer Program Grant carryover	703,105	175,000	Carl Moyer Grant program funds carryover from previous fiscal year.
47105	Carl Moyer Program Admin (Yr 26)	49,507	49,400	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
47105A	Carl Moyer Program Grant Admin carryover from previous year	14,446	9,901	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate and carryover 20% for second year)
80150	Interest, Carl Moyer Program Grant	200	200	Estimated interest earned on all Carl Moyer Program Grant funds while held in the Moyer bank account. All interest earned must be available for disbursement to qualified projects.
TOTAL		1,113,806	580,302	
STATE RE	SERVE (MULTI-DISTRICT) GRANT INCOME			

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
				CARB grant funding from the unallocated 5% within the Carl Moyer Program, referred to as State Reserve (Multi-District). Supports state
				priorities in partnership with air districts. Initially funding went to the TIMBER Program with new funds presently going toward VIP off-road,
47350	State Reserve (Multi-District) Grant	-	-	non-Ag and Ag projects.
47350	State Reserve (Multi-District) Grant carryover	219,835	44,835	
47355	State Reserve (Multi-District) Admin	_	_	The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
	, i	24.422		The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years
47355	State Reserve (Multi-District) Admin carryover	31,403		(typically allocate 20% for second year).
TOTAL		251,238	50,439	
ADO22 DM	/ SUBCHARCE INCOME			
AD923 DIVI	V SURCHARGE INCOME			State provided AB923 DMV Surcharge Funds for grant projects pursuant to H&SC 44229, which authorizes the District to receive an
48100	AB923 DMV Surcharge Funds	325,000	325,000	additional \$2 per vehicle in the District's jurisdiction.
48100	AB923 DMV Surcharge Funds carryover	1,896,400	1,951,991	AB923 DMV Surcharge Funds Carryover from previous fiscal year.
80200	Interest, AB923 DMV Surcharge Funds	200	200	Estimated interest earned on AB923 DMV Surcharge Funds.
TOTAL		2,221,600	2,277,191	
<b>RURAL SC</b>	HOOL BUS PILOT PROGRAM (YR 2) INCOME			
				Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 2 grant for school buses for rural school districts.
47326 47326	Rural School Bus Pilot Program (YR 2) Rural School Bus Pilot Program (YR 2) carryover	-	<u>-</u>	RSBPP (YR 2) carryover from previous fiscal year and held in the RSBPP (YR 2) financial account.
47320	Trural School Bus Fliot Frogram (Tr. 2) carryover	-	<del>-</del>	Estimated interest earned on RSBPP (YR 2) Grant funds while held in the RSBPP (YR 2) financial account. All interest earned must be
80215	Interest, RSBPP (YR 2) Grant Program	-	-	available for disbursement to qualified projects.
TOTAL		-	-	
RURAL SC	HOOL BUS PILOT PROGRAM (YR 3) INCOME			
				Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 3 grant for school buses for rural school districts (allocation was increased beyond initial amount to \$18,550,00, which includes CARB's state match
47327	Rural School Bus Pilot Program (YR 3)	-	_	project funds for DERA grant applied to RSBPP).
47327	Rural School Bus Pilot Program (YR 3) carryover	7,375,000	7,375,000	RSBPP (YR 3) carryover from previous fiscal year and held in the RSBPP (YR 3) financial account.
80216	Interest, RSBPP (YR 3) Grant Program	1,000	1 000	Estimated interest earned on RSBPP (YR 3) Grant funds while held in the RSBPP (YR 3) financial account. All interest earned must be available for disbursement to qualified projects.
TOTAL	interest, Nebri (TV s) crant regram	7,376,000	7,376,000	
RURAL SC	HOOL BUS PILOT PROGRAM (YR 4) INCOME			
				Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 4 grant for
47328	Rural School Bus Pilot Program (YR 4)	4.405.000	4.405.000	school buses for rural school districts.
47328	Rural School Bus Pilot Program (YR 4) carryover	4,185,000	4,185,000	RSBPP (YR 4) carryover from previous fiscal year and held in the RSBPP (YR 4) financial account.  Estimated interest earned on RSBPP (YR 4) Grant funds while held in the RSBPP (YR 4) financial account. All interest earned must be
80217	Interest, RSBPP (YR 4) Grant Program	1,000	1,000	available for disbursement to qualified projects.
TOTAL		4,186,000	4,186,000	
DERA FED	ERAL GRANT INCOME			
				Through Grant Agreements, G-19-DERA-01 and G-21-DERA-01, the District administers all of CARB's Diesel Emissions Reduction Act (DERA) allocated by the EPA to CARB for all of California. Under agreement, the DERA funds will be spent toward the RSBPP grant
47324	DERA Grant	1,695,376		program, typically funding about 5 additional school buses.
47324	DERA Grant carryover	-	-	
TOTAL		1,695,376	-	
WOODSTO	VE CHANGEOUT PROGRAM INCOME			District Woodstove Grant Program is typically funded by funds from compliance settlement agreement(s). The current funds were
N/A-Reserv	e Woodstove Changeout Grant Program	_		received in FY 16/17 and are provided through the Reserve Fund.
	e Woodstove Changeout Grant Program carryover	275,000	275,000	District Woodstove Grant funds carryover from previous fiscal year and held in the District Reserve.
TOTAL		275,000	275,000	
STATE WO	ODSMOKE REDUCTION PROGRAM INCOME			

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
	+			State Woodsmoke Reduction Grant Program allocation for YR4. Grant program is implemented by CARB and administered by air
47210	State Woodsmoke Reduction Grant Program	_	266.910	districts in coordination with CAPCOA. Implemented by California Climate Investments with GGRF funds.
	State Woodsmoke Reduction Grant Program			State Woodsmoke Grant program YR3 funds carryover from previous fiscal year and held in the State Woodsmoke account.
47210	carryover	-	245,535	
80210	Interest, Woodsmoke Grant Program	_	100	Estimated interest earned on Woodsmoke Reduction Program funds while held in the Woodsmoke financial account. All interest earned must be available for disbursement to qualified projects.
TOTAL	Interest, Woodsmoke Crant i Togram	_	512,545	· · · ·
IOIAL		-	312,343	
FARMER PI	ROGRAM INCOME			
ARMERTI	TOOTIANI INCOME			CARB's Funding Agricultural Replacement Measures for Emission Reductions (FARMER) grant program. A statewide agricultural
				equipment replacement program similar to the Carl Moyer Program with additional project types. Initially allocates \$5.5 million split among
47200	FARMER Grant Program	300,000	150 000	18 air districts with 9% administration. Funded by GGRF, Air Qualilty Improvement Funds, Alternative and Renewable Fuel and Vehicle Technology Funds.
47200	FARMER Grant Program carryover	500,000	130,000	The FARMER Grant program funds carryover from previous fiscal year and held in the FARMER account.
	-	27 000	15 000	The FARMER Grant provides 9% for administrative expenses.
47205	FARMER Grant Program Admin FARMER Grant Program Admin carryover from	27,000	15,000	The FARMER Grant provides 50% admin carryover from previous fiscal year, held in District Reserve, to be expensed this fiscal year.
47205	previous year	-	_	The Frank provided 66% damm daily ever from provided field by gar, field in Blothet Neccive, to be expended the fleed year.
				Estimated interest earned on FARMER Grant Program funds while held in the FARMER Program financial account. All interest earned
80205	Interest, FARMER Grant Program	200	-	must be available for disbursement to qualified projects.
TOTAL		327,200	165,000	
TOTAL G	RANTS & SPECIAL INCOME	17,446,220	15,422,477	
CDANTS	O O ODECIAL EVDENCE			
GRANTS	8 & SPECIAL EXPENSE			
CARL MOY	ER GRANT EXPENSE			
68100	Carl Moyer Program Grant	1,049,853	345,801	Carl Moyer Program Grant incentives/project funds provided under contract to recipients.
68100	Carl Moyer Program Grant carryover	-	175,000	
				The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years
68100A	Carl Moyer Program Grant Admin	39,606	49,400	(typically 80% initial year, 20% second year) to roughly cover minor admin expenses during grant term (5-10yrs). This expense is reflected in the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
0010071	Carl Moyer Program Grant Admin carryover from	33,333	.0,.00	Carl Moyer Grant admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68100A	previous year	9,901	10,101	
	Carl Moyer Program Grant Admin carryover to next			Carl Moyer Grant admin of 20% carryover to next year, held in District Reserve, to be expensed next fiscal year.
68100A	year	14,446		
TOTAL		1,113,806	580,302	
	SERVE (MULTI-DISTRICT) GRANT EXPENSE			State Reserve Grant incentives/project funds provided under contract to recipients
68350	State Reserve (Multi-District) Grant	- 010 007	- 44.00=	State Reserve Grant incentives/project funds provided under contract to recipients.
68350	State Reserve (Multi-District) Grant carryover	219,835	44,835	State Reserve program funds carryover to next fiscal year and held in Carl Moyer financial account.  State Reserve Admin provides 12.5% for grant admin/expenses, where 80% is expensed initial year when funds received. This expense
68350A	State Reserve (Multi-District) Admin	-	-	is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
	State Reserve (Multi-District) Admin carryover from			State Reserve admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68350A	previous year	31,403	5,604	
68350A	State Reserve (Multi-District) Admin carryover to next year			State Reserve admin of 20% carryover to next year and held in District Reserve, to be expensed next fiscal year.
TOTAL	mont your	251,238	50,439	
IOIAL		201,230	50,439	
AB923 DMV	SURCHARGE FUNDS EXPENSE			
				AB923 DMV Surcharge Grant incentives/project funds provided to recipients; AB923 DMV Surcharge Funds also provide yearly match
68055	AB923 DMV Surcharge Funds	400,000	383,926	funds for the Carl Moyer Program Grant Program.
				AB923 Grant funds carryover to next fiscal year and held in AB923 financial account, including interest.
68055	AB923 DMV Surcharge Funds carryover	1,821,600	1,893,365	Ab923 Grant funds carryover to next fiscal year and neid in Ab923 financial account, including interest.

NAME	100000		
	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<u> </u>			
<u> </u>	-	-	RSBPP (YR 2) Grant incentives/project funds provided under contract to recipients.
Rural School Bus Pilot Progam (YR 2) carryover	-	-	RSBPP (YR 2) Grant funds carryover to next fiscal year and held in RSBPP (YR 2) financial account.
	-	-	
OL BUS PILOT PROGRAM (YR 3) EXPENSE			
<u> </u>	7,376,000	7,376,000	RSBPP (YR 3) Grant incentives/project funds provided under contract to recipients.
Rural School Bus Pilot Progam (YR 3) carryover	-	-	RSBPP (YR 3) Grant funds carryover to next fiscal year and held in RSBPP (YR 3) financial account.
	7,376,000	7,376,000	
	, , , , , , , ,	, , , , , , , ,	
OL BUS PILOT PROGRAM (VR 4) EXPENSE			
` '	4 186 000	4 186 000	RSBPP (YR 4) Grant incentives/project funds provided under contract to recipients.
	-, 100,000	·	RSBPP (YR 4) Grant funds carryover to next fiscal year and held in RSBPP (YR 4) financial account.
. ta. a. bondo. Bab. not i rogani (Tita) danyotoi	4 186 000		
	4,100,000	4, 100,000	
	1,695,376	-	DERA Grant funding is spent within the RSBPP Grant according to the grant agreement along with RSBPP YR3 funds.
DERA Grant carryover	-	-	
	1,695,376	-	
CHANGEOUT PROGRAM EXPENSE			
Woodstove Changeout Program			District Woodstove Grant incentives provided under agreement to recipients.
	275 000	275 000	District Woodstove Changeout Program funds carryover and held in District Reserve.
Woodstove Changeout Frogram Carryover	· ·		
	275,000	275,000	
SMOKE REDUCTION PROGRAM EXPENSE			
· · · · · · · · · · · · · · · · · · ·	-	·	State Woodsmoke Grant incentives provided under agreement to recipients.
State Woodsmoke Reducton Program carryover	-	,	State Woodsmoke Grant funds carryover to next fiscal year and held in State Woodsmoke financial account.
	-	512,445	
GRAM EXPENSE			
	300 200	150 000	FARMER Grant incentives/project funds provided under contract to recipients.
	300,200	,	FARMER Grant funds carryover to next fiscal year and held in FARMER Grant Program financial account.
FANIVIER FIOGRAFII CATTYOVEI	-		FARMER Grant program provides 9% for admin/expenses, where 50% admin expensed in first year when funds received. This expense
EARMER Admin	12 500		is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
	13,500	,	FARMER Grant admin of 50% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
	40.500	-	FARMER Grant admin of 50% carryover to next fiscal year and held in District Reserve.
PARIVIER AUTIIII Carryover to next year		-	
	327,200	165,000	
NTS & SPECIAL EXPENSE	17,446,220	15,422,477	
	CHANGEOUT PROGRAM (YR 4) EXPENSE  Rural School Bus Pilot Progam (YR 4) Rural School Bus Pilot Progam (YR 4) carryover  AL GRANT  DERA Grant  DERA Grant carryover  CHANGEOUT PROGRAM EXPENSE  Woodstove Changeout Program  Woodstove Changeout Program carryover  SMOKE REDUCTION PROGRAM EXPENSE  State Woodsmoke Reduction Program  State Woodsmoke Reduction Program carryover  GRAM EXPENSE  FARMER Program  FARMER Program  FARMER Admin  FARMER Admin  FARMER Admin carryover from previous year  FARMER Admin carryover to next year	Rural School Bus Pilot Progam (YR 2)	Rural School Bus Pilot Progam (YR 2)

15,422,477	Total FY 24/25 Grant Income
15,422,477	Total FY 24/25 Grant Expense
0	

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
DECIII A	AR INCOME			
PERMITS				The Burn Program under District Reg II locally implements CCR Title 17 requirements for open burning. The larger permit is a "Non-
				Standard" Burn Permit (and may allow other types of burning such as property development, hazard reduction, prescribed burns, etc.).
40050		400,000	100.000	Current fees are tiered for the size of the burn and vary from \$40 (burns<1 acre mtl), \$80 (1-10 acres), \$500 (100-300 acres), \$1,250
43050	Non-Standard Burn Permits	120,000	120,000	(burns>300 acres). The Burn Program under District Reg II local implements CCR Title 17 requirements for open burning. The smaller permit is a "Standard"
43100	Standard Burn Permits	70,000	70,000	Burn Permit that is typically for most residential properties. Current fee is \$20.
				SMP's are required in conjunction with some Non-Standard Burn Permits when burning could impact a sensitive receptor (school,
40405	Create Management Plane (CMPs)			hospital, centers, homes, etc.) and/or the amount of material to be burned exceeds that outlined in District rules. SMP's are each reviewed and approved, and burning must be done within prescription with a Burn Authorization on a Burn Day. Current Fee is \$65.
43125	Smoke Management Plans (SMPs)	-	-	The 1990 Amendments to the Federal Clean Air Act (CAA) include a comprehensive operating permit program in Title V (40 CFR Part
				70). The Title V permit combines, in a single document, all Federal CAA requirements that apply to these "Major" sources. The District
40450	Title M Demosite	242.000	202 544	has identified the following facilities that are considered Major sources and are subject to the Title V permit program requirement: DG
43150	Title V Permits	312,000	323,544	Fairhaven, Pacific Gas & Electric, and Humboldt Sawmill Company.  Synthetic Minor Sources are not considered a Major (Title V) source because permit conditions restrict operation so that its potential to
43160	Synthetic Minor Permits	5,000	5,185	emit emissions are below that for a Major source.
40000	D (1 1 0 (DTO))	000 000	000 440	Annual renewal permit fees for Minor stationary source(s) of emissions and mobile equipment under exiting PTOs, such as diesel
43200	Permits to Operate (PTOs)	220,000	228,140	engines, hot mix asphalt plants, crematories, etc. District fees established pursuant to H&SC Section 42311.  Initial construction permit fees for stationary source and mobile equipment, such as diesel engines, hot mix asphalt plants, crematories,
43250	Authority To Construct (ATC) Permits	15,000	20 740	GDFs, etc. Applications received can vary depending on economy, construction activity, etc.
40200	ridinary to construct (ATO) Termite	10,000	,	Vapor recovery permits are required by District regulations for gas stations (Gasoline Dispensing Facilities-GDFs), bulk terminals, and for
43300	Vapor Recovery Permits	95,000	98,515	Soil Vapor Extractions (SVE).
TOTAL		837,000	866,124	
FEES				
				Under state law, owners or operators of portable diesel engines and certain other types of equipment can register their units under ARB's
44025	District share State-wide PERP Fees	30,000	30.000	statewide Portable Equipment Registration Program (PERP) in order to operate their equipment throughout California. These funds represent the District's share of inspection fees for registrations.
11020	District Strate State Was 1 E. H. 1 888	33,000	33,000	Pursuant to federal, state, and local laws, voluntary, unrequired emission reductions initiated by stationary sources which are real,
44050	Emission Reduction Fees	-	-	permanent and validated may be banked and used for offset credit toward non-attainment pollutants.
44150	Application Fees	4,000	5 185	Application fees for permits such as ATCs, existing permit revisions, and existing equipment not under permit (PTOs). Applications received can vary depending on economy, construction activity, etc.
77100	Application rees	4,000	3,103	Fees associated with State Air Toxic Control Measures (ATCMs) including Naturally Occurring Asbestos (NOA) mitigation plans.
44200	ATCM Regulation(s) Fees	500	500	
				The EPA minimizes asbestos emission exposure through the National Emission Standards for Hazardous Air Pollutants (NESHAP) pursuant to 40 CFR Part 61. The Asbestos NESHAP provisions require notification and inspection prior to building demolition activity.
				Fees cover the review and approval of applications and the issuance of asbestos abatement permits. Applications received can vary
44250	Asbestos NESHAP Fees	15,000	15,000	Annual Programme and the Programme Control of the section
				Applies to sources which have potential to emit Greenhouse Gases (GHGs) such as stationary sources and those affected by the state
44350	GHG Fees	135,000	140,000	refrigerant management program. This covers tracking, permitting, inspecting, and emission inventory management.  Under limited conditions, stationary sources may apply for a variance from District regulations by submitting a petition to the District
44400	Hearing Board & Excess Emission Fees	_	_	Hearing Board. This account tracks Hearing Board petition fees and Excess Emission Fees.
77700	Flearing Board & Excess Emission Fees	_		On a quadrennial basis, the District bills stationary sources in accordance with Regulation IV, Rule 407(3.2) for cancerous and non-
44510	Hot Spots Emission Inventory	-	-	cancerous health effects. The billing covers the cost of updating emissions inventory per AB2588, Hot Spots.
				All permitted sources (PTOs, Vapor Recovery, etc.) pay an air monitoring fee that is designated toward support of the District's Air Monitoring network and activities.
44600	Air Monitoring Funds (Designated)	85,000	90,000	
4.4000				Miscellaneous fees that do not fall into other fee accounts such as expedite fees, outside contract engineering, permit modifications, etc.
44900	Other Fees	-	-	
TOTAL		269,500	280,685	
DENIAL TIES				
PENALTIES				Revenue collected from the District's Civil Penalty Fee Program established pursuant to H&SC Section 42402.5 and 42403. The amount
				Notice of Violations (NOVs) varies each year. This amount can vary quite a bit, but generally there are always payments associated with
46050	Settlements, Civil	50,000	50,000	NOVs each year.
46100	Late Payments	500	500	Assessment of late payments on past due invoices.
TOTAL		50,500	50,500	
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ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
STATE FUN	IDS			
STATE FUR				Air districts received State Subvention funds because the Legislature recognized that the districts face a number of program mandates
				under state law that cannot be fully funded (or in some cases, funded at all) through fees on stationary sources or with motor vehicle
				registration surcharge funds. There are specific requirements and limits for which this money can be used. Under H&SC Section 39802,
47050	Subvention, Base	103,200	103,200	Base Subvention funding is provided/subvened at a rate of up to \$0.23 per capita but not less than \$34,000 (\$18,000 each county).
47000	Oubvertion, base	100,200	100,200	Supplemental Subvention funding received under H&SC 39810 are for programs or expenditures that have been allocated per the
				District's yearly application and approved by the State. Funds could be targeted for activities such as staff training, rule/SIP revisions,
47055	Subvention, Supplemental	15,000	30,000	public outreach, unrecovered enforcement costs, supplemental air monitoring equipment and supplies, etc.
	CARB AB 617 Community Air Protection Grant			Direct reimbursement funding under grant agreement for AB 617 Community Air Protection Program activities such as source evaluations, plan preparation, monitoring, community meetings, reduction plans, emissions reporting, and BARCT implementation. Grant
47060	Agreement Funding	-	-	agreement may be amended in future years.
				Direct reimbursement funding under grant agreement for AB 197 Emission Inventory activities to review and update emission inventory
	CARB AB 197 Emission Inventory Grant Agreement			data in the California Emissions Inventory Development and Reporting System (CEIDARS) database. Annual funding tentatively
47065	Funding	9,500	9,500	\$8,500/yr, and grant agreement may be amended in future years. Anticipate annual requests for reimbursement of activities.
11000	i arrang	0,000	0,000	Direct reimbursement funding under grant agreement for implementation and enforcement of facilities subject to the CARB Oil & Gas
	CARB Oil & Gas Regulation Grant Agreement			Regulations. The District currently only has one facility that meets the applicability. Anticipate annual requests for reimbursement of
47070	Funding	1,000	1,000	activities.
				Direct reimbursement funding under grant agreement for activities that support statewide increase in prescribed fire as envisioned in SB1260/SB960 with CAL FIRE. Under contract with CARB, CAPCOA implements pass through funding to districts via MOA
				requirements. Each CARB FY grant agreement is for two years implementation. The District uses these funds to offset fee waivers for
				Non-Standard Burn Permits and Smoke Management Plans (SMPs) associated with prescribed fire projects, wildfire fuel-reducing Air
47315	CARB Prescribed Burn Grant Program	115,000	160,000	Curtain Incinerators, and costs associated with prescribed fire-wildfire public outreach activities.
47110	EPA 103 Grant - Air Monitoring PM2.5	17,300	17,300	EPA PM2.5 Grant funds that directly fund District PM2.5 air monitoring efforts (labor, equipment, monitor, etc.)
TOTAL		261,000	321,000	
<b>GRANT AD</b>	MINISTRATION FUNDS			
40450		17.000	47.000	Administration portion of the AB923 DMV Surcharge (\$2 per vehicle). Administration limited to 6.25% of grant funding pursuant to H&SC
48150	AB923 DMV Surcharge - Admin	17,000	17,000	
47004	DCDDD Cront Admir (VD 2)			Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47331	RSBPP Grant Admin (YR 2)	-	-	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47332	RSBPP Grant Admin (YR 3)	160,000	160,000	
47002	ROBIT Clant Admin (TV 0)	100,000	100,000	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR
47333	RSBPP Grant Admin (YR 4)	40,000	40,000	1.
		,		Admin income from the CARB Woodsmoke Reduction Grant (YR 3&4) which provides 9.5% for administrative expenses (0.5% for
47215	State Woodsmoke Reduction Grant Admin	-	54,375	CAPCOA oversight).
TOTAL		217,000	271,375	
AB2766 DN	V SURCHARGE FUNDING			
48000	AP2766 DMV Surcharge Funding	635,000	635,000	AB2766 Surcharge Funding pursuant to H&SC Sections 44223 and 44225, which authorizes the District to collect up to \$4 per vehicle
48000	AB2766 DMV Surcharge Funding	,		registered within the District's jurisdiction.
TOTAL		635,000	635,000	
14100511.41	150110 5111150			
MISCELLA	NEOUS FUNDS			Miscellaneous items not covered by other accounts such foce received for public records requests. District credit cord relates, refund of
49350	Other Miscellaneous Income	5,000	5.000	Miscellaneous items not covered by other accounts such fees received for public records requests, District credit card rebates, refund of electricity used for onsite charging stations, etc.
TOTAL	2 2.22 2.22 2.22 2.22 2.22	5,000	5,000	The same of the sa
	+	3,000	5,000	
INTEREST				
80050	Interest, General Account	10,000	8,000	Interest earned on funds held by the Humboldt County Treasurer.
TOTAL		10,000	8,000	
TOTAL		10,000	0,000	
	TOTAL REGULAR INCOME	2,285,000	2,437,684	
		,,	, ,	

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
REGUL A	R EXPENSE			
	TION FOR CONTINGENCIES			
58000 TOTAL	Appropriation for Contingencies	25,000 <b>25,000</b>	25,000 <b>25,000</b>	Contingency funds are used to address unanticipated fiscal liabilities and changes in the operational activities of the District, which may occur in the course of the year. Contingency funds represent the District's budgeted non-obligated fund. Many of the District's activities require advance funding to receive direct reimbursement.
			,	
SALARIES 8	WAGES			
60050	Salaries & Wages	1,065,000	1,149,720	Projected annual base salary and wages for 12 1/2 permanent employees, including any COLA or merit increases.
60050	Salaries & Wages - 6 mos duplicate position	_	50,000	Cost for duplicate/overlapping coverage and training for the Burn Coordinator staff position (existing staff will be retiring) for 6 months max. Expense will be offset by payroll charges to the Prescribed Fire Grant.
60100	Outside contract employee(s)	-		Costs for temporary and part time employees as outside contractor/support who are not eligible for standard employee benefits.
60125	Overtime	1,000	1,000	Wages paid for overtime work.
60150	Retirement - CalPERS	275,000	309.000	The District pays a percentage of gross wages and an annual lump sum amount for the Annual Unfunded Accrued Liability (AUAL).  PERS rates and AUAL are established through an actuarial valuation. Costs increase due to the District's pension obligation/debt - this year the AUAL amount represents almost 30% of the total payment to CalPERS.
60175	Employees' Group Insurance	441,345	454,500	District employees are covered under PERS insurance (California Public Employees Retirement System's health insurance plan).
60184	Retirees' Group Insurance	92,580		This account reflects the cost for retirees' health insurance coverage. This is considered part of the District's Other Post Employment Benefits (OPEB) debt obligation.
60186	SDRMA Dental, Vision, Life Insurance	15,600	15,600	This account reflects the cost of the Special District Risk management Authority (SDRMA) ancillary benefits (which include Dental, Vision and Basic Life insurance for employees).
60190	Workers' Compensation Insurance	10,000	12,000	Workers' compensation insurance is paid yearly and is determined based on a combination of State rates and claims experience.
TOTAL		1,900,525	2,094,320	
PAYROLL T	AXES			
60225	Medicare & Social Security Tax	15,450	16,050	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	1,600	2 275	These taxes are calculated by applying the 2024 contribution rates of 1.5% for State Unemployment Insurance (SUI) and 1% for Employment Training Tax (ETT) to the first \$7,000 wages per employee per calendar year period.
TOTAL	Crazes, enemployment insurance & ETT	17,050	18,325	
		11,000	,	
INSURANCE				
60350	General Liability, E&O	25,000	30,000	Premiums for public liability, property damage including fire, burglary, and vehicle coverage, errors and omissions coverage, boiler and money insurance coverage. This expense also includes a rider for various air monitoring stations.
TOTAL	General Clability, E&O	25,000	30,000	money insurance coverage. This expense also includes a rider for various air monitoring stations.
IOIAL		23,000	30,000	
PROFESSIO	NAL SERVICES			
60450	Professional & Special Services	100,000	100,000	Professional and specialized services including financial and auditing services, legal services, outside consulting/support, etc.
TOTAL		100,000	100,000	
REPAIRS &	MAINTENANCE			
60550	Maintenance, Computers & Programs	28,500	•	General maintenance costs for computers, software, licenses, and proprietary programs (IT costs, Smartsheet, DocuSign, Zoom, QuickBooks, Google/Gmail, payroll, server, website support, software licences, etc.)
60575	Maintenance, Building	5,000	5,000	Building maintenance and repair costs to building.
60580	Maintenance, Equipment & Miscellaneous	8,000	8,000	Maintenance activity for equipment not specified in other maintenance accounts (landscape maintenance, etc.).
60590	Maintenance, Equip.& MiscAir Monitoring	15,000	15,000	Repairs and maintenance of air monitoring stations.
60585	Household & Janitorial	6,700	6,700	General janitorial costs for office and garbage pick-up service.
TOTAL		63,200	63,200	
SAFETY EQ	UIPMENT & SUPPLIES			
60855	Safety Equipment	1,000	1,000	Safety equipment such as safety shoes and/or gear for inspections. Includes COVID-19 supplies.
TOTAL		1,000	1,000	
		1		

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
TRANSPOR	TATION & TRAVEL			
60950	Vehicles - Gas, Maintenance & Repairs	13,000	13,000	Costs of vehicles' gas, maintenance and repairs including fuel, auto detailings, annual safety checks, oil changes, and car washes.
61050	Transportation & Travel - Staff	8,000	·	Costs of all transportation including the reimbursement to staff for the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61060	Transportation & Travel - APCO	4,000	4,000	Costs of all transportation associated with the APCO including the reimbursement of the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61075	Transportation & Travel - Board of Directors	4,000	4,000	Travel expenses for governing and hearing board members and District counsel, such as mileage and lodging reimbursements.
TOTAL		29,000	29,000	
COMMUNICA		45.000	45.000	Cost of communications services, including monthly telephone at the office and cell phone costs.
62050	Communications - General Office	15,000	15,000	Cost of internet communications at various district sites.
62060	Communications - Internet	3,600	3,600	Cost of internet communications at various district sites.
TOTAL		18,600	18,600	
UTILITIES				
63050	Utilities - Electric & Gas	12,500	12,500	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	1,000	1,200	Water and sewer service to the office.
TOTAL		13,500	13,700	
	STRICT EXPENSE	2 2 2 2		Other District expenses in this category include payments to Board members at \$100 per meeting (H&SC 40154), etc.
64050	Special District Expense - General	8,000	8,000	Employee education and training expenses (registration and class fees).
64075	Training	4,500	4,500	Costs of necessary memberships, subscriptions, and/or licenses (CAPCOA membership, CSDA, etc.).
64100	Memberships & Subscriptions	12,000	12,000	Various public education programs and outreach not included in other programs' outreach or expense accounts (i.e. funding provided
64150	Public Education	1,000	1,000	directly by the District).
TOTAL		25,500	25,500	
OFFICE EXP	FNSE			
65050	Postage	5,000	5,000	Stamps, metered mail and bulk mail postage.
65100	Office Supplies	5,000	5,000	Office supplies include expendable items such as pens, pencils, ink & toner cartridges, copy paper, binders, envelopes, etc.
65200	Publications & Legal Notices	5,000	5,000	District costs of publications legally required for reports and notices, and includes costs of public notices.
65225	Printing Costs	2,000	2,000	Printing costs such as printing permit forms and other District publications.
65250	Rents & Leases - Building	2,340	2,340	Rental expense for storage unit.
65255	Rents & Leases, Building - Air Monitoring	600	600	Eureka (Alice Birney) Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	6,000	6,000	Rent and lease of equipment, including postage meter and copier leases.
65350	Office Services	6,000	6,000	Other misc office expense for services (Office/building security system, office printing/copier services, etc.).
TOTAL		31,940	31,940	
CAPITAL OL	ITI AY			
66075	Equipment <\$5,000	7,000	7,000	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	5,000		Small tools and equipment associated with air monitoring.
			,	Major modifications to real property, replacement of vehicles, or purchase of other assets. Purchase of Storage shed for RSBPP grant
66100	Fixed Assets >\$5,000	20,000 30,000	20,000 30,000	files reimbursed with RSBPP Admin funds.  Purchase of new equipment for air monitoring stations.
66105 <b>TOTAL</b>	Fixed Assets - Air Monitoring >\$5,000	62,000	<b>62,000</b>	
	<u> </u>	,		
GRANT ADM	INISTRATION EXPENSE			
67601	RSBPP Grant Admin (YR 2) - Expense	-	<u>-</u>	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 2
67602	RSBPP Grant Admin (YR 3) - Expense	120,000	120,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 3

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
07000		00.000	00.000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program
67603	RSBPP Grant Admin (YR 4) - Expense	30,000	30,000	(RSBPP) for YR 4  Admin income expensed from direct reimbursement of costs incurred with the administration of the State Woodsmoke Reduction Grant
67625	State Woodsmoke Reduction Grant Admin (YR 4) -			(YR 2)
07023	Expense	-	<u>-</u>	Admin income expensed from direct reimbursement costs incurred with the administration of CARB Prescribed Burn Program Grant.
67630	CARB Prescribed Burn Grant Program - Expense	50,000	60,000	g
TOTAL		200,000	210,000	
FUNDS TO	OTHER AGENCIES			
68200	CARB Air Toxic "Hot Spots" Program	1,500	1,500	Fees collected by the District and passed through to CARB for CARB's Air Toxic "Hot Spots" Program.
68290	Burn Permit Fees to Fire Agencies	12,000	12,000	The District provides \$3 for every Standard Burn Permit issued to each local fire agency.
	CARB AB 617 Community Air Protection Grant			
68410	Agreement Funding	-	-	
TOTAL		13,500	13,500	
MISCELLA	NEOUS EXPENSE			
69100	Uncategorized Expenses	-	-	
69150	Bad Debt/Unpaid Fees/Write-offs	-	-	Unpaid invoices and deductions in fees due to the District.
	Pension & OPEB Liabilities Fund	-	-	Payments to the Pension and OPEB Trusts
TOTAL		-	-	
BANK FEES	& INTEREST EXPENSE			
70125	Bank Fees & Charges	1,500	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	7,500		Bank fees associated with credit card transactions.
70150	Late Fees	-	-	
TOTAL		9,000	10,000	
	TOTAL REGULAR EXPENSE	2,534,815	2,746,085	

2,437,684	Total FY 24/25 Income
2,746,085	Total FY 24/25 Expense
-308,401	
80,105	Contribution of FY 24/25 Grant Programs which have a fixed admin % (does not include direct/reimbursement grant admin)
50,000	Amount from Reserve potentially for duplicate Burn Program position (6mos max), to be offset by payroll charges to Rx Fire Grant.
-178,296	

GRANT	S & SPECIAL INCOME			
CARL MO	YER GRANT INCOME			
				The CARB Carl Moyer Program Grant provides grant incentives for purchasing lower-emission heavy-duty diesel engines. Funding typically covers the cost difference between a new heavy-duty diesel engine and an alternative, clean fuel or lower-emission model.
47100	Carl Moyer Program Grant (Yr 26)	346,548	345,801	
47100	Carl Moyer Program Grant carryover	703,105	175,000	Carl Moyer Grant program funds carryover from previous fiscal year.
47105	Carl Moyer Program Admin (Yr 26)	49,507	·	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
	Carl Moyer Program Grant Admin carryover from			The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years
47105A	previous year	14,446	9,901	(typically allocate and carryover 20% for second year)
				Estimated interest earned on all Carl Moyer Program Grant funds while held in the Moyer bank account. All interest earned must be
80150	Interest, Carl Moyer Program Grant	200	200	available for disbursement to qualified projects.
TOTAL		1,113,806	580,302	

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
STATE RES	SERVE (MULTI-DISTRICT) GRANT INCOME			CARB grant funding from the unallocated 5% within the Carl Moyer Program, referred to as State Reserve (Multi-District). Supports state
				priorities in partnership with air districts. Initially funding went to the TIMBER Program with new funds presently going toward VIP off-road,
47350	State Reserve (Multi-District) Grant	-	-	non-Ag and Ag projects.
47350	State Reserve (Multi-District) Grant carryover	219,835	44,835	
17255	State Becomie (Multi Dietriet) Admin			The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years
47355	State Reserve (Multi-District) Admin	-	<del>-</del>	(typically allocate 80% initial year)  The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years
47355	State Reserve (Multi-District) Admin carryover	31,403	5,604	(typically allocate 20% for second year).
TOTAL		251,238	50,439	
AB923 DM\	V SURCHARGE INCOME			
49400	ABO22 DMV/ Sureborge Funds	335 000	225 000	State provided AB923 DMV Surcharge Funds for grant projects pursuant to H&SC 44229, which authorizes the District to receive an
48100	AB923 DMV Surcharge Funds	325,000	,	additional \$2 per vehicle in the District's jurisdiction.  AB923 DMV Surcharge Funds Carryover from previous fiscal year.
48100	AB923 DMV Surcharge Funds carryover	1,896,400	1,951,991	Estimated interest earned on AB923 DMV Surcharge Funds.
80200	Interest, AB923 DMV Surcharge Funds	200	200	Estimated interest carried on AB323 Bin V outcharge Funds.
TOTAL		2,221,600	2,277,191	
RURAL SC	HOOL BUS PILOT PROGRAM (YR 2) INCOME			The set of CARR Country and the Right of Assistant the state of the Right Room (RORRE) Version
47326	Rural School Bus Pilot Program (YR 2)			Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 2 grant for school buses for rural school districts.
47326	Rural School Bus Pilot Program (YR 2) carryover	-		RSBPP (YR 2) carryover from previous fiscal year and held in the RSBPP (YR 2) financial account.
11020	rtarar correct Buc Firet Fogram (Fit 2) can yeve.			Estimated interest earned on RSBPP (YR 2) Grant funds while held in the RSBPP (YR 2) financial account. All interest earned must be
80215	Interest, RSBPP (YR 2) Grant Program	-		available for disbursement to qualified projects.
TOTAL		-	-	
<b>RURAL SC</b>	HOOL BUS PILOT PROGRAM (YR 3) INCOME			
				Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 3 grant for
47327	Rural School Bus Pilot Program (YR 3)	_	_	school buses for rural school districts (allocation was increased beyond initial amount to \$18,550,00, which includes CARB's state match project funds for DERA grant applied to RSBPP).
47327	Rural School Bus Pilot Program (YR 3) carryover	7,375,000	7,375,000	RSBPP (YR 3) carryover from previous fiscal year and held in the RSBPP (YR 3) financial account.
00040	1. 1. DODDD (VD 0) 0 . 1.D	4 000	4 000	Estimated interest earned on RSBPP (YR 3) Grant funds while held in the RSBPP (YR 3) financial account. All interest earned must be
80216 <b>TOTAL</b>	Interest, RSBPP (YR 3) Grant Program	1,000 <b>7,376,000</b>	7,376,000	available for disbursement to qualified projects.
101712		1,010,000	.,0.0,000	
DIIDAI SC	HOOL BUS PILOT PROGRAM (YR 4) INCOME			
NUNAL 30	HOOL BUS FILOT FROGRAM (TR 4) INCOME			Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 4 grant for
47328	Rural School Bus Pilot Program (YR 4)			school buses for rural school districts.
47328	Rural School Bus Pilot Program (YR 4) carryover	4,185,000	4,185,000	RSBPP (YR 4) carryover from previous fiscal year and held in the RSBPP (YR 4) financial account.
00017	Interest DCDDD (VD 4) Creat Drawing	1 000	1 000	Estimated interest earned on RSBPP (YR 4) Grant funds while held in the RSBPP (YR 4) financial account. All interest earned must be
80217 TOTAL	Interest, RSBPP (YR 4) Grant Program	1,000		available for disbursement to qualified projects.
TOTAL		4,186,000	4,186,000	
DED 4 FEE	EDAL ODANT INCOME			
DERA FED	ERAL GRANT INCOME			Through Grant Agreements, G-19-DERA-01 and G-21-DERA-01, the District administers all of CARB's Diesel Emissions Reduction Act
				(DERA) allocated by the EPA to CARB for all of California. Under agreement, the DERA funds will be spent toward the RSBPP grant
47324	DERA Grant	1,695,376	-	program, typically funding about 5 additional school buses.
47324	DERA Grant carryover	-	-	
TOTAL		1,695,376	-	
WOODGTG	WE CHANCEOUT BECORAL INCOME			
WOODSTO	VE CHANGEOUT PROGRAM INCOME			District Woodstove Grant Program is typically funded by funds from compliance settlement agreement(s). The current funds were
N/A-Reserv	e Woodstove Changeout Grant Program	_		received in FY 16/17 and are provided through the Reserve Fund.
N/A-Reserv	e Woodstove Changeout Grant Program carryover	275,000	275,000	District Was datase Orant for the common form and in final common death of the District December
TOTAL		275,000	275,000	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	
STATE WO	ODSMOKE REDUCTION PROGRAM INCOME			

ACCOUNT	ACCOUNT	FY 2023-24	FY 2024-25	
NUMBER	NAME	ADOPTED	DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
				Out We dead Details Out Description (a VDA Out assessed to ADD and a details to the CADD
47210	State Woodsmoke Reduction Grant Program	_	266 910	State Woodsmoke Reduction Grant Program allocation for YR4. Grant program is implemented by CARB and administered by air districts in coordination with CAPCOA. Implemented by California Climate Investments with GGRF funds.
17210	State Woodsmoke Reduction Grant Program		200,010	State Woodsmoke Grant program YR3 funds carryover from previous fiscal year and held in the State Woodsmoke account.
47210	carryover	-	245,535	
00040			400	Estimated interest earned on Woodsmoke Reduction Program funds while held in the Woodsmoke financial account. All interest earned
80210	Interest, Woodsmoke Grant Program	-		must be available for disbursement to qualified projects.
TOTAL		-	512,545	
FARMER PE	ROGRAM INCOME			CARRIE Fording Assistant Real Residence (FARMER)
				CARB's Funding Agricultural Replacement Measures for Emission Reductions (FARMER) grant program. A statewide agricultural equipment replacement program similar to the Carl Moyer Program with additional project types. Initially allocates \$5.5 million split among
				18 air districts with 9% administration. Funded by GGRF, Air Qualilty Improvement Funds, Alternative and Renewable Fuel and Vehicle
47200	FARMER Grant Program	300,000	150,000	Technology Funds.
47200	FARMER Grant Program carryover	-	-	The FARMER Grant program funds carryover from previous fiscal year and held in the FARMER account.
47205	FARMER Grant Program Admin	27,000	15,000	The FARMER Grant provides 9% for administrative expenses.
	FARMER Grant Program Admin carryover from			The FARMER Grant provides 50% admin carryover from previous fiscal year, held in District Reserve, to be expensed this fiscal year.
47205	previous year	-	-	Tetimeted interest corned on EADMED Creat Program funds while held in the EADMED Program financial account. All interest corned
80205	Interest, FARMER Grant Program	200	_	Estimated interest earned on FARMER Grant Program funds while held in the FARMER Program financial account. All interest earned must be available for disbursement to qualified projects.
TOTAL		327,200	165,000	muet se uvanasio iei diesalicement te quanneu projecte.
IOIAL		027,200	100,000	
TOTAL CE	DANTE & EDECIAL INCOME	47 446 220	45 400 477	
TOTAL GR	RANTS & SPECIAL INCOME	17,446,220	15,422,477	
GRANTS	& SPECIAL EXPENSE			
010/1110	G OI LOW LINE			
CARL MOY	ER GRANT EXPENSE			Carl Mayor Dragram Crant incentives (avaignt funds provided under contract to recipients
68100	Carl Moyer Program Grant	1,049,853	345,801	Carl Moyer Program Grant incentives/project funds provided under contract to recipients.
68100	Carl Moyer Program Grant carryover	-	175,000	Carl Moyer Program Grant funds carryover to next fiscal year and held in Carl Moyer financial account.
				The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years
68100A	Carl Moyer Program Grant Admin	39,606	49,400	(typically 80% initial year, 20% second year) to roughly cover minor admin expenses during grant term (5-10yrs). This expense is reflected in the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
	Carl Moyer Program Grant Admin carryover from		,	Carl Moyer Grant admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68100A	previous year	9,901	10,101	
	Carl Moyer Program Grant Admin carryover to next			Carl Moyer Grant admin of 20% carryover to next year, held in District Reserve, to be expensed next fiscal year.
68100A	year	14,446	-	
TOTAL		1,113,806	580,302	
STATE RES	ERVE (MULTI-DISTRICT) GRANT EXPENSE			
68350	State Reserve (Multi-District) Grant	-	-	State Reserve Grant incentives/project funds provided under contract to recipients.
68350	State Reserve (Multi-District) Grant carryover	219,835	44,835	State Reserve program funds carryover to next fiscal year and held in Carl Moyer financial account.
68350A	State Reserve (Multi-District) Admin		_	State Reserve Admin provides 12.5% for grant admin/expenses, where 80% is expensed initial year when funds received. This expense is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
0000071	State Reserve (Multi-District) Admin carryover from			State Reserve admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68350A	previous year	31,403	5,604	
	State Reserve (Multi-District) Admin carryover to			State Reserve admin of 20% carryover to next year and held in District Reserve, to be expensed next fiscal year.
68350A	next year			
TOTAL		251,238	50,439	
AB923 DMV	SURCHARGE FUNDS EXPENSE			
				AB923 DMV Surcharge Grant incentives/project funds provided to recipients; AB923 DMV Surcharge Funds also provide yearly match
68055	AB923 DMV Surcharge Funds	400,000	383,926	funds for the Carl Moyer Program Grant Program.
68055	AB923 DMV Surcharge Funds carryover	1,821,600	1,893,365	AB923 Grant funds carryover to next fiscal year and held in AB923 financial account.
TOTAL	-	2,221,600	2,277,291	
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15,422,477	Total FY 24/25 Grant Income
15,422,477	Total FY 24/25 Grant Expense
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# Agenda Item: 8 APCO Report

#### North Coast Unified Air Quality Management District

707 L Street, Eureka, CA 95501 (707) 443-3093 www.ncuagmd.org



**TO:** North Coast Unified Air Quality Management District Board

FROM: Brian Wilson, APCO

**SUBJECT:** APCO Report

**DATE:** May 16, 2024

**ACTION REQUESTED:** Accept and File

The following information is provided as a summary of items of interest to the Board and District. Staff solicits and appreciates any feedback concerning these items or other items of interest from the Board.

#### 1. <u>U.S. House Passes Historic Legislation Defining Special Districts in Federal Law</u>

The North Coast Unified AQMD is considered a "special district" in California which is a limited purpose local government that is somewhat separate from cities and counties. On Monday, the U.S. House of Representatives overwhelmingly passed the Special District Grant Accessibility Act (H.R. 7525), legislation that would codify a first-ever definition of "special district" in federal law. The action now turns to the Senate, where the National Special Districts Coalition (NSDC) is working with key Members in an effort to advance a companion measure.

H.R. 7525 would require the White House Office of Management and Budget to issue guidance to federal agencies requiring special districts to be recognized as local governments for the purpose of federal financial assistance determinations. Specifically, H.R. 7525 would establish the following definition in Federal law (Title 13 of US Code):

"The term 'special district' means a political subdivision of a State, with specified boundaries and significant budgetary autonomy or control, created by or pursuant to the laws of the State, for the purpose of performing limited and specific governmental or proprietary functions that distinguish it as a significantly separate entity from the administrative governance structure of any other form of local government unit within a State."

# Agenda Item: 9 Board Member Reports

### Agenda Item: 10 Adjournment