

# North Coast Unified Air Quality Management District -- Proposed FY 2010-2011 Budget

## KEY TO COLOR CODING

AB923 DMV \$2		LESB Program
Carl Moyer Program		Humboldt Hill Air Monitoring Station

ACCOUNT NUMBER	ACCOUNT NAME	2008-2009 Final-Actual	2009-2010 Adopted Budget	2009-2010 Estimated Year End	2010-2011 Proposed Budget	DESCRIPTION AND DETAILS OF ACCOUNTS
						<b>IMPORTANT NOTE: THE MAJORITY OF THE COMMENTS BELOW REFERENCE THE 2009-2010 PROPOSED BUDGET ONLY, NOT PRIOR YEAR AMOUNTS. THERE ARE SOME DEFINITIONS AND HISTORICAL REFERENCES FOR USE AS BACKGROUND INFORMATION,</b>
<b>REGULAR INCOME</b>						
<b>43000 - PERMITS</b>						
43050	Non-Residential & Ag Burn Permits	79,670	83,000	80,000	80,000	Current fees for non-standard permits are \$30 for burns less than one acre, \$60 for burns from 50 to 100 acres, and \$1000 for burns of more than one hundred acres.
43100	Residential Burn Permits	77,265	85,000	75,000	80,000	Current fee is \$15. The account tracks burn permit fees associated with residential activity and development of the State ATCM for residential burn barrels. Section 6.4 of Rule 201 provides for an economic hardship exemption from the fee.
43150	Title V Permits	108,710	116,255	113,362	150,000	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 records, in a single document, all Federal CAA requirements that apply to a source. The District has identified seven facilities subject to the Title V permit program requirement: Fairhaven Power Company, Fairhaven; Hambro Forest Products, Crescent City; Humboldt Flakeboard Panels, Arcata; Pacific Gas & Electric, Eureka; Town of Scotia LLC, formerly Pacific Lumber Company, Scotia; Freshwater Pulp Company LLC, Samoa, and Blue Lake Power, formerly Ultrapower, Blue Lake. Pursuant to 40 CFR Part 70.9(b)(2)(i), the District has adopted and implements a Supplemental Title V fee program, set out in District Rules 670 and 600(f).
43200	Permits to Operate	176,439	191,000	180,000	180,000	District Regulations, adopted pursuant to Health & Safety Code Section 42311, establish required permit fees for stationary sources. This account reflects initial and annual permit to operate renewal fees paid for permits to operate issued. Existing operating permit fees are set out in Regulation I, Rules 200 through 380, (except for gasoline vapor recovery fees and requirements set out in Regulation 3, Toxic Control Rules, Rules 1 -100 through 1 - 600.)
43250	Authority To Construct Permits	13,525	31,150	15,000	30,000	The District has continued to work toward development of an expedited permit program. This account is generally dynamic from year to year and determined substantially based on changes in local industry operations. A single major permit evaluation may dramatically change the actual versus anticipated fees collected. Depending on the level of construction activity, these revenues vary from year to year.
43300	Vapor Recovery Permits	25,168	52,350	27,818	30,000	This account includes permit fees established for vapor recovery permit evaluations and inspections. The activity includes Phase I vapor recovery (bulk truck off loading), Phase II vapor recovery (vehicle dispensing operations), and enhanced vapor recovery programs (State mandated electronic and digital leak surveillance programs). Presently the District has 84 permitted vapor recovery sources. Vapor recovery permit requirements are established by the California Air Resources Board and implemented by the local air programs. Regulation 3, Toxic Control Rules, rules 1-100 through 1-600 set out basic vapor recovery requirements for the District.
43350	Misc. Permits, Transfer of Owner	150	100		100	
<b>TOTAL</b>	<b>43000 - Permits</b>	<b>480,927</b>	<b>558,855</b>	<b>491,179</b>	<b>550,100</b>	
<b>44000 - FEES</b>						
44050	Emission Reduction Fees	75	-	-	-	Under federal and State law, 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.
44100	Emission Testing Fees	1,519	1,800	2,000	2,200	Throughout the year the District performs various emission testing and compliance verification activity for stationary sources. This account is established to track the emission testing fees. A large portion of the activity for which fees are charged relate to visible emission evaluations charged at \$75 per hour per evaluation. Other costs are generally invoiced on an hourly basis.
44150	Application Fees	4,400	5,000	5,000	5,000	This account reflects fees for applications for new permits and existing permit revisions (authority to construct and permits to operate). It includes gasoline dispensing facility applications, stationary sources, and other applications.
44200	Asbestos ATCM Reg Fees	225	500	500	500	This account is for asbestos mitigation plans.

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44250	Asbestos NESHAP Fees	19,000	15,000	17,000	15,000	Under federal law (40 CFR Part 61) the EPA administrator has enacted requirements to minimize asbestos emission exposure through the National Emission Standards for Hazardous Air Pollutants (NESHAP). The asbestos NESHAP provisions require notification and inspection prior to building demolition activity. This account is established to track the fees required for this program.
44400	Hearing Board & Excess Emission Fees	900	1,200	500	1,200	Under limited conditions, stationary sources may obtain variances from District regulations by submitting a petition to the District's quasi-judicial Hearing Board. This account tracks Hearing Board petition fees and Excess Emission Fees. Regulation 1, Rule 320, Hearing Board Fees, establishes a combination of fees for sources petitioning the Hearing Board. The fees include, but are not limited to a base filing fee of \$200 per petition for chairman-only held hearings; \$500 for hearings where the entire Hearing Board hears the petition; and excess emission fees calculated in accordance with District rules.
44500	AB 2588 Toxic Hot Spots	-	-	-	-	This account includes AB 2588 Toxic Hot Spots Fees assessed pursuant to the Air Toxic Hot Spots Information and Assessment Act of 1987 (AB 2588). Under the program, facilities are required to inventory air toxic emissions, assess the potential health risks from exposure to the emissions and, if necessary, notify the public and reduce significant risks. As part of the program, CARB is required to adopt a fee regulation (Health & Safety Code Section 44380) and the local air districts are required to collect fees to cover both the local air districts' and CARB's costs for implementing the program.
44510	Hot Spots Emission Inventory	6,750	-	-	-	On a quadrennial basis, the District bills stationary sources with prioritization scores for cancer and non-cancer health effects equal to or greater than 10, in accordance with Regulation 4, Rule 407, 3.2. The billing of \$125 per source covers the cost of updating emissions inventory per AB 2588 Hot Spots. The next billing will be in February 2013.
44600	Air Monitoring Funds (Designated)	119,710	145,500	190,000	145,000	The District currently receives \$40 per non-GDF source (220 sources, \$8800), \$20 per GDF source (84 sources, \$1,680), \$12,000 per Title V sources (\$84,000). The Title V sources are Evergreen Pulp, Town of Scotia (formerly Pacific Lumber Company), PG&E, Humboldt Flakeboard Panels, Fairhaven Power Company, Blue Lake Power, and Hambro Forest Products. Approximately \$51,000 of the total Title V Annual Renewal billing is for supplemental air monitoring fees.
44900	Other Fees	2,430	3,000	2,500	3,000	This account includes expedite fees, outside contractor engineering work for permitting, and other miscellaneous fees that do not fall into other fee accounts.
<b>TOTAL</b>	<b>44000 - Fees</b>	<b>155,008</b>	<b>172,000</b>	<b>217,500</b>	<b>171,900</b>	
<b>46000 - PENALTIES</b>						
46050	Settlements, Civil	111,211	40,000	53,000	40,000	This account includes revenue received from implementation of the District's Civil Penalty Fee Program established pursuant to Health & Safety Code Section 42402.5 and 42403. In order to prevent any potential interpretation that the District's enforcement program is in part a "quota" program, the District administrative policy generally budgets minimal civil penalty fee revenue.
46075	Settlements, Criminal	-	-	-	-	This account includes revenue received from criminal prosecutions provided for by the California and federal laws. In order to prevent any potential interpretation that the District's enforcement program is in part a 'quota' program, the District administrative policy does not budget criminal penalty fees.
46100	Late Payments	2,666	1,200	-	1,200	This account includes revenue received from assessment of late payments on past due invoices.
<b>TOTAL</b>	<b>46000 - Penalties</b>	<b>113,877</b>	<b>41,200</b>	<b>53,000</b>	<b>41,200</b>	
<b>47000 - STATE FUNDS</b>						
47050	Subvention, Base	142,470	108,000	141,703	110,000	This account reflects State financial assistance received pursuant to Health & Safety Code Section 39802, which provides that the California Air Resources Board may subvne up to \$1.00 for every dollar budgeted for use by a local air district, given specific requirements. Subvention funding provided pursuant to this statute is subvned at a rate of up to 23 cents per capita with a minimum of \$18,000 for any one eligible district depending on the State funds provided in the respective year's State budget.
47055	Subvention, Supplemental	-	34,000	-	30,000	Supplemental subventions are State funds retained for special programs. This year's application for supplemental funds is targeted for staff training, public outreach, and the purchase of supplemental air monitoring equipment and supplies.
<b>TOTAL</b>	<b>47000 - Subvention</b>	<b>142,470</b>	<b>142,000</b>	<b>141,703</b>	<b>140,000</b>	
<b>TOTAL</b>	<b>47110 - Grant, Air Monitoring PM2.5</b>	<b>21,450</b>	<b>21,200</b>	<b>15,300</b>	<b>12,000</b>	The grant includes funds for PM2.5 air monitoring Jacobs Station and I Street Station in Eureka.

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<b>TOTAL</b>	<b>48000 -AB2766 DMV Surcharge (\$4 per vehicle)</b>	<b>719,337</b>	<b>650,000</b>	<b>700,000</b>	<b>650,000</b>	This account recognizes revenue received from the Department of Motor Vehicles collected pursuant to AB 2766, Health & Safety Code Section 44223 and 44225. This statute authorizes districts to collect up to \$4 per vehicle registered within the District's jurisdiction. The District has been receiving \$4 per vehicle but has applied for an additional \$2 per vehicle. See Accounts 48100 & 48150 for details.
<b>TOTAL</b>	<b>48500 - Contracts</b>		-	-	-	
<b>TOTAL</b>	<b>48601 Gain on Disposition of Assets</b>		-	50	-	
<b>49000 - MISCELLANEOUS FUNDS</b>						
49100	Sales, Copies	594	1	50	-	This account includes funds received for photocopies and CDs provided to the public, such as air quality data summaries, permit files during litigation, etc., and other public information requests.
49200	Sales, Other	593	1	-	-	This account represents the sale of minor, miscellaneous items not covered by other established sales accounts.
49250	Auction Proceeds	-	1	-	-	This account includes revenue received from the sale of District assets through outside auction.
<b>TOTAL</b>	<b>49000 - Misc. Funds</b>	<b>1,187</b>	<b>3</b>	<b>50</b>	<b>-</b>	
<b>80000 - INTEREST</b>						
80050	Interest, General Account	25,263	30,000	28,764	25,000	Interest earned on funds held by the Humboldt County Treasurer.
<b>TOTAL</b>	<b>80000 - Interest</b>	<b>25,263</b>	<b>30,000</b>	<b>28,764</b>	<b>25,000</b>	
<b>TOTAL REGULAR INCOME</b>		<b>1,659,520</b>	<b>1,615,258</b>	<b>1,647,546</b>	<b>1,590,200</b>	
<b>GRANT &amp; SPECIAL INCOME</b>						
<b>CARL MOYER INCOME</b>						
47100	Grant, Carl Moyer	425,950	321,045	322,005	800,000	<b>Total proposed grant is \$800,000</b> (\$600,000 Lower-emission heavy-duty engines, \$200,000 VIP funds, plus administrative funds listed below). The Carl Moyer program provides grant incentives for purchasing lower-emission heavy-duty engines. Funding typically covers the cost difference between a new heavy-duty diesel engine and an alternative, clean fuel or lower-emission mode. The RAP funds the same projects as the regular Carl Moyer Grant program but the funds are derived from air districts that were not able to expend all the funds they received in a given year. Those funds are returned to the State and redistributed to air districts with eligible projects. Funds under the VIP (Voucher Incentive Program) apply to on-road vehicles owned by private fleets with no more than 3 vehicles.
47105	Grant, Carl Moyer Administration	38,482	40,847	35,779	80,000	The California Air Resources Board allows for Carl Moyer Grant administrative costs. \$30,350 Lower-emission heavy-duty engines at 10%, \$5,322 VIP at 10%, and \$5,175 for the Rural Assistance Program
80150	Interest, Carl Moyer Program	4,919	9,000	3,771	22,429	Estimated interest earned on all Carl Moyer Program Grant funds while held in the Moyer checking account established in October 2007. All interest earned is rolled back into the grant funds available for disbursement to qualified projects.
<b>TOTAL CARL MOYER INCOME</b>		<b>469,350</b>	<b>370,892</b>	<b>361,555</b>	<b>902,429</b>	
<b>LESB GRANT INCOME</b>						
47300	Grant, Lower-Emission School Bus Replacements	-	225,002	200,000	603,570	<b>Total anticipated grant funds to be received from CARB is \$349,990.</b> The District was offered and accepted the opportunity to participate in a Lower-Emissions School Bus (LESB) Program with CARB. In participating, the District became eligible for \$3.1 million to assist school districts in replacing and/or retrofitting older buses. None of the grant funds available last fiscal year were received due to state budget constraints.
47300	Grant, LESB Retrofits	-	75,000	118,000	-	Portion of grant allocated for retrofits.
47305	Grant, LESB Administration	-	31,000	-	-	The District is allowed to receive half of the amount allocated for general administration.
47310	Grant, LESB Retrofit Administration	-	18,988	-	-	The District is allowed to receive half of the amount allocated for retrofit administration.
80300	Interest, Lower-Emission School Bus Grant	-	5,000	-	13,412	Estimated interest earned on Lower-Emission School Bus Program Grant.
<b>TOTAL LESB GRANT INCOME</b>		<b>-</b>	<b>354,990</b>	<b>318,000</b>	<b>616,982</b>	
<b>AB 923 DMV LTD INCOME</b>						

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48100	AB 923 DMV Limited (\$2 per vehicle)	73,406	292,069	336,000	292,069	<b>Total income \$308,319 (grant \$325,000 less DMV costs of \$16,681).</b> To supplement the Lower-Emission School Bus Grant, the District has applied for an additional \$2 per vehicle surcharge, available for funding the School Bus Grant and the Carl Moyer Grant.
48150	AB 923 DMV Limited - Administration	4,215	16,250	17,600	16,250	Administration portion of the additional DMV Surcharge (5% of \$325,000). The expense is included in Account #60050 Salaries & Wages
80200	Interest, AB 923 DMV Limited	-	6,000	-	6,000	Estimated interest earned on AB2766 DMV Limited funds.
<b>TOTAL AB 923 DMV LTD INCOME</b>		<b>77,621</b>	<b>314,319</b>	<b>353,600</b>	<b>314,319</b>	
<b>OTHER INCOME</b>						
49350	Other, Miscellaneous	18,032	250,000	-	150,000	The account represents funds received from sources that were billed for reimbursable costs the District incurred during permitting. This amount represents the result of an agreement with PG&E to reimburse for costs for an air monitoring station sited near the PG&E power plant (to be known as the Humboldt Hill Station). The expense is reflected in several expense accounts. The District expects that this project will roll over into FY 2010-2011.
<b>TOTAL OTHER INCOME</b>		<b>18,032</b>	<b>250,000</b>	<b>-</b>	<b>150,000</b>	
<b>TOTAL GRANT &amp; SPECIAL INCOME</b>		<b>565,004</b>	<b>1,290,201</b>	<b>1,033,155</b>	<b>1,983,730</b>	
<b>TOTAL DISTRICT INCOME</b>		<b>2,224,524</b>	<b>2,905,459</b>	<b>2,680,701</b>	<b>3,573,930</b>	
<b>REGULAR EXPENSE</b>						
<b>58000 - APPROPRIATION FOR CONTINGENCIES</b>		-	<b>50,000</b>	-	<b>50,000</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.
<b>60000 - SALARIES &amp; WAGES</b>						
60050	Salaries & Wages	715,010	684,118	666,881	773,131	<b>Total payroll \$825,074.</b> The salaries reflect the base wage costs for all full time and part time employees. The budgeted amount reflects potential scheduled step increases and 12 months wages for all positions. It also includes salary for revised position from Engineer to Deputy APCO. <b>A portion of payroll expense is reflected in the grant programs or special projects listed below in the Grant and Special Projects Expense section below.</b>
60075	Salaries & Wages - Liaison	46,787	50,430	49,863	51,942	This account reflects the gross wages paid for staff that participate in the after hours (liaison) program.
60100	Extra Help	-	-	12,409	-	This account reflects wages paid to extra help including temporary and part time employees who are not eligible for standard employee benefits.
60125	Overtime	405	1,000	500	1,000	This account reflects wages paid for overtime work. Overtime is defined as any work in excess of 40 hours per week. NOTE: In lieu of overtime pay, employees accrue compensatory time off. Typically, overtime use includes, but is not limited to, circumstances including hazardous material spills, illegal burns, investigations performed after hours jointly with local fire protection agencies and police agencies, and after hours complaints and investigations.
60150	Retirement, PERS	111,380	134,800	111,445	154,986	The District pays both the employer's and the employees' costs for retirement. The combined cost is 16.9% of gross wages, excluding liaison pay (Employer 9.9%, employee 7%). PERS rates are established through an actuarial valuation. A slight increase in the employer rate, from 9.845% to 9.9%, plus an overall increase in subject wages accounts for the increase in this expense.
60175	Employees' Group Insurance	135,536	163,723	125,303	179,086	This account reflects the employer's cost of group health insurance for active employees. Currently, District employees are covered under PERS Choice. Currently PERS charges the District an administrative fee of .45% per month on gross premiums. The District experienced no increase in premiums from 2009 to 2010.
60184	Retirees' Group Insurance	32,798	40,250	33,044	40,250	This account reflects the cost for retirees' health insurance coverage, also subject to a .45% administrative fee charged by PERS. Premiums remain the same as 2009.

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60185	Self-Insurance (Dental & Vision)	10,606	14,800	14,800	15,400	This account reflects the dental and vision benefit provided to employees and is calculated assuming that each employee will utilize the entire \$1,100 per employee per year benefit. Dependents of employees are also eligible for this benefit. A proposed increase in the benefit from \$1,000 per person per year to \$1,100 per person per year is included in this amount. The increase also includes the additional position of Deputy APCO.
60190	Workers' Compensation Insurance	19,868	20,000	17,326	20,000	Workers' compensation insurance is paid quarterly and is determined based on a combination of State rates and claims experience. Generally, the workers' compensation rates vary depending on the employee position and functions. FY 2008-2009 rates were .81% for clerical and 3.02% for non-clerical. These rates reflected an 81% experience modification. Base rates decreased about 15% for FY 2009-2010, but the experience modification increased to 130%. Including x-mod, clerical will be .87% and non-clerical 3.35%. The District can expect rates to fall based on a reduction in claims in the next base period. The provider based rates on the three most recent years. The District also earns a discount of up to 15% for either participating in various SDRMA programs or submitting specific information (e.g. employee handbook, audit results) to them each year.
60196	District Match to CalPERS 457 Plan	5,828	6,500	6,734	7,200	The District matches 5% of the APCO's salary. This amount is estimated since future salary not known at this time. Combined with the APCO's personal contribution, the amount cannot exceed the limit set annually by the IRS. For 2010 that limit is \$22,000.
60197	Life Insurance Expense	604	3,000		6,500	This accounts reflects the cost for life insurance for the APCO and his spouse.
<b>TOTAL</b>	<b>60000 - Salaries &amp; Benefits</b>	<b>1,078,821</b>	<b>1,118,621</b>	<b>1,038,305</b>	<b>1,249,495</b>	
<b>60200 - PAYROLL TAXES</b>						
60225	Medicare & Social Security Tax	12,286	11,500	11,252	12,845	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	4,247	4,312	4,976	4,600	These taxes are calculated by applying the 2009 contribution rates of 4.3% for State Unemployment Insurance (SUI) and .1% for Employment Training Tax (ETT) to the first \$7,000 wages per employee per calendar year period.
<b>TOTAL</b>	<b>60200 - Payroll Taxes</b>	<b>16,533</b>	<b>15,812</b>	<b>16,228</b>	<b>17,445</b>	
<b>60300 - INSURANCE</b>						
60350	General Liability, E & O	12,600	11,350	11,287	11,350	This account includes premiums for public liability, property damage including fire, burglary, and vehicle coverage, errors and omissions coverage, boiler and money insurance coverage. The District contracts with the Special District Risk Management Authority (SDRMA) for general insurances. The expense also includes rider for Humboldt Hill Air Monitoring Station at an estimated \$300 annually. The provider announced an average 15% rate decrease reflected in the budgeted amount which was initially calculated at \$13,000.
<b>TOTAL</b>	<b>60300 - Insurance</b>	<b>12,600</b>	<b>11,350</b>	<b>11,287</b>	<b>11,350</b>	
<b>60400 - PROFESSIONAL SERVICES</b>						
60450	Professional & Special Services	95,449	123,750	79,714	123,750	<b>Total budget is \$140,000.</b> This account reflects the costs of most professional services and specialized services. Costs included in this account may be chemical analyses, consultations, materials testing, data processing services, costs of surveys, reporting and transcribing, outside personnel services, outside computer services, auditing services (\$10,000), legal services, and air monitoring calibrations \$785). <b>A portion of this expense is reflected in the DMV Limited Grant Expense section below.</b>
<b>TOTAL</b>	<b>60400 - Professional Services</b>	<b>95,449</b>	<b>123,750</b>	<b>79,714</b>	<b>123,750</b>	
<b>60500 - REPAIRS &amp; MAINTENANCE</b>						
60550	Maintenance, Computers	-	300	500	300	This account includes general maintenance costs for computers and software programs.
60575	Maintenance, Building	5,377	3,000	3,000	3,000	This account reflects building maintenance and repair costs.
60580	Maintenance, Equipment & Miscellaneous	5,442	4,500	3,400	4,500	<b>Total expense is \$6650.</b> This account reflects maintenance activity for equipment not specified in other maintenance accounts, for example, repair of office furnishings, yard and lawn maintenance, and maintenance of copy machines, including \$1000 for the Air Monitoring Division (4 rebuild kits \$75 each, bearings \$85, compressor kit \$95. pipe heating cable \$25, etc.).
60585	Household & Janitorial	3,110	3,500	2,600	3,500	This account reflects general janitorial costs for offices, garbage pick-up service, and general cleaning and maintenance supplies.
<b>TOTAL</b>	<b>60500 - Repairs &amp; Maintenance</b>	<b>13,929</b>	<b>11,300</b>	<b>9,500</b>	<b>11,300</b>	
<b>60800 - LABORATORY SUPPLIES</b>						

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60850	Lab Supplies - Air Monitoring	2,303	4,500	2,700	4,500	<b>Total expense is \$6,650.</b> This account includes costs for laboratory supplies, including but not limited to air monitoring filters \$310, calibration gases \$700, grease, towels \$20, brushes \$80, charts & pens \$315, scrubber refills, WINS filters \$75, charcoal \$200, BAM tape \$1500, thumbscrews & spacers \$40, 2 solenoids \$400. <b>The balance of this expense is reflected in the Humboldt Hill Station Expense section below.</b>
60855	Safety Equipment	493	1,000	500	1,000	This account tracks the purchase of safety equipment such as safety shoes for six staff members and gear for asbestos inspections including x-rays and respirators.
60860	Lab Supplies - Sample/Evidence	-	500	500	500	This account reflects the costs associated with evidence collection, including gloves, sealable plastic bags and disposable cameras.
<b>TOTAL</b>	<b>60800 - Laboratory Supplies</b>	<b>2,796</b>	<b>6,000</b>	<b>3,700</b>	<b>6,000</b>	
<b>60900 - TRANSPORTATION &amp; TRAVEL</b>						
60950	Vehicles - Gas, Maintenance & Repairs	8,225	9,000	11,000	9,000	This account reflects the costs of vehicles' gas, maintenance and repairs including fuel, auto detailings, annual safety checks, oil changes, and car washes. Also included is \$650 for tires and repacking axles on the Air Monitoring trailer.
61050	Transportation & Travel - Staff	4,402	15,000	14,000	15,000	This account reflects the costs of all transportation of persons and things, including the reimbursement to managers and employees for the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61060	Transportation & Travel - APCO	6,227	15,000	10,000	15,000	This account reflects the costs of all transportation of persons and things, associated with the APCO, including the reimbursement to the APCO for the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61075	Transportation & Travel - Board of Directors	2,040	4,000	4,000	4,000	These costs reflect expected travel expenses for governing and hearing board members, such as mileage and lodging reimbursements.
<b>TOTAL</b>	<b>60900 - Transportation &amp; Travel</b>	<b>20,894</b>	<b>43,000</b>	<b>39,000</b>	<b>43,000</b>	
<b>62000 - COMMUNICATIONS</b>						
62050	Communications - General Office	10,459	7,600	9,200	7,600	This account reflects the cost of communications services, including monthly telephone and cell phone costs.
62050	Communications - Air Monitoring	-	2,300	-	2,300	This account reflects monthly service to Weaverville Station, approximately \$500 per year; and satellite service for the EBAM at \$1,800 per year; and \$400 per year Weaverville modem.
62060	Communications - Internet	235	2,000	1,201	2,000	This account reflects the cost of DSL internet connection service expenses for the District office and the Jacobs Air Monitoring Station. DSL connections are approximately \$80 per month.
<b>TOTAL</b>	<b>62000 - Communications</b>		<b>11,900</b>	<b>10,401</b>	<b>11,900</b>	
<b>63000 - UTILITIES</b>						
63050	Utilities - Electric & Gas	6,021	4,500	3,385	4,500	This account includes gas and electric service to the District office.
63050	Utilities - Electric, Air Monitoring	-	2,100	-	2,100	This account includes electric service to the various air monitoring stations.
63100	Water & Sewer	598	675	604	675	This account reflects the expense for water and sewer service to the District office.
<b>TOTAL</b>	<b>63000 - Utilities</b>	<b>6,619</b>	<b>7,275</b>	<b>3,989</b>	<b>7,275</b>	
<b>64000 - SPECIAL DISTRICT EXPENSE</b>						
64050	Special District Expense - General	5,637	8,500	8,400	8,500	Expenses in this category include payments to Board members at \$100 per meeting, \$350 annual USPO bulk mail fee, \$144 annual Fire Benefit Assessment, special travel situations, staff appreciation, and deposition fees.
64075	Training	1,643	3,000	2,500	3,000	This account includes employee education and training expenses (registration and class fees). All other expenses associated with training are posted to either Vehicle Expense or Travel & Transportation Expense accounts.
64100	Memberships & Subscriptions	6,151	7,100	5,000	7,100	This account reflects District costs of memberships in societies, associations of officials, trade and other organizations whose membership may meet and discuss issues related to the useful conduct of the District business. Specifically, this account includes the following membership costs: CSDA \$2,869, North Coast Employers' Advisory Council \$30, Costco \$100, CAPCOA \$1700, Air & Waste Management Assn. \$435, Local Government \$600, California Chamber of Commerce \$399, QuickBooks \$349, Times-Standard on line \$39, Google Earth Pro \$400, Daily Triplicate \$41, Trinity Journal \$126. (The dues for the NACAA are paid by the State, about \$500).
64150	Public Education	1,075	1,000	2,000	1,000	A District public education program is mandated and the funding is primarily derived directly from the DMV surcharge and burn permit fees.
<b>TOTAL</b>	<b>64000 - Special District Expense</b>	<b>14,506</b>	<b>19,600</b>	<b>17,900</b>	<b>19,600</b>	
<b>65000 - OFFICE EXPENSE</b>						
65050	Postage	7,547	9,300	8,000	10,000	This account reflects the cost of stamps, metered mail and bulk mail postage.
65100	Office Supplies	8,829	8,000	8,000	9,500	These office supplies include expendable items such as pens, pencils, copy paper, binders, envelopes, filing supplies, etc.

KEY TO COLOR CODING

AB923 DMV \$2		LESB Program
Carl Moyer Program		Humboldt Hill Air Monitoring Station

ACCOUNT NUMBER	ACCOUNT NAME	2008-2009 Final-Actual	2009-2010 Adopted Budget	2009-2010 Estimated Year End	2010-2011 Proposed Budget	DESCRIPTION AND DETAILS OF ACCOUNTS
65200	Publications & Legal Notices	6,220	5,200	4,000	5,200	This account reflects District costs of publications legally required for reports and notices, and includes costs of public notices of Board and Hearing Board meetings and notice of public hearings to adopt rules and regulations or take other action requiring a public notice (e.g. personnel vacancy advertisements).
65225	Printing Costs	850	1,000	1,000	1,000	This account to track costs specifically related to printing such as the costs associated with printing permit forms and other District publications.
65250	Rents & Leases - Building	1,416	1,560	1,416	1,560	Rental expense for storage unit at an estimated \$130 per month.
65255	Rents & Leases, Building - Air Monitoring	600	600	600	600	This account reflects the cost of the Jacobs Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	438	450	440	600	This account reflects the rent and lease of equipment, including postage meter rent.
<b>TOTAL</b>	<b>65000 - Office Expense</b>	<b>25,900</b>	<b>26,110</b>	<b>23,456</b>	<b>28,460</b>	
<b>66000 - CAPITAL OUTLAY</b>						
66050	Fixed Assets - Small Equipment < \$200	351	750	400	750	Small tools and equipment valued at less than \$200 per item.
66055	Fixed Assets-Air Monitoring - Small Equipment < \$200	600	1,000	600	1,000	Expense includes but is not limited to blower motors \$85, timers \$190, Norton Anti-Virus \$50 each for Jacobs and Weaverville sites.
66075	Fixed Assets >\$200 <\$5,000	3,291	8,975	5,000	8,975	Expenses include the purchase of computer-related and office equipment, including one new PC.
66080	Fixed Assets - Air Monitoring > \$200 < \$5,000	10,230	4,975	2,500	4,975	Expenses include but are not limited to a foldable ladder \$215, NO2 pump \$1,000, blower \$200, and a torque disk \$300.
66100	Fixed Assets > \$5000	41,185	10,500	7,500	360,500	This account reflects real property costs and major modifications to real property. <b>This budget amount reflects \$350,000 for building renovations.</b>
66105	Fixed Assets - Air Monitoring > \$5000	27,035	15,500	5,000	15,500	Expense for possible replacement of filter balance.
<b>TOTAL</b>	<b>66000 - Capital Outlay</b>	<b>82,692</b>	<b>41,700</b>	<b>21,000</b>	<b>391,700</b>	
<b>67000 - DEBT SERVICE</b>						
67100	Debt Service - Principal	125,608	-	-	-	The Jacobs Station air monitoring equipment was paid off in full in October 2008.
67200	Debt Service - Interest	4,677	-	-	-	
<b>TOTAL</b>	<b>67000 - Debt Service</b>	<b>130,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>68000 - CONTRIBUTIONS TO OTHER AGENCIES</b>						
68050	AB 2766 DMV Apportionment Grants	1,750	-	-	-	Carryover
68075	AB 2766 Woodstoves	8,000	10,000	9,000	10,000	Grant funds allocated for Woodstove Changeout Program.
68200	AB 2588 Program - Toxic Hot Spots	67	1,537	-	1,537	AB 2588 (Toxic) Fees are collected by the District for pass through to the California Air Resources Board.
68290	Burn Permit Fees to Fire Agencies	14,928	17,000	17,000	17,000	Under the current burn regulations \$3.00 for every residential permit issued is to be returned to local fire agencies.
<b>TOTAL</b>	<b>68000 - Contributions to Other Agencies</b>	<b>24,745</b>	<b>28,537</b>	<b>26,000</b>	<b>28,537</b>	
<b>69000 - MISCELLANEOUS EXPENSE</b>						
69100	Uncategorized Expenses	-	-	-	-	
69150	Bad Debt/Unpaid Fees	-	-	-	-	
<b>TOTAL</b>	<b>69000 - Miscellaneous Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>70000 - BANK FEES &amp; INTEREST EXPENSE</b>						
70100	Interest Expense	-	-	-	-	
70125	Bank Fees & Charges	182	120	1	120	Per the request of the auditor, copies of both sides of canceled checks are being requested from Umpqua Bank for the General Checking and Carl Moyer Checking accounts. Banks fees are \$5 per month per account.
70130	Credit Card Expense	819	1,110	1,100	1,610	The District began accepting credit cards for burn permit payments in the fall of 2008. This account reflects the bank fees associated with those transactions. The increase reflects additional fees associated with the new online credit card renewal system.
70150	Late Fees	-	-	-	-	
<b>TOTAL</b>	<b>70000 - Interest Expense &amp; Late Fees</b>	<b>1,001</b>	<b>1,230</b>	<b>1,101</b>	<b>1,730</b>	
<b>TOTAL REGULAR EXPENSE</b>		<b>1,526,768</b>	<b>1,516,185</b>	<b>1,301,581</b>	<b>2,001,542</b>	
<b>GRANT &amp; SPECIAL EXPENSE</b>						
<b>CARL MOYER GRANT EXPENSE</b>						
60050	Salaries & Wages		50,350	50,350	18,658	Anticipated wage expense from Carl Moyer administrative funds.

KEY TO COLOR CODING

AB923 DMV \$2		LESB Program
Carl Moyer Program		Humboldt Hill Air Monitoring Station

ACCOUNT NUMBER	ACCOUNT NAME	2008-2009 Final-Actual	2009-2010 Adopted Budget	2009-2010 Estimated Year End	2010-2011 Proposed Budget	DESCRIPTION AND DETAILS OF ACCOUNTS
65200	Publications & Legal Notices		2,500	2,500	5,000	Legal notices associated with the Carl Moyer program.
68100	Carl Moyer Grants		267,091	267,091	817,429	This grant expense includes regular grant funds, administrative funds earned interest.
68100	Carl Moyer Grant Carryover		50,024	50,024	-	Carl Moyer carryover from 2009-2010.
68050	AB 2766 DMV Apportionment Grants		49,976	49,976	-	Staff recommends expending \$49,976 to obtain matching revenue of \$50,024. The \$50,024 will come from grant monies already in hand.
<b>TOTAL CARL MOYER GRANT EXPENSE</b>		-	<b>419,941</b>	<b>419,941</b>	<b>841,087</b>	
<b>DMV LIMITED EXPENSE</b>						
60450	Professional & Special Services		16,250	16,250	16,250	Portion of expense from DMV Limited \$2 grant administrative funds.
68055	AB 923 DMV Limited		298,069	298,069	298,069	This expense includes match funds for bus replacements, bus retrofits, and Carl Moyer projects.
<b>TOTAL DMV LIMITED EXPENSE</b>		-	<b>314,319</b>	<b>314,319</b>	<b>314,319</b>	
<b>LESB GRANT EXPENSE</b>						
65200	Publications & Legal Notices		2,500	2,500	8,412	Legal notices related to the Lower-Emission School Bus Grant.
68300	Lower-Emission School Bus Grants		297,502	297,502	603,570	Projected expenses are only a portion of the entire grant, based on ARB's expenditure requirements.
68300	Lower-Emission School Bus Grants		5,000	5,000	5,000	Expense of earned interest.
60050	Salaries & Wages		49,988	-	-	Portion of total payroll from LESB grant program administrative funds.
<b>TOTAL LESB GRANT EXPENSE</b>		-	<b>354,990</b>	<b>305,002</b>	<b>616,982</b>	
<b>HUMBOLDT HILL STATION EXPENSE</b>						
60050	Salaries & Wages		8,700	8,700	18,000	Anticipated wage expense to implement the Humboldt Hill Air Monitoring Station
60580	Maintenance, Equipment & Misc. - Humboldt Hill Station		2,150	2,150	2,150	Expense for annual fee for software maintenance agreement for Humboldt Hill Station.
60850	Lab Supplies, Humboldt Hill Station		2,000	2,000	2,000	Items similar to those described above for the Humboldt Hill Station.
62060	Communications, Internet, Humboldt Hill Station		960	960	960	Expense for DSL at the Humboldt Hill Station.
65200	Legal Notices, Humboldt Hill Station		500	500	500	Expense for legal notices for Humboldt Hill Station.
63050	Utilities, Electric, Air Monitoring, Humboldt Hill Station		2,400	2,400	2,400	Expense for electric service at the Humboldt Hill Station.
66055	Fixed Assets- Air Monitoring < \$200, Humboldt Hill Station		50	50	50	Expense for Norton anti-virus at Humboldt Hill Station.
66080	Fixed Assets-Air Monitoring >\$200 <\$5,000, Humboldt Hill Station		1,025	1,025	8,940	Expense for Humboldt Hill Station cylinder \$450 and gas \$575.
66105	Fixed Assets-Air Monitoring > \$5000- Humboldt Hill Station		232,215	232,215	115,000	Humboldt Hill Air Monitoring Station expenses to be reimbursed by PG&E. Includes structure and shipping, monitors, site prep, start up and training, software, crane rental, server, software maintenance agreement, MET tower and station, etc.
<b>TOTAL HUMBOLDT HILL STATION EXPENSE</b>		-	<b>250,000</b>	<b>250,000</b>	<b>150,000</b>	
<b>TOTAL GRANTS (MOYER, DMV, LESB) EXPENSE</b>		-	<b>1,089,250</b>	<b>1,039,262</b>	<b>1,772,388</b>	
<b>TOTAL HUMBOLDT HILL STATION EXPENSE</b>		-	<b>250,000</b>	<b>250,000</b>	<b>150,000</b>	
<b>TOTAL REGULAR EXPENSE</b>		<b>1,526,768</b>	<b>1,516,185</b>	<b>1,301,581</b>	<b>2,001,542</b>	
<b>TOTAL DISTRICT EXPENSE</b>		<b>1,526,768</b>	<b>2,855,435</b>	<b>2,590,843</b>	<b>3,923,930</b>	
<b>TOTAL EXPENSE</b>		<b>1,526,768</b>	<b>2,855,435</b>	<b>2,590,843</b>	<b>3,923,930</b>	
<b>TOTAL INCOME</b>		<b>2,224,524</b>	<b>2,905,459</b>	<b>2,680,701</b>	<b>3,573,930</b>	
<b>NET INCOME</b>		<b>697,756</b>	<b>50,024</b>	<b>89,858</b>	<b>(350,000)</b>	

KEY TO COLOR CODING

AB923 DMV \$2		LESB Program
Carl Moyer Program		Humboldt Hill Air Monitoring Station

ACCOUNT NUMBER	ACCOUNT NAME	2008-2009 Final-Actual	2009-2010 Adopted Budget	2009-2010 Estimated Year End	2010-2011 Proposed Budget	DESCRIPTION AND DETAILS OF ACCOUNTS
					3,923,930	Subtotal Expense
					0	Carl Moyer Carryover from FY 2009-2010
					0	AB 923 DMV \$2 Carryover from FY 2009-2010
					0	AB2766 DMV Carryover from FY 2009-2010
					3,923,930	Total Expense 2010-2011
					3,573,930	Total Income
					-350,000	Over/Short

2009-2010 ESTIMATED YEAR END	
<b>Income Adjustments</b>	
Gross Income	2,680,701
Grants & Special Income	-1,033,155
	<hr/> 1,647,546
<b>Expense Adjustments</b>	
Gross Expense	2,590,843
Grants & Special Income	-1,039,262
	<hr/> 1,551,581
<b>Adjusted Net Income</b>	<b>95,965</b>