

# North Coast Unified Air Quality Management District - Draft FY 2024-25 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 ADOPTED	FY 2024-25 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>REGULAR INCOME</b>				
<b>PERMITS</b>				
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 mt), \$80 (1-10 acres), \$500 (100-300 acres), \$1,250 (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.
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.
43150	Title V Permits	312,000	312,000	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 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 Fairhaven, Pacific Gas & Electric, and Humboldt Sawmill Company.
43160	Synthetic Minor Permits	5,000	5,000	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	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	20,000	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	95,000	Vapor recovery permits are required by District regulations for gas stations (Gasoline Dispensing Facilities-GDFs), bulk terminals, and for Soil Vapor Extractions (SVE).
<b>TOTAL</b>		<b>837,000</b>	<b>842,000</b>	
<b>FEES</b>				
44025	District share State-wide PERP Fees	30,000	30,000	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 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	5,000	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.
44200	ATCM Regulation(s) Fees	500	500	Fees associated with State Air Toxic Control Measures (ATCMs) including Naturally Occurring Asbestos (NOA) mitigation plans.
44250	Asbestos NESHAP Fees	15,000	15,000	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	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.
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.
<b>TOTAL</b>		<b>269,500</b>	<b>280,500</b>	
<b>PENALTIES</b>				
46050	Settlements, Civil	50,000	50,000	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 NOVs each year.
46100	Late Payments	500	500	Assessment of late payments on past due invoices.
<b>TOTAL</b>		<b>50,500</b>	<b>50,500</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 ADOPTED	FY 2024-25 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>STATE FUNDS</b>				
47050	Subvention, Base	103,200	103,200	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).
47055	Subvention, Supplemental	15,000	30,000	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, public outreach, unrecovered enforcement costs, supplemental air monitoring equipment and supplies, etc.
47060	CARB AB 617 Community Air Protection Grant Agreement Funding	-	-	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 agreement may be amended in future years.
47065	CARB AB 197 Emission Inventory Grant Agreement Funding	9,500	9,500	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 \$8,500/yr, and grant agreement may be amended in future years. Anticipate annual requests for reimbursement of activities.
47070	CARB Oil & Gas Regulation Grant Agreement Funding	1,000	1,000	Direct reimbursement funding under grant agreement for implementation and enforcement of facilities subject to the CARB Oil & Gas Regulations. The District currently only has one facility that meets the applicability. Anticipate annual requests for reimbursement of activities.
47315	CARB Prescribed Burn Grant Program	115,000	160,000	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 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	17,300	EPA PM2.5 Grant funds that directly fund District PM2.5 air monitoring efforts (labor, equipment, monitor, etc.)
<b>TOTAL</b>		<b>261,000</b>	<b>321,000</b>	
<b>GRANT ADMINISTRATION FUNDS</b>				
48150	AB923 DMV Surcharge - Admin	17,000	17,000	Administration portion of the AB923 DMV Surcharge (\$2 per vehicle). Administration limited to 6.25% of grant funding pursuant to H&SC 44233.
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 2
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 3
47333	RSBPP Grant Admin (YR 4)	40,000	40,000	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 4
47215	State Woodsmoke Reduction Grant Admin	-	54,375	Admin income from the CARB Woodsmoke Reduction Grant (YR 3&4) which provides 9.5% for administrative expenses (0.5% for CAPCOA oversight).
<b>TOTAL</b>		<b>217,000</b>	<b>271,375</b>	
<b>AB2766 DMV SURCHARGE FUNDING</b>				
48000	AB2766 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 registered within the District's jurisdiction.
<b>TOTAL</b>		<b>635,000</b>	<b>635,000</b>	
<b>MISCELLANEOUS FUNDS</b>				
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.
<b>TOTAL</b>		<b>5,000</b>	<b>5,000</b>	
<b>INTEREST</b>				
80050	Interest, General Account	10,000	8,000	Interest earned on funds held by the Humboldt County Treasurer.
<b>TOTAL</b>		<b>10,000</b>	<b>8,000</b>	
	<b>TOTAL REGULAR INCOME</b>	<b>2,285,000</b>	<b>2,413,375</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 ADOPTED	FY 2024-25 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>REGULAR EXPENSE</b>				
<b>APPROPRIATION FOR CONTINGENCIES</b>				
58000	Appropriation for Contingencies	25,000	25,000	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.
<b>TOTAL</b>		<b>25,000</b>	<b>25,000</b>	
<b>SALARIES &amp; WAGES</b>				
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.
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	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.
<b>TOTAL</b>		<b>1,900,525</b>	<b>2,044,320</b>	
<b>PAYROLL TAXES</b>				
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.
<b>TOTAL</b>		<b>17,050</b>	<b>18,325</b>	
<b>INSURANCE</b>				
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.
<b>TOTAL</b>		<b>25,000</b>	<b>30,000</b>	
<b>PROFESSIONAL SERVICES</b>				
60450	Professional & Special Services	100,000	100,000	Professional and specialized services including financial and auditing services, legal services, outside consulting/support, etc.
<b>TOTAL</b>		<b>100,000</b>	<b>100,000</b>	
<b>REPAIRS &amp; MAINTENANCE</b>				
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	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. & Misc.-Air 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.
<b>TOTAL</b>		<b>63,200</b>	<b>63,200</b>	
<b>SAFETY EQUIPMENT &amp; SUPPLIES</b>				
60855	Safety Equipment	1,000	1,000	Safety equipment such as safety shoes and/or gear for inspections. Includes COVID-19 supplies.
<b>TOTAL</b>		<b>1,000</b>	<b>1,000</b>	
<b>TRANSPORTATION &amp; TRAVEL</b>				
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.

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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.
<b>TOTAL</b>		<b>29,000</b>	<b>29,000</b>	
<b>COMMUNICATIONS</b>				
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.
<b>TOTAL</b>		<b>18,600</b>	<b>18,600</b>	
<b>UTILITIES</b>				
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.
<b>TOTAL</b>		<b>13,500</b>	<b>13,700</b>	
<b>SPECIAL DISTRICT EXPENSE</b>				
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).
<b>TOTAL</b>		<b>25,500</b>	<b>25,500</b>	
<b>OFFICE EXPENSE</b>				
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.).
<b>TOTAL</b>		<b>31,940</b>	<b>31,940</b>	
<b>CAPITAL OUTLAY</b>				
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	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.
66105	Fixed Assets - Air Monitoring >\$5,000	30,000	30,000	Purchase of new equipment for air monitoring stations.
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	
<b>GRANT ADMINISTRATION EXPENSE</b>				
67601	RSBPP Grant Admin (YR 2) - Expense	-	-	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
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 (RSBPP) for YR 4

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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.
<b>TOTAL</b>		<b>200,000</b>	<b>210,000</b>	
<b>FUNDS TO OTHER AGENCIES</b>				
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	-	-	
<b>TOTAL</b>		<b>13,500</b>	<b>13,500</b>	
<b>MISCELLANEOUS EXPENSE</b>				
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
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>BANK FEES &amp; INTEREST EXPENSE</b>				
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	-	-	
<b>TOTAL</b>		<b>9,000</b>	<b>10,000</b>	
	<b>TOTAL REGULAR EXPENSE</b>	<b>2,534,815</b>	<b>2,696,085</b>	

<b>2,413,375</b>	<b>Total FY 24/25 Income</b>
<b>2,696,085</b>	<b>Total FY 24/25 Expense</b>
<b>-282,710</b>	
<b>70,004</b>	Contribution of FY 24/25 Grant Programs which have a fixed admin % (does not include direct/reimbursement grant admin)
<b>-212,706</b>	

GRANTS & SPECIAL INCOME				
<b>CARL MOYER GRANT INCOME</b>				
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.
<b>TOTAL</b>		<b>1,113,806</b>	<b>405,302</b>	
<b>STATE RESERVE (MULTI-DISTRICT) GRANT INCOME</b>				
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.

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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).
<b>TOTAL</b>		<b>251,238</b>	<b>50,439</b>	
<b>AB923 DMV SURCHARGE INCOME</b>				
48100	AB923 DMV Surcharge Funds	325,000	325,000	State provided AB923 DMV Surcharge Funds for grant projects pursuant to H&SC 44229, which authorizes the District to receive an 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.
<b>TOTAL</b>		<b>2,221,600</b>	<b>2,277,191</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 2) INCOME</b>				
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.
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.
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 3) INCOME</b>				
47327	Rural School Bus Pilot Program (YR 3)	-	-	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 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.
<b>TOTAL</b>		<b>7,376,000</b>	<b>7,376,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 4) INCOME</b>				
47328	Rural School Bus Pilot Program (YR 4)	-	-	Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 4 grant for 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	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.
<b>TOTAL</b>		<b>4,186,000</b>	<b>4,186,000</b>	
<b>DERA FEDERAL GRANT INCOME</b>				
47324	DERA Grant	1,695,376	-	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 program, typically funding about 5 additional school buses.
47324	DERA Grant carryover	-	-	
<b>TOTAL</b>		<b>1,695,376</b>	<b>-</b>	
<b>WOODSTOVE CHANGEOUT PROGRAM INCOME</b>				
N/A-Reserve	Woodstove Changeout Grant Program	-	-	District Woodstove Grant Program is typically funded by funds from compliance settlement agreement(s). The current funds were received in FY 16/17 and are provided through the Reserve Fund.
N/A-Reserve	Woodstove Changeout Grant Program carryover	275,000	275,000	District Woodstove Grant funds carryover from previous fiscal year and held in the District Reserve.
<b>TOTAL</b>		<b>275,000</b>	<b>275,000</b>	
<b>STATE WOODSMOKE REDUCTION PROGRAM INCOME</b>				
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.
47210	State Woodsmoke Reduction Grant Program carryover	-	245,535	State Woodsmoke Grant program YR3 funds carryover from previous fiscal year and held in the State Woodsmoke account.
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.

North Coast Unified Air Quality Management District - Draft FY 2024-25 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 ADOPTED	FY 2024-25 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>TOTAL</b>		-	<b>512,545</b>	
<b>FARMER PROGRAM INCOME</b>				
47200	FARMER Grant Program	300,000	150,000	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 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.
47205	FARMER Grant Program Admin carryover from previous year	-	-	The FARMER Grant provides 50% admin carryover from previous fiscal year, held in District Reserve, to be expensed this fiscal 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.
<b>TOTAL</b>		<b>327,200</b>	<b>165,000</b>	
<b>TOTAL GRANTS &amp; SPECIAL INCOME</b>		<b>17,446,220</b>	<b>15,247,477</b>	
<b>GRANTS &amp; SPECIAL EXPENSE</b>				
<b>CARL MOYER GRANT EXPENSE</b>				
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.
68100A	Carl Moyer Program Grant Admin	39,606	49,400	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 reflected in the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68100A	Carl Moyer Program Grant Admin carryover from previous year	9,901	-	Carl Moyer Grant admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68100A	Carl Moyer Program Grant Admin carryover to next year	14,446	-	Carl Moyer Grant admin of 20% carryover to next year, held in District Reserve, to be expensed next fiscal year.
<b>TOTAL</b>		<b>1,113,806</b>	<b>570,201</b>	
<b>STATE RESERVE (MULTI-DISTRICT) GRANT EXPENSE</b>				
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).
68350A	State Reserve (Multi-District) Admin carryover from previous year	31,403	5,604	State Reserve admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
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.
<b>TOTAL</b>		<b>251,238</b>	<b>50,439</b>	
<b>AB923 DMV SURCHARGE FUNDS EXPENSE</b>				
68055	AB923 DMV Surcharge Funds	400,000	640,000	AB923 DMV Surcharge Grant incentives/project funds provided to recipients; AB923 DMV Surcharge Funds also provide yearly match funds for the Carl Moyer Program Grant Program.
68055	AB923 DMV Surcharge Funds carryover	1,821,600	1,821,600	AB923 Grant funds carryover to next fiscal year and held in AB923 financial account.
<b>TOTAL</b>		<b>2,221,600</b>	<b>2,461,600</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 2) EXPENSE</b>				
68326	Rural School Bus Pilot Program (YR 2)	-	-	RSBPP (YR 2) Grant incentives/project funds provided under contract to recipients.
68326	Rural School Bus Pilot Program (YR 2) carryover	-	-	RSBPP (YR 2) Grant funds carryover to next fiscal year and held in RSBPP (YR 2) financial account.
<b>TOTAL</b>		-	-	

North Coast Unified Air Quality Management District - Draft FY 2024-25 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 ADOPTED	FY 2024-25 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 3) EXPENSE</b>				
68327	Rural School Bus Pilot Program (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 Program (YR 3) carryover	-	-	RSBPP (YR 3) Grant funds carryover to next fiscal year and held in RSBPP (YR 3) financial account.
<b>TOTAL</b>		<b>7,376,000</b>	<b>7,376,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 4) EXPENSE</b>				
68328	Rural School Bus Pilot Program (YR4)	4,186,000	4,186,000	RSBPP (YR 4) Grant incentives/project funds provided under contract to recipients.
68328	Rural School Bus Pilot Program (YR 4) carryover	-	-	RSBPP (YR 4) Grant funds carryover to next fiscal year and held in RSBPP (YR 4) financial account.
<b>TOTAL</b>		<b>4,186,000</b>	<b>4,186,000</b>	
<b>DERA FEDERAL GRANT</b>				
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	-	-	
<b>TOTAL</b>		<b>1,695,376</b>	<b>-</b>	
<b>WOODSTOVE CHANGEOUT PROGRAM EXPENSE</b>				
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.
<b>TOTAL</b>		<b>275,000</b>	<b>275,000</b>	
<b>STATE WOODSMOKE REDUCTION PROGRAM EXPENSE</b>				
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.
<b>TOTAL</b>		<b>-</b>	<b>512,445</b>	
<b>FARMER PROGRAM EXPENSE</b>				
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.
68040A	FARMER Admin	13,500	15,000	FARMER Grant program provides 9% for admin/expenses, where 50% admin expensed in first year when funds received. This expense is 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	-	FARMER Grant admin of 50% carryover to next fiscal year and held in District Reserve.
<b>TOTAL</b>		<b>327,200</b>	<b>165,000</b>	
<b>TOTAL GRANTS &amp; SPECIAL EXPENSE</b>		<b>17,446,220</b>	<b>15,596,685</b>	

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