

North Coast Unified Air Quality Management District -- Adopted FY 2016-2017 Budget

ACCOUNT NUMBER	ACCOUNT NAME	2015-2016 Adopted Budget	2016-2017 Adopted Budget	DESCRIPTION AND DETAILS OF ACCOUNTS
REGULAR INCOME				
43000 - PERMITS				
43050	Non-Standard & Ag Burn Permits	90,000	90,000	Current annual fee 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	Standard Burn Permits	75,000	75,000	Current annual fee is \$15. The account tracks burn permit fees associated with residential activity and development of the State Air Toxic Control Measures (ATCM) for residential burn barrels.
43150	Title V Permits	170,179	201,592	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 a source. The District has four facilities subject to the Title V permit program requirement: Fairhaven Power Company, Pacific Gas & Electric, Eel River Power, and Blue Lake Power.
43160	Synthetic Minor Permits	7,722	4,858	A synthetic minor source is one that has the potential to emit at major source (Title V) permit levels but has accepted federally enforceable limitations to keep emissions below such levels. Currently the District has only one synthetic minor source (Schmidbauer Lumber).
43200	Permits to Operate	164,553	167,097	District Regulations, adopted pursuant to Health & Safety Code (HSC) 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.
43250	Authority To Construct Permits	10,000	8,000	This account is generally dynamic from year to year and determined substantially based on changes in local industry operations. Depending on the level of construction activity, these revenues vary from year to year.
43300	Vapor Recovery Permits	72,363	77,517	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 vapor leak surveillance programs). Presently the District has 84 permitted vapor recovery sources.
43350	Misc. Permits, Transfer of Owner	110	240	
TOTAL 43000		589,927	624,304	
44000 - FEES				
44025	District share State-wide PERP Fees	-	17,000	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	-	-	Emission reductions from construction projects or from shutdown 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	900	-	This account is established to track the emission testing fees. Throughout the year the District may perform various emission testing and compliance verification activity for stationary sources. A large portion of the activity is for visible emission evaluations. Costs are invoiced on an hourly basis plus actual cost.
44150	Application Fees	1,500	1,500	This account is generally dynamic from year to year and consists of fees for applications for new permits and existing permit revisions (Authority to Construct and Permits to Operate). It includes gasoline dispensing facility (GDF) applications, stationary sources, and other applications.
44200	ATCM Reg Fees	500	120	Review of Naturally Occurring Asbestos (NOA) mitigation plans required by federal regulations.
44250	Asbestos NESHAP Fees	20,000	20,000	Pursuant to 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 and for the review of applications that do not require an asbestos permit.
44350	GHG Fees	128,042	165,568	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.

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44360	GHG Verification Fees	10,000	5,000	Fees for providing Greenhouse Gas verification services that the District elects to provide.
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 for cancerous and non-cancerous health effects, in accordance with Regulation IV, Rule 407(3.2). The billing of \$125 per source covers the cost of updating emissions inventory per assembly bill 2588, Hot Spots.
44600	Air Monitoring Funds (Designated)	72,212	80,765	The District currently receives air monitoring funds from GDF sources, Non-GDF sources, & Title V sources.
44900	Other Fees	-	-	Expedite fees, outside contractor engineering work for permitting, and other miscellaneous fees that do not fall into other fee accounts.
TOTAL 44000		233,154	289,952	
46000 - PENALTIES				
46050	Settlements, Civil	-	10,000	Revenue collected from the District's Civil Penalty Fee Program established pursuant to Health & Safety Code Section 42402.5 and 42403.
46100	Late Payments	1,000	-	Assessment of late payments on past due invoices.
TOTAL 46000		1,000	10,000	
47000 - STATE FUNDS				
47050	Subvention, Base	70,000	140,000	Pursuant to Health & Safety Code Section 39802, the District receives funding from the California Air Resources Board (CARB), in the amount of \$1.00 for every dollar budgeted for use by a local air district. There are specific requirements and limits for which this money can be used. Subvention funding provided pursuant to this statute is subvended at a rate of up to 20.5 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	70,000	-	All subvention is now received under account 47050.
TOTAL 47000		140,000	140,000	
47110	Grant, Air Monitoring PM2.5	18,200	18,200	This is a pass through grant to fund PM2.5 air monitoring in the District.
TOTAL 47110		18,200	18,200	
47105, 47355 & 48150 - GRANT ADMINISTRATION FUNDS				
47105	Carl Moyer Grant Administration	28,755	36,540	The California Air Resources Board allows for Carl Moyer Grant administrative costs.
47355	TIMBER Grant Administration	50,528	116,265	The California Air Resources Board allows for TIMBER grant administrative costs.
48150	AB923 DMV Limited - Administration	16,800	17,010	Administration portion of the DMV Surcharge, referred to as AB923, was increased to 6.25% from 5%.
TOTAL 47105, 47355 & 48150		96,083	169,815	
48000 -DMV SURCHARGE (\$4 per vehicle)				
48000	DMV Surcharge (\$4 per vehicle)	635,000	635,000	Pursuant to Health & Safety Code Section 44223 and 44225, this statute authorizes air districts to collect up to \$4 per vehicle registered within the District's jurisdiction.
TOTAL 48000		635,000	635,000	
49000 - MISCELLANEOUS FUNDS				
49200	Sales, Other	2,000	-	The sale of minor, miscellaneous items not covered by other established sales accounts.

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49360	Humboldt Hill AM Station Chargebacks	15,000	15,000	Pursuant to their Permit to Operate, PG&E reimburses the District for costs the air monitoring station sited near the PG&E power plant (known as the Humboldt Hill AM Station). The expense is reflected in the Humboldt Hill Station expense account.
TOTAL 49000		17,000	15,000	
80000 - INTEREST				
80050	Interest, General Account	5,000	4,000	Interest earned on funds held by the Humboldt County Treasurer.
TOTAL 80000		5,000	4,000	
TOTAL REGULAR INCOME		1,735,364	1,906,271	
REGULAR EXPENSE				
58000 - APPROPRIATION FOR CONTINGENCIES				
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.
TOTAL 58000		25,000	25,000	
60000 - SALARIES & WAGES				
60050	Salaries & Wages	881,550	909,050	The salaries reflect the base wage costs for 13 1/2 permanent employees. The budgeted amount reflects potential 2% COLA increases and 12 months wages for all positions.
60100	Extra Help	-	-	Wages paid for extra help including temporary and part time employees who are not eligible for standard employee benefits.
60125	Overtime	1,000	1,000	Wages paid for overtime work.
60150	Retirement, PERS	166,545	179,765	The District pays both the employer's and the employees' costs for retirement. The combined cost is 15.88% of gross wages (Employer 8.88% employee 7%) + the unfunded liability payment (\$35,410). PERS rates are established through an actuarial valuation.
60175	Employees' Group Insurance	254,650	330,800	District employees are covered under PERS Choice (California Public Employees Retirement System's health insurance plan). 2016 premiums increased 24% on 1/1/2016. This budgeted amount also reflects a possible 10% increase for 2017 premiums.
60184	Retirees' Group Insurance	44,145	48,295	This account reflects the cost for retirees' health insurance coverage. 2016 premiums increased 24% on 1/1/2016. This budgeted amount also reflects a possible 10% increase for 2017 premiums.
60186	SDRMA Dental, Vision, Life Insurance	19,320	17,950	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 quarterly and is determined based on a combination of State rates and claims experience. The District earns a discount of up to 15% for either participating in various SDRMA programs or submitting specific information to them each year.
TOTAL 60000		1,377,210	1,498,860	
60200 - PAYROLL TAXES				
60225	Medicare & Social Security Tax	12,750	13,200	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	4,705	4,050	These taxes are calculated by applying the 2016 contribution rates of 3.1% (down from 3.8% in 2015) 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 60200		17,455	17,250	

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60300 - INSURANCE				
60350	General Liability, E & O	13,000	13,000	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 60300		13,000	13,000	
60400 - PROFESSIONAL SERVICES				
60450	Professional & Special Services	110,000	100,000	Professional services and specialized services including outside computer services, auditing services, legal services.
TOTAL 60450		110,000	100,000	
60500 - REPAIRS & MAINTENANCE				
60550	Maintenance, Computers	1,000	1,000	General maintenance costs for computers and software programs.
60575	Maintenance, Building	2,000	2,000	Building maintenance and repair costs.
60580	Maintenance, Equipment & Miscellaneous	6,000	8,000	Maintenance activity for equipment not specified in other maintenance accounts (yard and lawn maintenance).
60590	Maintenance, Equip.& Misc.-Air Monitoring	13,000	15,000	Repairs, supplies and maintenance of air monitoring stations.
60585	Household & Janitorial	4,500	4,500	General janitorial costs for offices, garbage pick-up service, and general cleaning and maintenance supplies.
TOTAL 60500		26,500	30,500	
60800 - LABORATORY SUPPLIES				
60855	Safety Equipment	500	500	Safety equipment such as safety shoes and gear for inspections.
TOTAL 60800		500	500	
60900 - TRANSPORTATION & TRAVEL				
60950	Vehicles - Gas, Maintenance & Repairs	12,000	12,000	Costs of vehicles' gas, maintenance and repairs.
61050	Transportation & Travel - Staff	10,000	10,000	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	5,000	5,000	Costs of all transportation 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	3,000	3,000	Travel expenses for governing and hearing board members, such as mileage and lodging reimbursements.
TOTAL 60900		30,000	30,000	
62000 - COMMUNICATIONS				
62050	Communications - General Office	14,000	15,000	Cost of communications services, including monthly telephone at the L Street office and cell phone costs.
62060	Communications - Internet	3,000	3,000	Cost of internet communications at various District air monitoring stations.
TOTAL 62000		17,000	18,000	
63000 - UTILITIES				
63050	Utilities - Electric & Gas	8,000	9,500	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	2,000	1,000	Water and sewer service to the office.
TOTAL 63000		10,000	10,500	

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64000 - SPECIAL DISTRICT EXPENSE				
64050	Special District Expense - General	10,000	9,000	Pursuant to HSC 40154, expenses in this category include payments to Board members at \$100 per meeting.
64075	Training	3,000	5,000	Employee education and training expenses (registration and class fees).
64100	Memberships & Subscriptions	6,800	7,200	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.
64150	Public Education-Outreach	1,000	1,000	Various public education programs and outreach maintained by the District.
TOTAL 64000		20,800	22,200	
65000 - OFFICE EXPENSE				
65050	Postage	7,000	7,000	Stamps, metered mail and bulk mail postage.
65100	Office Supplies	8,000	8,000	Office supplies include expendable items such as pens, pencils, ink & toner cartridges, copy paper, binders, envelopes, filing supplies, etc.
65200	Publications & Legal Notices	7,500	7,500	District costs of publications legally required for reports and notices, and includes costs of public notices.
65225	Printing Costs	1,500	2,000	Printing costs such as printing permit forms and other District publications.
65250	Rents & Leases - Building	3,300	1,635	Rental expense for offsite storage unit at an estimated \$136 per month.
65255	Rents & Leases, Building - Air Monitoring	600	600	Jacobs Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	1,200	1,200	Rent and lease of equipment, including postage meter equipment rent.
			12,000	TIMBER Grant outreach/advertising
TOTAL 65000		29,100	39,935	
66000 - CAPITAL OUTLAY				
66050	Fixed Assets - Small Equipment < \$200	750	750	Small tools and equipment valued at less than \$200 per item.
66075	Fixed Assets >\$200 <\$5,000	5,500	5,500	Purchase of computer-related and office equipment.
66080	Fixed Assets - Air Monitoring >\$0 <\$5,000	13,000	13,000	Merged this account with 66055.
66100	Fixed Assets > \$5000	5,000	30,000	Real property costs, major modifications to real property, and/or vehicle purchase(s).
66105	Fixed Assets - Air Monitoring > \$5000	-	-	Purchase of new equipment for air monitoring stations.
TOTAL 66000		24,250	49,250	
67500 - Humboldt Hill Expense				
67500	Humboldt Hill AM Expense	15,000	15,000	Operating costs incurred from the monitoring site. These costs are all reimbursed by PG&E.
TOTAL 67500		15,000	15,000	
68000 - CONTRIBUTIONS TO OTHER AGENCIES				
68075	AB 2766 Woodstoves	-	10,000	Grant funds allocated for Woodstove Changeout Program funded typically by settlements.
68200	AB 2588 Program - Toxic Hot Spots	1,500	1,500	Fees are collected by the District for pass through to the California Air Resources Board, Air Toxic "Hot Spots" Program.
68290	Burn Permit Fees to Fire Agencies	14,500	14,500	The District returns \$3.00 for every standard (residential) permit issued to local fire agencies based upon what fire district they reside.
TOTAL 68000		16,000	26,000	
69000 - MISCELLANEOUS EXPENSE				
69100	Uncategorized Expenses	-	-	

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69150	Bad Debt/Unpaid Fees/Write-offs	-	-	Unpaid invoices and deductions in fees due to the District.
TOTAL 69000		-	-	
70000 - BANK FEES & INTEREST EXPENSE				
70125	Bank Fees & Charges	2,000	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	3,500	4,000	Bank fees associated with credit card transactions.
70150	Late Fees	-	-	
TOTAL 70000		5,500	6,000	
TOTAL REGULAR EXPENSE		1,737,315	1,901,995	

1,906,271	Total 2016-2017 Income
1,901,995	Total 2016-2017 Expense
4,276	
(58,265)	TIMBER Admin funds to be spent in future fiscal years (held in Reserve Fund)
-53,989	Deficit

GRANTS & SPECIAL INCOME				
CARL MOYER GRANT INCOME				
47100	Carl Moyer Grant	258,764	255,781	The Carl Moyer program 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 mode.
47100	Carl Moyer Grant Carryover	250,099	-	Carl Moyer carryover from previous fiscal year.
80150	Interest, Carl Moyer Program	500	1,000	Estimated interest earned on all Carl Moyer Program Grant funds and TIMBER Grant funds while held in the Moyer bank account. All interest earned must be available for disbursement to qualified projects.
TOTAL		509,363	256,781	
TIMBER GRANT INCOME				
47350	TIMBER Grant	454,756	813,859	
47350	TIMBER Grant Carryover	1,247	714,112	TIMBER carryover from previous fiscal year. (Note: \$1,080,000 actually received in FY15/16)
80350	Interest, TIMBER Grant	-	-	Reflected in the Carl Moyer interest account. Interest earned on TIMBER grant funds is rolled over to Carl Moyer interest since both grants are in the same bank account.
TOTAL		456,003	1,527,971	
AB923 DMV LTD INCOME				
48100	AB923 Funding DMV Limited (\$2 per vehicle)	335,690	335,690	This fund is used for projects in accordance with HSC 44223.
48100	AB923 Funding DMV Limited Carryover	1,126,430	920,672	AB923 carryover from previous fiscal year.
80200	Interest, AB923 Funding DMV Limited	1,000	1,000	Estimated interest earned on AB923 DMV Limited funds.
TOTAL		1,463,120	1,257,362	
TOTAL GRANTS & SPECIAL INCOME		2,428,486	3,042,114	

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GRANTS & SPECIAL EXPENSE				
CARL MOYER GRANT EXPENSE				
68100	Carl Moyer Grants	510,754	256,781	This grant expense includes regular grant funds, and earned interest.
68100	Carl Moyer Grant Carryover	-	-	Carl Moyer carryover to next fiscal year.
TOTAL		510,754	256,781	
TIMBER GRANT EXPENSE				
68350	TIMBER Grants	456,003	714,112	This grant expense includes regular grant funds, and earned interest.
68350	TIMBER Grant Carryover	-	813,859	TIMBER carryover to next fiscal year.
TOTAL		456,003	1,527,971	
AB923 DMV LIMITED EXPENSE				
68055	AB923 Funding DMV Limited	300,000	300,000	This expense includes match funds for Carl Moyer projects, school bus replacements and retrofits.
68055	AB923 Funding DMV Limited Carryover	1,163,120	957,362	AB923 carryover to next fiscal year.
TOTAL		1,463,120	1,257,362	
TOTAL GRANTS & SPECIAL EXPENSE		2,429,877	3,042,114	

3,042,114	Total 2016-2017 Grant Income
3,042,114	Total 2016-2017 Grant Expense
0	