

North Coast Unified Air Quality Management District -- Adopted FY 2017-2018 Budget

ACCOUNT NUMBER	ACCOUNT NAME	2016-2017 Adopted Budget	2016-2017 Estimated Year-End	2017-2018 Adopted Budget	DESCRIPTION AND DETAILS OF ACCOUNTS
REGULAR INCOME					
43000 - PERMITS					
43050	Non-Standard & Ag Burn Permits	90,000	104,000	95,000	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	Standard Burn Permits	75,000	60,000	70,000	Current 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	201,592	209,815	215,000	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 a source. The District has identified 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	4,858	9,728	9,950	These permit fees were previously in the Permit to Operate account.
43200	Permits to Operate	167,097	193,743	198,500	District Regulations, adopted pursuant to Health & Safety Code (HSC) Section 42311, establish required permit fees for stationary sources. This account reflects annual Permit to Operate renewal fees for permits to operate issued.
43250	Authority To Construct Permits	8,000	29,658	10,000	The District has continued to work toward improvement of an expedited permit program. 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	77,517	81,962	79,400	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 83 permitted vapor recovery sources.
TOTAL 43000		624,064	688,906	677,850	
44000 - FEES					
44025	District share State-wide PERP Fees	17,000	17,838	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	-	-	-	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	1,500	1,856	1,300	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	120	75	150	Naturally occurring asbestos mitigation plans.
44250	Asbestos NESHAP Fees	20,000	30,464	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. This includes a new fee for the review of applications that do not require and asbestos permit.
44350	GHG Fees	165,568	120,355	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.
44360	GHG Verification Fees	5,000	12,282	5,000	Fees for providing Greenhouse Gas verification services.
44400	Hearing Board & Excess Emission Fees	-	256	-	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.
44500	Hot Spots Emission Inventory	-	-	-	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	80,765	81,370	83,500	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		289,953	264,496	266,950	
46000 - PENALTIES					
46050	Settlements, Civil	10,000	817,904	25,000	Revenue collected from the District's Civil Penalty Fee Program established pursuant to Health & Safety Code Section 42402.5 and 42403. Funds from settlement agreements are booked in the fiscal year the agreement is signed.
46100	Late Payments	-	6,576	-	Assessment of late payments on past due invoices.
TOTAL 46000		10,000	824,480	25,000	
47000 - STATE FUNDS					
47050	Subvention, Base	140,000	103,200	103,200	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 subvented 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	-	38,760	37,800	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.
TOTAL 47000		140,000	141,960	141,000	
47110	Grant, Air Monitoring PM2.5	18,200	20,200	38,200	This is a pass through grant to fund PM2.5 air monitoring in the district. This amount reflects an extra \$20,000 for the purchase of a new BAM 1020.
TOTAL 47110		18,200	20,200	38,200	
47105, 47355, 48150 & 47330- GRANT ADMINISTRATION FUNDS					
47105	Carl Moyer Grant Administration	36,540	45,111	36,300	The California Air Resources Board allows for Carl Moyer Grant administrative costs.
47355	TIMBER Grant Administration	116,265	129,598	-	The California Air Resources Board allows for TIMBER grant administrative costs.
48150	AB923 DMV Limited - Administration	17,010	18,944	17,000	Administration portion of the additional DMV Surcharge.
47330	RSBPP Grant Administration	-	40,211	20,000	This is the direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program.
TOTAL 47105, 47355, 48150 & 47330		169,815	193,653	73,300	
48000 -DMV SURCHARGE (\$4 per vehicle)					
48000	48000 -DMV Surcharge (\$4 per vehicle)	635,000	661,349	635,000	Pursuant to Health & Safety Code Section 44223 and 44225, this statute authorizes districts to collect up to \$4 per vehicle registered within the District's jurisdiction.
TOTAL 48000		635,000	661,349	635,000	
49000 - MISCELLANEOUS FUNDS					
49350	Other Miscellaneous Income	-	508	500	The sale of copies for public records requests, refund of electricity used for onsite charging station, and other miscellaneous items not covered by other accounts.
49360	Chargebacks Humboldt Hill	15,000	11,119	15,000	Pursuant to their Permit to Operate, PG&E shall reimburse the District for costs the air monitoring station sited near the PG&E power plant (known as the Humboldt Hill Station). The expense is reflected in the Humboldt Hill Station expense account.
TOTAL 49000		15,000	11,627	15,500	
80000 - INTEREST					
80050	Interest, General Account	4,000	9,738	5,000	Interest earned on funds held by the Humboldt County Treasurer.
TOTAL 80000		4,000	9,738	5,000	
	TOTAL REGULAR INCOME	1,906,032	2,816,409	1,877,800	
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	909,050	916,979	939,800	Salaries reflect the yearly base wage costs for 14 permanent employees. The budgeted amount reflects personnel evaluation merit increases but does not include COLA.
60100	Extra Help	-	-	-	Wages paid to extra help including temporary and part time employees who are not eligible for standard employee benefits.
60125	Overtime	1,000	100	1,000	Wages paid for overtime work.
60150	Retirement, PERS	179,765	185,106	183,200	The District pays both the employer's and the employees' costs for retirement. The combined cost is 15.921% of gross wages (Employer 8.921% + employee 7%). And the Unfunded Liability contribution of \$33,562. PERS rates are established through an actuarial valuation.
60175	Employees' Group Insurance	330,800	315,251	336,000	District employees are covered under PERS Choice (California Public Employees Retirement System's health insurance plan). This budgeted amount reflects 14 active employees. Estimated 10% premium increase starting January 2018.
60184	Retirees' Group Insurance	48,295	43,907	43,850	This account reflects the cost for retirees' health insurance coverage with an estimated 10% increase starting in January 2018.
60186	SDRMA Dental, Vision, Life Insurance	17,950	15,791	16,900	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	12,000	9,642	15,600	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		1,498,860	1,486,776	1,536,350	
60200 - PAYROLL TAXES					
60225	Medicare & Social Security Tax	13,200	13,744	13,650	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	4,050	2,646	2,650	These taxes are calculated by applying the 2017 contribution rates of 2.6% 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		17,250	16,390	16,300	
60300 - INSURANCE					
60350	General Liability, E & O	13,000	11,148	14,300	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	11,148	14,300	
60400 - PROFESSIONAL SERVICES					
60450	Professional & Special Services	100,000	141,132	110,000	Professional services and specialized services including outside computer services, auditing services, legal services, and air monitoring calibrations.
TOTAL 60450		100,000	141,132	110,000	
60500 - REPAIRS & MAINTENANCE					
60550	Maintenance, Computers	1,000	140	1,000	General maintenance costs for computers and software programs.
60575	Maintenance, Building	2,000	7,334	2,000	Building maintenance and repair costs to building.
60580	Maintenance, Equipment & Miscellaneous	8,000	5,035	8,000	Maintenance activity for equipment not specified in other maintenance accounts (yard and lawn maintenance).
60590	Maintenance, Equip.& Misc.-Air Monitoring	15,000	18,305	18,000	Repairs and maintenance of air monitoring stations. Also costs for laboratory supplies.
60585	Household & Janitorial	4,500	4,758	5,000	General janitorial costs for offices, garbage pick-up service, and general cleaning and maintenance supplies.
TOTAL 60500		30,500	35,572	34,000	
60800 - LABORATORY SUPPLIES					
60855	Safety Equipment	500	-	400	Safety equipment such as safety shoes and gear for asbestos inspections.
60860	Lab Supplies - Sample/Evidence	-	-	-	Costs associated with evidence collection, including gloves, sealable plastic bags.

TOTAL 60800		500	-	400	
60900 - TRANSPORTATION & TRAVEL					
60950	Vehicles - Gas, Maintenance & Repairs	12,000	9,401	10,000	Costs of vehicles' gas, maintenance and repairs including fuel, auto detailings, annual safety checks, oil changes, and car washes.
61050	Transportation & Travel - Staff	10,000	2,154	5,000	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	197	4,000	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	2,998	4,000	Travel expenses for governing and hearing board members, such as mileage and lodging reimbursements.
TOTAL 60900		30,000	14,750	23,000	
62000 - COMMUNICATIONS					
62050	Communications - Office & Air Monitoring	15,000	12,954	16,000	Cost of communications services, including telephone at office, air monitoring stations, and cell phones.
62060	Communications - Internet	3,000	1,997	3,000	Cost of internet communications at various district sites.
TOTAL 62000		18,000	14,951	19,000	
63000 - UTILITIES					
63050	Utilities - Electric & Gas	9,500	8,941	9,500	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	1,000	859	1,000	Water and sewer service to the office.
TOTAL 63000		10,500	9,800	10,500	
64000 - SPECIAL DISTRICT EXPENSE					
64050	Special District Expense - General	9,000	5,176	8,000	Pursuant to HSC 40154, expenses in this category include payments to Board members at \$100 per meeting.
64075	Training Registrations	5,000	3,963	3,500	Employee education and training registration and class fees.
64100	Memberships & Subscriptions	7,200	7,299	8,500	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	1,000	1,000	1,000	Various public education programs and outreach maintained by the District.
TOTAL 64000		22,200	17,438	21,000	
65000 - OFFICE EXPENSE					
65050	Postage	7,000	6,497	7,000	Stamps, metered mail and bulk mail postage.
65100	Office Supplies	8,000	6,949	7,000	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	4,990	5,000	District costs of publications legally required for reports and notices, and includes costs of public notices.
65225	Printing Costs	2,000	2,826	2,000	Printing costs such as printing permit forms and other District publications.
65250	Rents & Leases - Building	1,635	1,665	1,800	Rental expense for storage unit at an estimated \$147 per month.
65255	Rents & Leases, Building - Air Monitoring	600	600	600	Jacobs Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	1,200	3,649	3,700	Rent and lease of equipment, including postage meter rent.
65000	Office Expense- Other	12,000	-	5,000	TIMBER Grant outreach/advertising
TOTAL 65000		39,935	27,176	32,100	
66000 - CAPITAL OUTLAY					
66075	Equipment <\$5,000	6,250	6,643	6,500	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	13,000	533	10,000	Small tools and equipment for air monitoring.
66100	Fixed Assets >\$5000	30,000	19,807	135,000	Major modifications to real property, replacement of vehicles, or purchase of other assets.
66105	Air Monitoring Fixed Assets >\$5000	-	-	20,000	Purchase of new equipment for air monitoring stations. This amount reflects the extra PM2.5 grant funds for the purchase of a new BAM 1020.
TOTAL 66000		49,250	26,983	171,500	

67500 - Humboldt Hill Expense					
67500	Humboldt Hill Expense	15,000	8,260	15,000	Operating costs incurred from this monitoring site. These costs are all reimbursed by PG&E.
TOTAL 67500		15,000	8,260	15,000	
67600 - RSBPP Admin Expense					
67600	RSBPP Admin Expense		8,000	20,000	Costs incurred from administering the Rural School Bus Pilot Program. These costs are all reimbursed by ARB.
TOTAL 67600		-	8,000	20,000	
68000 - CONTRIBUTIONS TO OTHER AGENCIES					
68075	Woodstoves	10,000	-	110,000	District Woodstove Changeout Program. Currently funded by any funds that are specified in a compliance settlement agreement. The current funds were received last FY and are provided through the Reserve Fund.
68200	Toxic Hot Spots	1,500	1,187	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	13,900	14,000	The District returns \$3.00 for every standard (residential) permit issued to local fire agencies.
TOTAL 68000		26,000	15,087	125,500	
69000 - MISCELLANEOUS EXPENSE					
69100	Uncategorized Expenses	-	-	-	
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	1,201	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	4,000	4,745	4,000	Bank fees associated with credit card transactions.
70150	Late Fees	-	-	-	
TOTAL 70000		6,000	5,946	6,000	
	TOTAL REGULAR EXPENSE	1,901,995	1,831,409	2,179,950	

Total 2017-2018 Adopted Income	1,877,800
Total 2017-2018 Adopted Expense	2,179,950
	-302,150
Earmarked Reserve Funds- Woodstoves	110,000
Earmarked Reserve Funds- TIMBER Admin	5,000
Reserve Funds- New Inspection Vehicles	135,000
	-52,150

GRANT & SPECIAL INCOME					
CARL MOYER GRANT INCOME					
47100	Carl Moyer Grant	255,781	355,781	254,177	Proposed grant is \$290,488 project and administration funds total. 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	-		35,989	Carl Moyer carryover from previous fiscal year.
80150	Interest, Carl Moyer Program	1,000	4,016	1,000	Estimated interest earned on all Carl Moyer Program Grant funds while held in the Moyer bank account. All interest earned must be available for disbursement to qualified projects.
TOTAL		256,781	359,797	291,166	

TIMBER GRANT INCOME					
47350	TIMBER Grant	813,859	-	-	
47350	TIMBER Grant Carryover	714,112	-	902,971	TIMBER carryover from previous fiscal year.
		-		-	Interest earned on TIMBER grant funds is rolled over to Carl Moyer interest since both grants are in the same bank account.
TOTAL		1,527,971	-	902,971	
AB923 DMV LTD INCOME					
48100	AB923 Funding DMV Limited (\$2 per vehicle)	335,690	315,115	335,690	This fund is used for projects in accordance with HSC 44223.
48100	AB923 Funding DMV Limited Carryover	920,672		904,167	AB923 carryover from previous fiscal year.
80200	Interest, AB923 Funding DMV Limited	1,000	2,341	1,000	Estimated interest earned on AB923 DMV Limited funds.
TOTAL		1,257,362	317,456	1,240,857	
RURAL SCHOOL BUS PILOT PROGRAM					
47325	Rural School Bus Pilot Progam	-		9,500,000	This fund is used for projects in accordance with HSC 44223.
	Interest, Rural School Bus Pilot Progam	-		-	Rural School Bus Pilot Program funds will be deposited into a non-interest bearing account.
TOTAL		-	-	9,500,000	
TOTAL GRANTS & SPECIAL INCOME		3,042,114	677,253	11,934,994	
GRANT & SPECIAL EXPENSE					
CARL MOYER GRANT EXPENSE					
68100	Carl Moyer Grants	256,781	361,572	291,166	This grant expense includes regular grant funds, and earned interest.
68100	Carl Moyer Grant Carryover	-		-	Carl Moyer carryover to next fiscal year.
TOTAL		256,781	361,572	291,166	
TIMBER GRANT EXPENSE					
68350	TIMBER Grants	714,112	275,000	902,971	This grant expense includes regular grant funds, and earned interest.
68350	TIMBER Grant Carryover	813,859			TIMBER carryover to next fiscal year.
TOTAL		1,527,971	275,000	902,971	
AB923 DMV LIMITED EXPENSE					
68055	AB923 Funding DMV Limited	300,000	691,429	300,000	This expense includes match funds for Carl Moyer projects, school bus replacements and retrofits.
68055	AB923 Funding DMV Limited Carryover	957,362		940,857	AB923 carryover to next fiscal year.
TOTAL		1,257,362	691,429	1,240,857	
RURAL SCHOOL BUS PILOT PROGRAM					
68325	Rural School Bus Pilot Progam			9,500,000	This expense includes electric school bus replacements throughout the state.
68325	Rural School Bus Pilot Progam Carryover				RSBPP carryover to next fiscal year.
TOTAL		-	-	9,500,000	
TOTAL GRANTS & SPECIAL EXPENSE		3,042,114	1,328,000	11,934,994	

Total 2017-2018 Adopted Grant Income	11,934,994
Total 2017-2018 Adopted Grant Expense	11,934,994
	0