

North Coast Unified Air Quality Management District - Adopted FY 2018-19 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	DESCRIPTION AND DETAILS OF ACCOUNTS
REGULAR INCOME				
43000 - PERMITS				
43050	Non-Standard & Ag Burn Permits	95,000	134,000	Current fees for non-standard permits are \$40 for burns less than one acre, \$80 for burns from 1 to 10 acres, \$250 for burns from 10 to 100 acres, \$500 for burns from 100 to 300 acres, and \$1,250 for burns from 300 acres or more.
43100	Standard Burn Permits	70,000	82,000	Current fee is \$20. This account tracks burn permit fees associated with residential activity and development of the State Air Toxic Control Measures (ATCM) for residential burn barrels.
43125	Smoke Management Plans		9,000	SMP's are required in conjunction with some 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.
43150	Title V Permits	215,000	280,000	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, Humboldt Redwood Company, and Blue Lake Power.
43160	Synthetic Minor Permits	9,950	9,940	These permit fees were previously in the Permit to Operate account.
43200	Permits to Operate	198,500	190,000	District Regulations, adopted pursuant to H&SC 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	15,000	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	79,400	81,000	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. In 2010, the District Board adopted an annual increase in fees for vapor recovery systems to insure the District offsets the cost of the program. This is the final year for these increases.
TOTAL 43000		677,850	800,940	
44000 - FEES				
44025	District share State-wide PERP Fees	17,000	16,000	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	1,300	1,500	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	150	260	Naturally occurring asbestos mitigation plans.
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. This includes a new fee for the review of applications that do not require and asbestos permit.
44350	GHG Fees	140,000	130,000	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	-	Fees for providing Greenhouse Gas verification services.
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.

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44510	Hot Spots Emission Inventory	-	2,000	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)	83,500	87,500	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, staff time for public noticing of new sources and other miscellaneous fees that do not fall into other fee accounts.
TOTAL 44000		266,950	257,260	
46000 - PENALTIES				
46050	Settlements, Civil	25,000	20,000	Revenue collected from the District's Civil Penalty Fee Program established pursuant to H&SC Section 42402.5 and 42403. Varies yearly.
46100	Late Payments	-	-	Assessment of late payments on past due invoices.
TOTAL 46000		25,000	20,000	
47000 - STATE FUNDS				
47050	Subvention, Base	103,200	103,200	Pursuant to H&SC Section 39802, the District receives funding from 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	37,800	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.
47060	CARB AB 617 Community Air Protection Grant Agreement Funding		29,325	Grant Agreement funding from CARB 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		20,267	MOA and Grant Agreement funding from CARB 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/hr, and grant agreement may be amended in future years.
47070	CARB Oil & Gas Regulation MOA Grant Agreement Funding		2,000	MOA with CARB for implementation and enforcement of facilities subject to the CARB Oil & Gas Regulation. The District currently only has one facility that meets the applicability. Annual reimbursement funding is tentatively \$1,000/yr.
TOTAL 47000		141,000	192,592	
47110	EPA Grant - Air Monitoring PM2.5	38,200	20,200	EPA direct grant to fund PM2.5 air monitoring efforts (labor, equipment, monitor, etc.)
47110	EPA Grant - Air Monitoring PM2.5 Carryover		20,000	Carryover funds from FY17/18 that are intended to be spent in FY18/19 for PM2.5 equipment/monitor.
47110	EPA Grant - Air Monitoring PM2.5, via CAPCOA		32,025	EPA pass through grant via CAPCOA to fund PM2.5 air monitoring equipment/monitor.
TOTAL 47110		38,200	72,225	
48150 & 47330 - GRANT ADMINISTRATION FUNDS				
48150	AB923 DMV Surcharge - Administration	17,000	17,000	Administration portion of the AB923 DMV Surcharge (\$2 per vehicle). Administration limited to 6.25% of grant funding.
47330	RSBPP Grant Administration	20,000	65,000	This is the direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP).
TOTAL 48150 & 47330		37,000	82,000	
48000 - AB2766 DMV SURCHARGE FUNDING				
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.
TOTAL 48000		635,000	635,000	

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49000 - MISCELLANEOUS FUNDS				
49350	Other Miscellaneous Income	500	3,500	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	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		15,500	18,500	
80000 - INTEREST				
80050	Interest, General Account	5,000	10,000	Interest earned on funds held by the Humboldt County Treasurer.
TOTAL 80000		5,000	10,000	
	TOTAL REGULAR INCOME	1,841,500	2,088,517	
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	939,800	967,994	The salaries reflect the base wage costs for 14 1/2 permanent employees.
60100	Outside contract employee(s)	-	-	Wages paid to 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	183,200	204,844	The District pays both the employer's and the employees' costs for retirement. The combined cost is 16.409% of gross wages (Employer 9.409% employee 7%). The District also pays an annual lump sum amount for the Annual Unfunded Accrued Liability (AUAL). PERS rates and AUAL are established through an actuarial valuation.
60175	Employees' Group Insurance	336,000	336,000	District employees are covered under PERS Choice (California Public Employees Retirement System's health insurance plan). This budgeted amount reflects 15 active employees.
60184	Retirees' Group Insurance	43,850	43,850	This account reflects the cost for retirees' health insurance coverage.
60186	SDRMA Dental, Vision, Life Insurance	16,900	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	15,600	11,000	Workers' compensation insurance is paid yearly 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		1,536,350	1,581,588	
60200 - PAYROLL TAXES				
60225	Medicare & Social Security Tax	13,650	14,050	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	2,650	4,292	These taxes are calculated by applying the 2018 contribution rates of 3.8% 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		16,300	18,342	

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60300 - INSURANCE				
60350	General Liability, E & O	14,300	14,000	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		14,300	14,000	
60400 - PROFESSIONAL SERVICES				
60450	Professional & Special Services	110,000	120,000	Professional services and specialized services including outside computer services, auditing services, legal services.
TOTAL 60450		110,000	120,000	
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 to building.
60580	Maintenance, Equipment & Miscellaneous	8,000	8,000	Maintenance activity for equipment not specified in other maintenance accounts (yard and lawn maintenance).
60590	Maintenance, Equip. & Misc.-Air Monitoring	18,000	18,000	Repairs and maintenance of air monitoring stations. Also costs for laboratory supplies.
60585	Household & Janitorial	5,000	5,000	General janitorial costs for offices, garbage pick-up service, and general cleaning and maintenance supplies.
TOTAL 60500		34,000	34,000	
60800 - SAFETY EQUIPMENT & SUPPLIES				
60855	Safety Equipment	400	400	Safety equipment such as safety shoes for six staff members and gear for asbestos inspections.
TOTAL 60800		400	400	
60900 - TRANSPORTATION & TRAVEL				
60950	Vehicles - Gas, Maintenance & Repairs	10,000	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	5,000	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 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	4,000	4,000	Travel expenses for governing and hearing board members, such as mileage and lodging reimbursements.
TOTAL 60900		23,000	26,000	
62000 - COMMUNICATIONS				
62050	Communications - General Office	16,000	16,000	Cost of communications services, including monthly telephone at the office and cell phone costs.
62060	Communications - Internet	3,000	3,000	Cost of internet communications at various district sites.
TOTAL 62000		19,000	19,000	
63000 - UTILITIES				
63050	Utilities - Electric & Gas	9,500	9,500	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	1,000	1,000	Water and sewer service to the office.
TOTAL 63000		10,500	10,500	
64000 - SPECIAL DISTRICT EXPENSE				
64050	Special District Expense - General	8,000	8,000	Pursuant to H&SC 40154, expenses in this category include payments to Board members at \$100 per meeting.
64075	Training	3,500	4,500	Employee education and training expenses (registration and class fees).
64100	Memberships & Subscriptions	8,500	9,500	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.

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64150	Public Education	1,000	1,000	Various public education programs and outreach maintained by the District.
TOTAL 64000		21,000	23,000	
65000 - OFFICE EXPENSE				
65050	Postage	7,000	7,000	Stamps, metered mail and bulk mail postage.
65100	Office Supplies	7,000	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	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	1,800	1,800	Rental expense for storage unit at an estimated \$130 per month.
65255	Rents & Leases, Building - Air Monitoring	600	600	Jacobs Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	3,700	3,700	Rent and lease of equipment, including postage meter and copier leases.
65000	Office Expense- Other	5,000	6,000	Grant outreach/advertising for FARMER, State Reserve, and Woodsmoke Reduction Programs.
TOTAL 65000		32,100	33,100	
66000 - CAPITAL OUTLAY				
66075	Equipment <\$5,000	6,500	8,723	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	10,000	10,000	Small tools and equipment for air monitoring.
66100	Fixed Assets >\$5,000	135,000	51,000	Major modifications to real property, replacement of vehicles, or purchase of other assets.
66105	Fixed Assets - Air Monitoring >\$5,000	20,000	52,025	Purchase of new equipment for air monitoring stations. This amount reflects the extra PM2.5 grant funds for the purchase of two new PM2.5 monitors from EPA and CAPCOA grants.
TOTAL 66000		171,500	121,748	
67500 - Humboldt Hill Expense				
67500	Humboldt Hill Expense	15,000	15,000	Operating costs incurred from this monitoring site. These costs are all reimbursed by PG&E.
TOTAL 67500		15,000	15,000	
67600 - RSBPP Admin Expense				
67600	RSBPP Admin Expense	20,000	65,000	Costs incurred from administering the Rural School Bus Pilot Program (RSBPP) which are reimbursed by CARB under an Administering Grant Agreement.
TOTAL 67600		20,000	65,000	
68000 - FUNDS TO OTHER AGENCIES				
68075	Woodstove Changeout Program	110,000	-	(moved - see Woodstove Changeout Program in Grant & Special Income section).
68200	CARB Air Toxic "Hot Spots" Program	1,500	1,500	Fees collected by the District passed through to CARB for CARB's Air Toxic "Hot Spots" Program.
68290	Burn Permit Fees to Fire Agencies	14,000	14,000	The District returns \$3.00 for every standard (residential) permit issued to local fire agencies.
68285	Wildfire & Smoke Management Support		1,000	Access to CALFIRE ForestWatch-Mountain top lookout video feeds in forest/region.
TOTAL 68000		125,500	16,500	
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	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	4,000	4,500	Bank fees associated with credit card transactions.

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70150	Late Fees	-	-	
TOTAL 70000		6,000	6,500	
	TOTAL REGULAR EXPENSE	2,179,950	2,129,678	

2,088,517	Total 2018-2019 Income
2,129,678	Total 2018-2019 Expense
-41,161	
53,928	Total FY18/19 Grant Programs Admin to be expended in Operating Budget
12,767	

GRANT & SPECIAL INCOME				
CARL MOYER GRANT INCOME				
47100	Carl Moyer Program Grant	254,177	258,397	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	35,989	-	Carl Moyer carryover from previous fiscal year.
47105	Carl Moyer Program Admin		36,914	The CARB Carl Moyer Program Grant provides 12.5% for administration expenses.
47105	Carl Moyer Program Admin Carryover		-	
80150	Interest, Carl Moyer Program Grant	1,000	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		291,166	296,311	
STATE RESERVE (MULTI-DISTRICT) GRANT INCOME				
47350	State Reserve (Multi-District) Grant (TIMBER, etc.)		20,055	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. For the last 4 years, funding has gone to the TIMBER Program. New funds go toward off-road, non-Ag and Ag projects in advance of some pending off-road small fleet deadlines.
47350	State Reserve (Multi-District) Grant Carryover	902,971	459,856	State Reserve (Multi-District) Grant (TIMBER, etc) carryover from previous fiscal year.
47355	State Reserve (Multi-District) Admin		2,507	The CARB State Reserve Grant provides 12.5% for grant administrative expenses.
47355	State Reserve (Multi-District) Admin Carryover			
TOTAL		902,971	482,418	
CARB VOLUNTARY NOx REMEDIATION MEASURE (NRM) GRANT INCOME				
47040	CARB Voluntary NOx Remediation Measure Grant		42,049	Grant incentive funding from CARB's Air Pollution Control Fund for eligible NOx reduction projects which are to be implemented according to the Carl Moyer Program guidelines.
47041	CARB Voluntary NOx Remediation Measure Admin		2,684	The CARB Voluntary Nox Remediation Measure Grant provides 6% for grant administration expenses.
TOTAL		-	44,733	
AB923 DMV SURCHARGE INCOME				
48100	AB923 DMV Surcharge Funds	335,690	325,000	AB923 DMV Surcharge Funds for grant projects pursuant to H&SC 44229, which authorizes the District to collect an additional \$2 per vehicle in the District's jurisdiction.
48100	AB923 DMV Surcharge Funds Carryover	904,167	1,004,135	AB923 DMV Surcharge Funds Carryover from previous fiscal year.
80200	Interest, AB923 DMV Surcharge Funds	1,000	2,000	Estimated interest earned on AB923 DMV Surcharge Funds.
TOTAL		1,240,857	1,331,135	

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RURAL SCHOOL BUS PILOT PROGRAM INCOME				
47325	Rural School Bus Pilot Program	9,500,000	9,500,000	Through a CARB Grant Agreement, the District administers the Rural School Bus Pilot Program (RSBPP) where grants are issued statewide for schoolbuses for rural school districts. Administrative expenses are reimbursement only.
47325	Rural School Bus Pilot Program Carryover	-	5,815,780	Rural School Bus Pilot Program carryover from previous fiscal year and held in the RSBPP financial account.
TOTAL		9,500,000	15,315,780	
WOODSTOVE CHANGEOUT PROGRAM INCOME				
	Woodstove Changeout Program		-	District's Woodstove Changeout Grant 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.
	Woodstove Changeout Program Carryover		275,000	Woodstove carryover to future years and held in the District Reserve.
TOTAL		-	275,000	
STATE WOODSMOKE REDUCTION PROGRAM INCOME				
47210	State Woodsmoke Reduction Program		271,500	The State/CARB Woodsmoke reduction grant program that is implemented by CARB and administered by air districts in coordination with CAPCOA. Implemented by California Climate Investments with GGRF funds. Initial allocation to District and also air basin. Estimated 2 year pilot with future funding.
47215	State Woodsmoke Reduction Program Admin		28,500	The CARB Woodsmoke Reduction Grant provides 9.5% for administrative expenses (0.5% for CAPCOA oversight).
TOTAL		-	300,000	
FARMER PROGRAM INCOME				
47200	FARMER Program		305,600	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 5% administration. Funded by GGRF, Air Quality Improvement Funds, Alternative and Renewable Fuel and Vehicle Technology Funds.
47205	FARMER Program Admin		15,280	The FARMER Grant provides 5% for administrative expenses.
TOTAL		-	320,880	
TOTAL GRANTS & SPECIAL INCOME		11,934,994	18,366,257	
GRANT & SPECIAL EXPENSE				
CARL MOYER GRANT EXPENSE				
68100	Carl Moyer Program Grant	291,166	259,397	Grant incentives provided under Carl Moyer Program Grant.
68100	Carl Moyer Program Grant Carryover	-	-	Carl Moyer Program Grant funds carryover to next fiscal year and held in Carl Moyer financial account.
68100A	Carl Moyer Program Grant Admin		29,531	Admin of 12.5% allowed, where 80% is expensed in first year when funds received. This expense is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68100A	Carl Moyer Program Grant Admin Carryover		7,383	20% carryover to next year and held in District Reserve.
TOTAL		291,166	296,311	
STATE RESERVE (MULTI-DISTRICT) GRANT EXPENSE				
68350	State Reserve (Multi-District) Grant	902,971	479,911	Grant incentives provided under State Reserve Grant.
68350	State Reserve (Multi-District) Grant Carryover	-	-	State Reserve (Multi-District) program funds carryover to next fiscal year and held in Carl Moyer financial account.
68350A	State Reserve (Multi-District) Admin		2,507	Admin of 12.5% allowed, where 25% is expensed in first 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		-	75% Admin carryover to next year and held in District Reserve.
TOTAL		902,971	482,418	

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CARB VOLUNTARY NOx REMEDIATION MEASURE (NRM) GRANT EXPENSE				
68400	CARB Voluntary NOx Remediation Measure Grant		42,049	Grant incentives provided under Voluntary Nox Remediation Measure Grant.
68400A	CARB Voluntary NOx Remediation Measure Grant Admin		2,684	Admin of 6% is allowed, where all is expensed in first year of receiving funds.
TOTAL		-	44,733	
AB923 DMV SURCHARGE FUNDS EXPENSE				
68055	AB923 DMV Surcharge Funds	300,000	872,000	Grant incentives provided from AB923 Funds; AB923 DMV Surcharge Funds also provide yearly match funds for Carl Moyer Program Grant.
68055	AB923 DMV Surcharge Funds Carryover	940,857	459,135	AB923 carryover to next fiscal year and held in AB923 financial account.
TOTAL		1,240,857	1,331,135	
RURAL SCHOOL BUS PILOT PROGRAM EXPENSE				
68325	Rural School Bus Pilot Program	9,500,000	15,315,780	Grant reimbursement of District expenses under State-funded program administered by District.
68325	Rural School Bus Pilot Program Carryover	-	-	RSBPP carryover to next fiscal year and held in RSBPP financial account.
TOTAL		9,500,000	15,315,780	
WOODSTOVE CHANGEOUT PROGRAM EXPENSE				
68075	Woodstove Changeout Program		-	Grant incentives provided under District-funded Woodstove Changeout Program.
68075	Woodstove Changeout Program Carryover		275,000	Woodstove Changeout Program carryover and held in District Reserve.
TOTAL		-	275,000	
STATE WOODSMOKE REDUCTION PROGRAM EXPENSE				
68080	State Woodsmoke Reduction Program		271,500	Grant incentives provided under State Woodsmoke Reduction Program.
68080	State Woodsmoke Reducton Program Carryover		-	State Woodsmoke Reduction Program Carryover to next fiscal year and held in District Reserve.
68080A	State Woodsmoke Reduction Admin		14,250	Admin of 9.5% allowed, 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).
68080A	State Woodsmoke Reduction Admin Carryover		14,250	50% Admin carryover to next year and held in District Reserve.
TOTAL		-	300,000	
FARMER PROGRAM EXPENSE				
68040	FARMER Program		305,600	Grant incentives provided under FARMER program.
68040	FARMER Program Carryover		-	
68040A	FARMER Admin		7,640	Admin of 5% allowed, 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		7,640	50% Admin carryover to next year and held in District Reserve.
TOTAL		-	320,880	
TOTAL GRANTS & SPECIAL EXPENSE		11,934,994	18,366,257	

18,366,257	Total 2018-2019 Grant Income
18,366,257	Total 2018-2019 Grant Expense
0	