

# North Coast Unified Air Quality Management District - Preliminary Draft FY 2020-21 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2019-20 ADOPTED	FY 2020-21 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>REGULAR INCOME</b>				
<b>PERMITS</b>				
43050	Non-Standard Burn Permits	134,000	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 mtl), \$80 (1-10 acres), \$500 (100-300 acres), \$1,250 (burns>300 acres). A Smoke Management Plan (SMP) may be required for Non-Standard permits.
43100	Standard Burn Permits	82,000	60,000	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)	9,000	-	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.
43150	Title V Permits	286,743	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 that are considered Major sources and are subject to the Title V permit program requirement: Fairhaven Power Company, Pacific Gas & Electric, Humboldt Sawmill Company, and Blue Lake Power.
43160	Synthetic Minor Permits	4,199	4,000	Annual renewal PTO permit fees for a stationary source that are not considered a Major (Title V) source because permit conditions restrict operation so that its potential to emit emissions are less than such amounts for a Major source.
43200	Permits to Operate (PTOs)	174,965	180,000	Annual renewal permit fees for Minor stationary source(s) 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	14,997	10,000	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	88,482	82,000	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>794,386</b>	<b>736,000</b>	
<b>FEES</b>				
44025	District share State-wide PERP Fees	16,000	20,000	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	1,500	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	275	275	Fees associated with State Air Toxic Control Measures (ATCMs) including Naturally Occurring Asbestos (NOA) mitigation plans.
44250	Asbestos NESHAP Fees	19,996	20,000	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 applicators and the issuance of asbestos abatement permits. Applications received can vary depending on economy, construction activity, etc.
44350	GHG Fees	109,978	120,000	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	-	-	Fees for providing Greenhouse Gas (GHG) verification body 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.
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)	87,483	88,000	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>235,231</b>	<b>249,775</b>	
<b>PENALTIES</b>				
46050	Settlements, Civil	20,000	20,000	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.
46100	Late Payments	-	-	Assessment of late payments on past due invoices.
<b>TOTAL</b>		<b>20,000</b>	<b>20,000</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FY 2019-20 ADOPTED	FY 2020-21 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	37,800	32,150	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	-	51,984	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. YR1 \$29,325 (FY18/19), YR2 22,659 (FY19/20). No state funding for YR3 (FY20/21), and remaining amount to be allocated to Woodsmoke Grant after any AB617 reimbursement expenditures.
47065	CARB AB 197 Emission Inventory Grant Agreement Funding	8,500	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	50,000	100,000	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.
<b>TOTAL</b>		<b>200,500</b>	<b>297,834</b>	
47110	EPA Grant - Air Monitoring PM2.5	9,100	9,100	EPA PM2.5 Grant funds that directly fund District PM2.5 air monitoring efforts (labor, equipment, monitor, etc.)
<b>TOTAL</b>		<b>9,100</b>	<b>9,100</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.
47330	RSBPP Grant Admin (YR 1)	35,000		Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 1
47331	RSBPP Grant Admin (YR 2)	136,000	150,000	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)	170,000	150,000	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	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 (YR 1)	3,325	-	Admin income from the CARB Woodsmoke Reduction Grant (YR 1) which provides 9.5% for administrative expenses (0.5% for CAPCOA oversight).
47215	State Woodsmoke Reduction Grant Admin (YR 2)	-	17,647	Admin income from the CARB Woodsmoke Reduction Grant (YR 2) which provides 9.5% for administrative expenses (0.5% for CAPCOA oversight).
47301	DERA Grant Admin	-	5,000	Admin income from administering CARB's allocation of EPA DERA Grant funds which are spent in conjunction with the RSBPP grant funds.
<b>TOTAL</b>		<b>361,325</b>	<b>379,647</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	2,500	2,500	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>2,500</b>	<b>2,500</b>	

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<b>INTEREST</b>				
80050	Interest, General Account	10,000	15,000	Interest earned on funds held by the Humboldt County Treasurer.
<b>TOTAL</b>		<b>10,000</b>	<b>15,000</b>	
	<b>TOTAL REGULAR INCOME</b>	<b>2,268,042</b>	<b>2,344,856</b>	
<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	968,000	1,008,415	Projected annual base salary and wages for 14 1/2 permanent employees, including any COLA or merit increases.
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	225,980	252,285	The District pays both the employer's and the employees' contributions for retirement with CalPERS. The combined cost is 18.031% of gross wages. 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. Costs increase due to the District's pension obligation/debt.
60175	Employees' Group Insurance	336,000	336,500	District employees are covered under PERS Choice insurance (California Public Employees Retirement System's health insurance plan).
60184	Retirees' Group Insurance	43,850	35,335	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	17,655	17,655	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	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>1,604,485</b>	<b>1,663,190</b>	
<b>PAYROLL TAXES</b>				
60225	Medicare & Social Security Tax	14,050	14,625	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	2,730	2,730	These taxes are calculated by applying the 2019 contribution rates of 1.6% for State Unemployment Insurance (SUI) and 1% for Employment Training Tax (ETT) to the first \$7,000 wages per employee per calendar year period.
<b>TOTAL</b>		<b>16,780</b>	<b>17,355</b>	
<b>INSURANCE</b>				
60350	General Liability, E&O	16,000	16,000	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>16,000</b>	<b>16,000</b>	
<b>PROFESSIONAL SERVICES</b>				
60450	Professional & Special Services	120,000	150,000	Professional services and specialized services including outside computer services, auditing services, legal services, outside consulting support for pension and OPEB debt analysis, Burn Program online portal, website services, etc.
<b>TOTAL</b>		<b>120,000</b>	<b>150,000</b>	
<b>REPAIRS &amp; MAINTENANCE</b>				
60550	Maintenance, Computers	1,000	1,000	General maintenance costs for computers and software programs.
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 (yard and lawn maintenance).

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60590	Maintenance, Equip.& Misc.-Air Monitoring	15,000	15,000	Repairs and maintenance of air monitoring stations. Also costs for laboratory supplies.
60585	Household & Janitorial	6,500	6,700	General janitorial costs for office and garbage pick-up service.
<b>TOTAL</b>		<b>35,500</b>	<b>35,700</b>	
<b>SAFETY EQUIPMENT &amp; SUPPLIES</b>				
60855	Safety Equipment	400	400	Safety equipment such as safety shoes for six staff members and/or gear for inspections.
<b>TOTAL</b>		<b>400</b>	<b>400</b>	
<b>TRANSPORTATION &amp; TRAVEL</b>				
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	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, such as mileage and lodging reimbursements.
<b>TOTAL</b>		<b>26,000</b>	<b>26,000</b>	
<b>COMMUNICATIONS</b>				
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.
<b>TOTAL</b>		<b>19,000</b>	<b>19,000</b>	
<b>UTILITIES</b>				
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.
<b>TOTAL</b>		<b>10,500</b>	<b>10,500</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	10,500	15,000	Costs of necessary memberships, subscriptions, and/or software licenses - CAPCOA, CSDA, Gmail, Linode server, software licenses, virus protection, 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>24,000</b>	<b>28,500</b>	
<b>OFFICE EXPENSE</b>				
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	1,860	1,860	Rental expense for storage unit at an estimated \$155 per month.
65255	Rents & Leases, Building - Air Monitoring	600	600	Eureka (Alice Birney) Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	4,000	4,000	Rent and lease of equipment, including postage meter and copier leases.
65000	Office Expense- Other	6,000	-	Other misc offic expenses, including grant outreach/advertising for FARMER, State Reserve, and Woodsmoke Reduction Programs.
<b>TOTAL</b>		<b>33,460</b>	<b>27,460</b>	
<b>CAPITAL OUTLAY</b>				

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66075	Equipment <\$5,000	8,500	10,000	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	10,000	10,000	Small tools and equipment associated with air monitoring.
66100	Fixed Assets >\$5,000	35,000	-	Major modifications to real property, replacement of vehicles, or purchase of other assets.
66105	Fixed Assets - Air Monitoring >\$5,000	-	-	Purchase of new equipment for air monitoring stations. Last year's amount reflects the extra PM2.5 grant funds for the purchase of two new PM2.5 monitors from EPA and CAPCOA grants in FY 18/19.
<b>TOTAL</b>		<b>53,500</b>	<b>20,000</b>	
<b>GRANT ADMINISTRATION EXPENSE</b>				
67600	RSBPP Grant Admin (YR 1) - Expense	1,500	-	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 1
67601	RSBPP Grant Admin (YR 2) - Expense	1,500	41,500	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	5,000	5,000	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	-	10,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 4
67625	State Woodsmoke Reduction Grant Admin (YR 1) - Expense	3,325	-	Admin income expensed from direct reimbursement of costs incurred with the administration of the State Woodsmoke Reduction Grant (YR 1)
67625	State Woodsmoke Reduction Grant Admin (YR 2) - Expense	-	2,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the State Woodsmoke Reduction Grant (YR 2)
67610	DERA Grant Admin - Expense	-	5,000	Admin income expensed from administering CARB's allocation of EPA DERA Grant funds which are spent in conjunction with the RSBPP grant funds.
67630	CARB Prescribed Burn Grant Program - Expense	-	10,000	Admin income expensed from direct reimbursement costs incurred with the administration of CARB Prescribed Burn Program Grant.
<b>TOTAL</b>		<b>11,325</b>	<b>73,500</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	14,000	12,000	The District provides \$3 for every Standard Burn Permit issued to each local fire agency.
68285	Wildfire & Smoke Management Support	1,000	1,000	Access to CALFIRE ForestWatch-Mountain top lookout video feeds in forest/region.
68410	CARB AB 617 Community Air Protection Grant Agreement Funding	-	51,984	Unused AB 617 reimbursement funding from YR1 \$29,325 (FY18/19) and YR2 22,659 (FY19/20) are planned to be allocated to the State Woodsmoke Grant as wood stove changeout grants.
<b>TOTAL</b>		<b>16,500</b>	<b>66,484</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.
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>BANK FEES &amp; INTEREST EXPENSE</b>				
70125	Bank Fees & Charges	1,500	1,500	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	6,500	6,500	Bank fees associated with credit card transactions.
70150	Late Fees	-	-	
<b>TOTAL</b>		<b>8,000</b>	<b>8,000</b>	
	<b>TOTAL REGULAR EXPENSE</b>	<b>2,020,450</b>	<b>2,187,089</b>	

<b>2,344,856</b>	<b>Total FY20/21 Income</b>
<b>2,187,089</b>	<b>Total FY20/21 Expense</b>
<b>157,767</b>	
<b>81,874</b>	Contribution of FY20/21 Grant Programs which have a fixed admin % (does not include direct/reimbursement grant admin)
<b>239,641</b>	

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<b>GRANTS &amp; SPECIAL INCOME</b>				
<b>CARL MOYER GRANT INCOME</b>				
47100	Carl Moyer Program Grant (Yr 21)	276,909	299,984	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	-	184,606	Carl Moyer Grant program funds carryover from previous fiscal year.
47105	Carl Moyer Program Admin (Yr 21)	39,559	42,855	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	7,383	7,912	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	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.
<b>TOTAL</b>		<b>324,851</b>	<b>536,357</b>	
<b>STATE RESERVE (MULTI-DISTRICT) GRANT INCOME</b>				
47350	State Reserve (Multi-District) Grant (TIMBER, etc.)	-	-	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 off-road, non-Ag and Ag projects in advance of some pending off-road small fleet deadlines.
47350	State Reserve (Multi-District) Grant carryover	152,970	115,104	The State Reserve Grant program funds carryover from previous fiscal year.
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	-	2,903	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>152,970</b>	<b>118,007</b>	
<b>CARB VOLUNTARY NOx REMEDIATION MEASURE (NRM) GRANT INCOME</b>				
47040	CARB Voluntary NOx Remediation Measure Grant	-	-	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. Funds already expended in FY 18/19.
47041	CARB Voluntary NOx Remediation Measure Admin	-	-	The Voluntary Nox Remediation Measure Grant provides 6% for grant admin/expenses.
<b>TOTAL</b>		<b>-</b>	<b>-</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	1,247,160	1,247,160	AB923 DMV Surcharge Funds Carryover from previous fiscal year.
80200	Interest, AB923 DMV Surcharge Funds	2,000	2,000	Estimated interest earned on AB923 DMV Surcharge Funds.
<b>TOTAL</b>		<b>1,574,160</b>	<b>1,574,160</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 1) INCOME</b>				
47325	Rural School Bus Pilot Program (YR 1)	-	-	Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 1 grant for school buses for rural school districts.
47325	Rural School Bus Pilot Program (YR 1) carryover	6,118,882	-	RSBPP (YR 1) carryover from previous fiscal year and held in the RSBPP (YR 1) financial account.
<b>TOTAL</b>		<b>6,118,882</b>	<b>-</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	23,750,000	23,800,000	RSBPP (YR 2) carryover from previous fiscal year and held in the RSBPP (YR 2) financial account.
80215	Interest, RSBPP (YR 2) Grant Program	50,000	50,000	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>23,800,000</b>	<b>23,850,000</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FY 2019-20 ADOPTED	FY 2020-21 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 3) INCOME</b>				
47327	Rural School Bus Pilot Program (YR 3)	15,000,000	-	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	-	18,550,000	RSBPP (YR 3) carryover from previous fiscal year and held in the RSBPP (YR 3) financial account.
80216	Interest, RSBPP (YR 3) Grant Program	15,000	15,000	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>15,015,000</b>	<b>18,565,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 4) INCOME</b>				
47328	Rural School Bus Pilot Program (YR 4)	-	4,350,000	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	-	-	RSBPP (YR 4) carryover from previous fiscal year and held in the RSBPP (YR 4) financial account.
80217	Interest, RSBPP (YR 4) Grant Program	-	-	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>-</b>	<b>4,350,000</b>	
<b>DERA FEDERAL GRANT INCOME</b>				
	DERA Grant	-	486,361	Through a Grant Agreement, the District administers all of CARB's Diesel Emissions Reduction Act (DERA) allocated by the EPA to CARB for all of California. CARB receives between \$400-500,000 each year annually for the allocation for California. Under agreement, the DERA funds will be spent toward the RSBPP grant program, typically funding about 5 additional school buses.
	DERA Grant carryover	-	-	
<b>TOTAL</b>		<b>-</b>	<b>486,361</b>	
<b>WOODSTOVE CHANGEOUT PROGRAM INCOME</b>				
N/A-Reserve	Woodstove Changeout Grant Program	-	218,000	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	-	District Woodstove Grant funds carryover to future years and held in the District Reserve.
<b>TOTAL</b>		<b>275,000</b>	<b>218,000</b>	
<b>STATE WOODSMOKE REDUCTION PROGRAM INCOME</b>				
47210	State Woodsmoke Reduction Grant Program	270,000	-	State Woodsmoke Reduction Grant Program 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.
47210	State Woodsmoke Reduction Grant Program carryover	-	-	State Woodsmoke Grant program funds carryover to future years 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.
<b>TOTAL</b>		<b>270,100</b>	<b>-</b>	
<b>FARMER PROGRAM INCOME</b>				
47200	FARMER Grant Program	490,000	310,000	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	472,968	-	The FARMER Grant program funds carryover to future years and held in the FARMER account.
47205	FARMER Grant Program Admin	44,100	29,450	The FARMER Grant provides 9% for administrative expenses.
47205	FARMER Grant Program Admin carryover from previous year	21,284	22,050	The FARMER Grant provides 50% admin carryover from previous fiscal year, held in District Reserve, to be expensed this fiscal year.
	Interest, FARMER Grant Program	100	100	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>1,028,452</b>	<b>361,600</b>	
<b>TOTAL GRANTS &amp; SPECIAL INCOME</b>		<b>48,559,415</b>	<b>45,223,124</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FY 2019-20 ADOPTED	FY 2020-21 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>GRANTS &amp; SPECIAL EXPENSE</b>				
<b>CARL MOYER GRANT EXPENSE</b>				
68100	Carl Moyer Program Grant	277,909	485,590	Carl Moyer Program Grant incentives/project funds provided under contract to recipients.
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	31,647	34,284	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). 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	7,383	7,912	Carl Moyer Grant admin of 20% carryover from the previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68100A	Carl Moyer Program Grant Admin carryover to next year	7,912	8,571	Carl Moyer Grant admin of 20% carryover to next year, held in District Reserve, to be expensed next fiscal year.
<b>TOTAL</b>		<b>324,851</b>	<b>536,357</b>	
<b>STATE RESERVE (MULTI-DISTRICT) GRANT EXPENSE</b>				
68350	State Reserve (Multi-District) Grant	152,970	115,104	State Reserve Grant incentives/project funds provided under contract to recipients.
68350	State Reserve (Multi-District) Grant carryover	-	-	State Reserve program funds carryover to next fiscal year and held in Carl Moyer financial account.
68350A	State Reserve (Multi-District) Admin	-	2,903	State Reserve Admin provides 12.5% for grant admin/expenses, where 75% 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	-	-	State Reserve admin of 25% carryover to next year and held in District Reserve.
<b>TOTAL</b>		<b>152,970</b>	<b>118,007</b>	
<b>CARB VOLUNTARY NOx REMEDIATION MEASURE (NRM) GRANT EXPENSE</b>				
68400	CARB Voluntary NOx Remediation Measure Grant	-	-	Voluntary NOx Remediation Measure (VNRM) Grant incentives/project funds provided under contract to recipients.
68400A	CARB Voluntary NOx Remediation Measure Grant Admin	-	-	VNRM provides 6% for grant admin/expenses where all is expensed in first year of receiving funds.
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>AB923 DMV SURCHARGE FUNDS EXPENSE</b>				
68055	AB923 DMV Surcharge Funds	725,350	350,000	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	848,810	1,224,160	AB923 Grant funds carryover to next fiscal year and held in AB923 financial account.
<b>TOTAL</b>		<b>1,574,160</b>	<b>1,574,160</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 1) EXPENSE</b>				
68325	Rural School Bus Pilot Program (YR 1)	-	-	RSBPP (YR 1) Grant incentives/project funds provided under contract to recipients.
68325	Rural School Bus Pilot Program (YR 1) carryover	6,118,882	-	RSBPP (YR 1) Grant funds carryover to next fiscal year and held in RSBPP (YR 1) financial account.
<b>TOTAL</b>		<b>6,118,882</b>	<b>-</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 2) EXPENSE</b>				
68326	Rural School Bus Pilot Program (YR 2)	23,800,000	23,850,000	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>		<b>23,800,000</b>	<b>23,850,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 3) EXPENSE</b>				
68327	Rural School Bus Pilot Program (YR 3)	-	18,565,000	RSBPP (YR 3) Grant incentives/project funds provided under contract to recipients.
68327	Rural School Bus Pilot Program (YR 3) carryover	15,015,000	-	RSBPP (YR 3) Grant funds carryover to next fiscal year and held in RSBPP (YR 3) financial account.
<b>TOTAL</b>		<b>15,015,000</b>	<b>18,565,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 4) EXPENSE</b>				



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ACCOUNT NUMBER	ACCOUNT NAME	FY 2019-20 ADOPTED	FY 2020-21 DRAFT	DESCRIPTION AND DETAILS OF ACCOUNTS
68328	Rural School Bus Pilot Program (YR4)	-	4,350,000	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>-</b>	<b>4,350,000</b>	
<b>DERA FEDERAL GRANT</b>				
68340	DERA Grant	-	486,361	DERA Grant funding (that was EPA allocation to CARB's for 2019) is spent within the RSBPP Grant according to the grant agreement along with RSBPP YR3 funds.
68340	DERA Grant carryover	-	-	
<b>TOTAL</b>		<b>-</b>	<b>486,361</b>	
<b>WOODSTOVE CHANGEOUT PROGRAM EXPENSE</b>				
68075	Woodstove Changeout Program	-	218,000	District Woodstove Grant incentives provided under agreement to recipients.
68075	Woodstove Changeout Program carryover	275,000	-	District Woodstove Changeout Program funds carryover and held in District Reserve.
<b>TOTAL</b>		<b>275,000</b>	<b>218,000</b>	
<b>STATE WOODSMOKE REDUCTION PROGRAM EXPENSE</b>				
68080	State Woodsmoke Reduction Program	270,100	-	State Woodsmoke Grant incentives provided under agreement to recipients. Project funds for both YR1 (\$270,100 + 45,000) and YR2(\$170,168) were expensed in FY19/20
68080	State Woodsmoke Reducton Program carryover	-	-	State Woodsmoke Grant funds carryover to next fiscal year and held in State Woodsmoke financial account.
<b>TOTAL</b>		<b>270,100</b>	<b>-</b>	
<b>FARMER PROGRAM EXPENSE</b>				
68040	FARMER Program	823,068	310,100	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	22,050	14,725	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	21,284	22,050	FARMER Grant admin of 50% carryover from the previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68040A	FARMER Admin carryover to next year	15,750	14,725	FARMER Grant admin of 50% carryover to next fiscal year and held in District Reserve.
<b>TOTAL</b>		<b>882,152</b>	<b>361,600</b>	
<b>TOTAL GRANTS &amp; SPECIAL EXPENSE</b>		<b>48,413,115</b>	<b>45,223,124</b>	

<b>45,223,124</b>	<b>Total FY20/21 Grant Income</b>
<b>45,223,124</b>	<b>Total FY20/21 Grant Expense</b>
<b>0</b>	