

DISTRICT HEADQUARTERS

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**FISCAL YEAR 2021/2022  
CAPITAL BUDGET  
Final**

**September 2021**

## EXECUTIVE SUMMARY

The District's Capital Budget is comprised of two major components - 1) the Restricted Grants Budget and the 2) Operating Budget. Each budget has two separate fund accounts to facilitate the tracking of funds in both budgets and to allow the public better comprehension of the District's overall capital budget. A line-item spreadsheet of both the Restricted and Operating Budgets follows.

### RESTRICTED GRANTS BUDGET

The Restricted Grants Budget is solely for pass-through grants from the State of California or the Federal Government (U.S. Environmental Protection Agency) to reduce air pollution emissions in areas where public health is most impacted. The District will be administering this budget through a variety of grant programs, incentives, rebates and public education in cooperation with other local agencies and businesses. For a detailed breakdown of all line items for the Restricted Grant Budget, please refer to the restricted budget spreadsheet.

#### AB2766 Grant Programs

The District administers the State's AB2766 DMV surcharge grant money to worthwhile projects throughout all three counties of the District. This funding comes from a DMV surcharge fee for each registered vehicle in each county. Nevada and Plumas County charge a fee of \$4/vehicle. Sierra County charges a fee of \$2/vehicle.

Project proponents go through a competitive process to request full or partial sponsorship for projects which reduce vehicle emissions. \$219,230 of AB2766 funding is slated for approval to be used during Fiscal Year 2021/2022 for projects throughout all three counties. Final grant approvals will be made in September or October 2021. After the Board allocates funds for individual AB projects, any funds which are not allocated to a project go into each county's AB 2766 total allocation account as carryover. These amounts will be added back in to each county's AB allocation in time for the following year's Board approval of projects.

In addition to the FY 2021/2022 AB projects, there is \$138,300 expected to be expended for various encumbered projects. These funds are earmarked in the Restricted Grants Fund Balance.

#### AB923 DMV Surcharge Fees and Programs

AB923 is only implemented in Plumas County. This funding comes from a DMV surcharge fee of \$2 per each vehicle registered in the county. The District receives 6.25% as an administrative fee. This year, the District expects to receive approximately

\$50,000, \$3,125 is utilized for administrative funding. This funding is to be utilized for replacing old diesel school buses per the state's Lower Emission School Bus program or for reducing heavy duty diesel emissions, similar to the Carl Moyer program. Recently the state has approved that this funding can also be utilized for infrastructure for alternatively fueled, low emission school busses. The current fund balance of AB923 funding is \$314,639 providing a total of \$364,639 available for expenditure during FY 2021/2022.

### **Carl Moyer Heavy Duty Diesel Emission Reduction Program**

The District administers the State's Carl Moyer Heavy Duty Diesel Program throughout all three counties in the District. This program is intended to provide incentives to owners of heavy duty diesel engines to retrofit these engines to lower emitting models. This is easily one of the most cost-effective and pollution reducing programs that the State sponsors and the District administers.

For fiscal year 2021/2022, the District expects to receive revenue of Carl Moyer funding of \$200,000. The District receives 12.5% administrative fee, leaving \$175,000 for the grant program and \$25,000 administrative fee which is revenue for the internal operating budget. The current fund balance amount of Carl Moyer funding is \$274,915. An estimate of \$1,000 is expected to be earned on the interest, which goes back into the program. This provides a total \$449,915 available for expenditure during FY 2021/2022.

### **EPA's Targeted Air Shed Grants**

In January 2015, the U.S. EPA designated the City of Portola and surrounding parts of Plumas County as a federal nonattainment area for the annual PM2.5 health-based standard. PM2.5 is the fine particle pollution found in smoke. Studies indicate that the main source of smoke in Portola is from residential woodstoves and fireplaces.

*2015 EPA Targeted Grant: \$2,523,607*

During 2015, the Air District was approved for a \$2.5 million grant from the U.S. Environmental Protection Agency (U.S. EPA) to reduce air pollution from residential woodstoves in the Portola PM2.5 Nonattainment Area. The grant is part of the U.S. EPA's 2015 Targeted Air Shed Grant Program intended to improve air quality in areas of the U.S. with the highest levels of pollution. This will be a five year program (2016-2021) based upon a reimbursement basis from EPA. Estimates were based upon how much would be spent and reimbursed for each of the five years. The amount of \$1,992,000 for woodstove replacements in the nonattainment area is not to be exceeded over five years. The district estimates that approximately \$398,400 per year will be expended to replace stoves in the nonattainment area. The District estimates approximately \$75,000 per year will be reimbursed for administrative uses annually, this includes the reimbursement of administrative costs for Burnwise Coordinator.

U.S. EPA grant funds are administered by the Air District and the California Air Resources Board for a five-year voluntary residential wood stove replacement program to encourage owners to replace older wood stoves with cleaner burning devices and significantly improve air quality and public health in the Portola area. In 2019, the EPA approved an amendment to the 2015 grant, extending the grant an additional two years and adding a new administrative position – the Burnwise Coordinator, which provides up to \$49,698 to the administrative, or operating budget.

*2018 EPA Targeted Grant: \$3,172,525*

In order to achieve emission reduction goals, it is necessary to continue to implement a Wood Stove Change-out Program past 2020 and add further program elements. The additional elements added to the program are as follows: increased public education (burnwise coordinator), extension and expansion of woodstove changeout program, electric heat pump program, chimney sweep vouchers, residential yard waste collection, wood shed program, development of wood bank program, weatherization and enforcement coordinator for enforcing the mandatory woodstove curtailment program. The District estimates approximately \$30,000 per year will be reimbursed for administrative uses annually, this is primarily to reimburse administrative costs for an Enforcement Officer.

#### **Voluntary Nox Reduction Measure (VNRM)**

The State California Air Resources Board has awarded various air districts a grant which shall be used to "voluntarily remediate potential past emissions through remedial measures supporting air district-level NOx mitigation projects targeting engines, such as the replacement of existing diesel engines with low Nox engines." The VNRM program is modeled on the criteria and requirements in the Moyer Guidelines. The District has earmarked \$70,212 of funds to be utilized for local projects.

#### **FARMER Shared Pool**

California's state legislature allocated \$35 million to the California Air Resources Board (CARB) from Fiscal Year 2017-2018 through Assembly Bill 134 and 109. CARB staff developed the Funding Agricultural Reduction Measure for Emission Reductions (FARMER) Program to meet the Legislature's objectives and help meet the State's criteria, toxic and greenhouse gas emission reduction goals. CARB created a Shared Allocation Pool of funding (\$5 million) that was specifically designated for 18 air districts with less than one percent of statewide agricultural equipment emission inventory to ensure farmers in those districts have the opportunity to access FARMER funding. The Shared Allocation Pool is managed by the Placer County Air Pollution Control District (Placer APCD) and the California Air Pollution Control Officers Association

(CAPCOA) in accordance with the grant provisions outlined in the agreement between CARB and Placer APCD and provisions outlined in the subsequent agreement between CAPCOA and Placer APCD. Placer APCD will enter into independent contracts with Northern Sierra Air District. The District has \$546,514 in the FARMER fund balance. The District anticipates that \$546,514 will be expended on FARMER projects during FY 2021-2022.

### **AB617**

Assembly Bill 109 provides funding for the Community Air Protection Program. Assembly Bill 109 approved the Cap-and-Trade Expenditure Plan which appropriated approximately \$1.6 billion in discretionary funds. The Northern Sierra Air Quality Management District has been approved by the California Air Resources Board (CARB) for a grant under the Community Air Protection Program. The grant award is for expenses necessary for implementation of Assembly Bill 617. The District receives two separate AB617 grants; AB 617 Incentive Grants and AB 617 Implementation Grants. The AB 617 Incentive Grants require projects to be approved by the Board so as to receive public comments on the use of the funds. Funds can only be used in AB1550 areas. Recently, the Board received public comments on Year 3 of AB 617 Incentive funds. The Board approved that the funds should be used for Carl Moyer projects. The District received \$70,695 in project funds for FY 2021-22.

The District's Fund Balance has \$14,848 of funds under the AB 617 Implementation Grant Program. There are no administrative funds provided to the District for this grant.

NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT

Final Restricted Budget  
Fiscal Year 2021 - 2022

Restricted Budget, Fund Balance			
Account #	Description	FY 2020-2021	FY 2021-2022
20-3901	Restricted Funds, AB2766 Encumbered	453,178	138,300
20-3902	Planned Expenditures, AB2766 Total Allocation - Nevada County	-	179,808
20-3903	Planned Expenditures, AB2766 Total Allocation - Plumas County	-	33,670
20-3904	Planned Expenditures, AB2766 Total Allocation - Sierra County	5,765	5,752
20-3906	Planned Expenditures, Carl Moyer	203,173	274,915
20-3908	Planned Expenditures, AB923	270,279	314,639
	Planned Expenditures, WRP Encumbered		120,000
	Planned Expenditures, WRP		45,000
	Planned Expenditures, AB617 Incentive Funds		70,695
	Planned Expenditures, AB617 Implementation Funds (Year 3)		14,848
	Planned Expenditures, FARMER	119,340	546,514
Restricted Budget, Fund Balance Accounts Totals:		\$1,051,735	\$1,744,141

Restricted Budget, Revenue			
Account #	Description	FY 2020-2021	FY 2021-2022
20-4500	Govt. Funding, AB 2766 DMV Fees (60% for District Admin)	240,000	240,000
20-4505	Govt. Funding, AB923 (6.25% for district admin)	50,000	50,000
20-4518	Govt. Funding, Carl Moyer HD Diesel (12.5% for district admin)	175,000	175,000
20-4535	Govt. Funding, WRP (~10% for district admin)	0	0
20-4536	WRP interest	0	0
20-4541	Nox Reduction Measure (NRM)	0	0
20-4542	FARMER Pooled Share	931,179	0
20-4543	Rural Assistance Program (RAP)	0	0
20-4538	AB 617 Implementation (20,183, 22,659, 16,015)	16,015	0
20-4539	AB 617 interest	850	500
20-4544	AB617 Incentives	120,920	0
20-4529	Govt. Funding, EPA Target Grant for Portola 2015	398,400	398,400
20-4540	Govt. Funding, EPA Target Grant for Portola 2018		300,000
20-4600	Other Income, Interest, Restricted (Carl Moyer)	7,000	1,000
Restricted Budget, Revenue Total:		\$1,939,364	\$1,164,900

Restricted Budget, Expenditures			
Account #	Description	FY 2020-2021	FY 2021-2022
20-5440	Portola PM Mitigation(AB2015-08, 33,211 plus \$499 transferred from 588-200-39	20,466	16,867
20-5442	Portola MOU (AB2016-08)	18,032	18,032
20-5402	Town of Truckee (AB 2018-04, \$39,542)	39,542	39,542
20-5402	Nevada County OES (AB 2021 - 10, \$182,153)	182,153	7,851
20-5402	EPA Target Grant 2018 Match (AB2021-11, 34,834)	34,834	34,834
20-5402	Sierra Commons (AB 2020-05, \$24,000)	22,063	8,019
20-5402	Sierra Commons (AB2020-06,\$26,000)	22,918	1,647
20-5402	Bear Yuba Land Trust (AB2020-09, \$15,000)	15,000	11,508
20-5401	AB2766 Planned Expenditures for 2021	5,765	219,230
20-5406	Carl Moyer	378,173	449,915
20-5416	Farmer	1,050,519	546,514
20-5409	AB 923	320,279	364,639
20-5410	EPA Target Grant 2015	398,400	398,400
	EPA Target Grant 2015 Burnwise Coordinator		
	EPA Target Grant 2018		300,000
	EPA Target Grant 2018 Enforcement Officer		
20-5414	WRP		45,000
20-5417	Nox Reduction Measure (NRM)	70,212	70,212
20-5415	AB 617 Implementation (\$20,183, \$22,659, \$16,015)	58,857	14,848
20-5486	AB617 Incentive	120,920	70,695
Restricted Budget, Expenditures Totals:		2,758,133	\$ 2,617,753

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## **OPERATING BUDGET**

The second major portion of the District's overall capital budget is the internal Operating Budget which is outlined in detail in the Operating Budget spreadsheet.

### **Operating Revenue**

Overall, Expenditures exceed Revenues by \$103,711. There is a decrease of \$191,163 of predicted revenue from last year's budget. There are two line items with significant decreases; the administrative funding for the FARMER program was (\$104,037) last year, and is currently predicted to be zero for next fiscal year. This is because FARMER grants are highly competitive and are not decided until Fall of 2021. The District may or may not receive a FARMER grant next year, but to be conservative, the District has assumed that no grants will be received. The other significant decrease is the RX Fire administrative grant was \$131,752 last fiscal year and this year it is predicted to be zero. This is because the amount received last year was for a 2 year program. The District expects to expend the approximately half of the \$131,752 (or \$65,876) each fiscal year for the next 2 years.

AB 2766 revenue is 35.5% of total operating revenue. Last year, AB revenue was 23% of total revenue. This revenue is used internally for activities that are related to clean air planning and technical studies necessary to implement the California Clean Air Act, and these technical activities should be funded by AB 2766 funds proportionate to the relative contribution of mobile source emissions.

General Administration, the Planning Program, and the Air Monitoring Program don't have adequate fees to cover costs, and so are supported with State Subvention, county contributions, and miscellaneous revenue line items.

### **Operating Expenditures**

There is an estimated increase of total expenditures from the previous fiscal year of \$112,117. There is no one line item that is significant compared to others, instead there are a few small increases across all expenditures. Specifically, the Salaries and Benefits Object level saw an increase of \$24,167. Salaries only increased by \$10,217, but the PERS unfunded liability is expected to increase \$13,783 from last year. Other increases are \$2,000 increase in office supplies, \$5,800 increase in rent at the grass valley office due to a staggered 3-year increase from grass valley landlord, \$2,000 expected increase in liability insurance, \$10,000 increase in communication, \$15,000 increase in IT assistance, \$10,000 for an HR consultant, \$20,000 increase in public education, \$3,250 increase from financial auditor's staggered 3 year increase, and a \$46,000 increase for monitoring purchases (BAM shelter and data upgrade). It should be noted that the \$46,000 of monitoring equipment purchase is solely a pass-thru grant

from the Environmental Protection Agency, so there is a corresponding revenue increase of \$46,000.

One key piece of equipment has reached the end of its shelf life and needs to be replaced – the Ford Escape. The District estimates a new vehicle will be around \$30,000. The estimated cost of the vehicle was included in last year's budget, however, due to low use of district vehicles due to the pandemic, a new vehicle was not purchased.

The District provides certain postretirement healthcare benefits, as established by Board Policy, to eligible employees through a single-employer plan governed by the Public Employees' Medical & Hospital Care Act (PEMHCA) and administered by the District. Employees who retire from the District shall be eligible to be enrolled in a PERS-provided health insurance plan. If the retiree is enrolled in a PERS-provided health insurance plan, the District shall pay 100% of the first \$9,600 of the retiree's annual premium. Employees hired after July 1, 2014 shall still be eligible to be enrolled in a PERS-provided health insurance plan upon retirement, but the District shall pay 0% of the retiree's annual premium, upon retirement.

The District has two separate accounts to express health insurance expenditures. Account #10-5017 is for retired employees, and Account #10-5016 is for current employees. However, two current employees have elected not to utilize the PERS-provided health benefits plan. According to District Policy, in recognition of the subsequent cost savings to the District, the District will pay the employees 40% of the premium costs saved by the District, or \$3,840, whichever is less. Since there are three employees electing not to utilize the PERS provided plan, this total amount is \$11,520. This \$11,520 expenditure is not included in the Health Insurance expenditure, instead it is included in Account #10-5021 TaxMed.

### **Fund Balance Accounts (Reserves)**

Prudent fiscal management requires careful budgeting and stringent budget control to avoid over-expending. Successfully staying under budget for all budget line items means that fund balances (in the form of reserves) will occur at year-end. Such fund balances are saved in reserves for various uses, such as equipment replacements, litigation, contingencies, leave liability, etc. It is prudent that the reserves are placed in earmarked and encumbered fund balances. The Board approves the fund balances with the adoption of the budget. Program needs justify budgeting expenditures that sometimes exceed expected revenue on a short-term basis. Spending down reserves is then prudent, rather than increasing fees sporadically, as long as short-term short-falls don't place the District in a precarious fiscal position. Timely program cuts or revenue adjustments would eventually be needed to prevent over-erosion of reserves. The rule of thumb is to keep at least 6 months worth of expenses in reserves. Total monthly expense is estimated to be \$87,000/month, based upon average monthly

expenditures. Three months equals \$522,000. For this fiscal year, it is projected that Expenditures will exceed Revenues by \$102,711. This amount is projected to decrease the Reserves (fund balance amounts) by \$102,711.

The District has committed to adding \$50,000 annually to the District's Other Post-Employment Benefits (OPEB) account. This account will increase by \$50,000 annually as required by GASB45. GASB 45 determines the annual OPEB financial obligations based upon the current number of eligible employees and retirees. The net OPEB obligation at the end of the year 2019 was determined to be \$843,477. The District's financial auditor recommended and the Board of Directors agreed that the District expend at least \$50,000/annually and add it to the Fund Balance specific to account until the obligation is fulfilled. Staff has recommended increasing the OPEB amount by \$50,000 during FY 21/22, bringing the total OPEB amount to \$450,000. This expense of \$50,000 will be repeated annually until the District's annually determined OPEB obligation is met.

### **1. Equipment Replacements/Fixed Assets**

\$2,200 will be expended to purchase office equipment such as two new computer towers. The District keeps a list of equipment and their respective depreciation rates.

\$30,000 will be expended to replace the District vehicle, the Ford Escape. This vehicle has had many issues during the last year, and vehicles are a key piece of equipment for District staff to respond to complaints, perform inspections, conduct air quality monitoring, and attend meetings and classes.

\$46,000 from the EPA for One-time funding for a supplemental to monitoring. The funding will be expended as follows: Grass Valley monitor shelter (\$7,000), Portola monitor shelter (\$7,000), Portola MetOne BAM upgrades (\$2,000), Agilaire AirVision data management software (\$30,000)

### **2. Air Monitoring Program**

The Air District receives \$57,000 from the Environmental Protection Agency for the continued operation of the District's Federal Reference Method (FRM) Network for particulate matter. The District will also continue to pay rent for its monitoring laboratory and purchase miscellaneous equipment to continue to run its existing air quality monitoring network.

### **3. Public Education**

The District will utilize \$25,000 to fund its public education program for FY 2021-2022. This includes purchasing ads for emission reductions, incentive and grant programs.

**Summary**

Expected operating expenditures exceeds expected operating revenues by \$103,711. The funds received in previous years are encumbered in the District's fund balance accounts, and will be utilized to demonstrate a balanced budget in the final summary, if needed.

**NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT**  
**Final Operating Budget**  
**Fiscal Year 2021 - 2022**

Resource Report	
Cash available	06/30/21 \$ 1,436,709

Fund Balance Accounts		<i>(Used to track earmarked or encumbered funds)</i>	
Account #	Description	FY 2020-	
		2021	FY 2021-2022
10-3901	General Fund, Undesignated	792	661
10-3903	Other Post-Employment Benefits	400,000	450,000
10-3904	Equipment Replacements / Depreciation	150,000	250,000
10-3905	Leave Liability	75,000	90,000
10-3906	Air Monitoring Program	57,000	80,000
10-3907	Public Education Program	10,000	25,000
10-3908	Contingency, Leashold Improvements	80,000	77,000
10-3909	Contingency, Emergency Funds	90,000	180,000
10-3910	Contingency, Litigation	80,000	280,000
<b>Fund Balance Accounts Totals</b>		<b>942,792</b>	<b>1,432,661</b>

Revenue		FY 2020-	
Account #	Description	2021	FY 2021-2022
10-4002	Fees, Permit to Operate	30,000	40,000
10-4004	Fees, Vapor Recovery	20,000	20,000
10-4005	Fees, Variance Application	3,000	3,000
10-4006	Fees, Source Test	9,000	9,000
10-4007	Fees, Prescribed Burning	25,000	25,000
10-4008	Fees, Woodstove Inspections	1,500	1,500
10-4010	Fees, Title V, Fed Op Permit	50,000	41,000
10-4013	Fees, Fire Dept Response	1,500	1,500
10-4100	Penalties, Permitted Source	10,000	10,000
10-4101	Penalties, Open Burning	2,500	2,500
10-4201	Gov't Funding, State Subvention	137,600	132,000
10-4202	Gov't Funding, Subvention Supplemental	3,500	3,500
10-4203	Gov't Funding, County Contribution	62,669	62,669
10-4204	Gov't Funding, EPA Monitoring	59,500	57,000
10-4205	Gov't Funding, EPA Monitoring Supplemental	-	46,000
10-4206	Gov't Funding, AB 2766 DMV Fees	360,000	360,000
10-4207	Gov't Funding, PERP Pass thru	23,000	23,000
10-4208	Gov't Funding, AB 923 Operating	3,125	3,125
10-4209	Gov't Funding, EPA Target 2015	75,000	75,000
10-4209	Gov't Funding, EPA Target 2018	-	30,000
10-4214	Gov't Funding, EPA Target 2015, Burnwise Coordinator	50,000	35,000
10-4211	Gov't Funding, AB 197	8,583	8,583
10-4224	AB 617 Incentive (administrative)	17,274	-
10-4213	Rx Fire Funding, Staff	131,752	-
10-4212	Rx Fire Funding, Monitoring	20,000	1,000
10-4215	Carl Moyer, Admin Fee	25,000	25,000
10-4222	Farmer Pooled Share	104,037	-
10-4303	Other Income, Rules, Copies, Subscr.	100	100
10-4310	Other Income, Interest Earned	15,000	25,000
<b>Revenue Total: \$</b>		<b>1,248,640</b>	<b>1,040,477</b>

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**NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT**  
**Final Operating Budget**  
**Fiscal Year 2021 - 2022**

Expenditures		Salaries and Benefits (Object Level)	
Account #	Description	FY 2020-2021	FY 2021-2022
10-5002	Permanent Salaries	511,789	522,006
10-5021	TaxMed (elect not to utilize the District-provided health insur	11,520	11,520
10-5003	Overtime	1,000	1,000
10-5011	Medicare/FICA	7,588	7,736
10-5013	CA State Unemployment	784	784
10-5016	Workers' Comp Insurance	6,806	6,943
10-5016	PERS Health Insurance Active Employees	38,400	38,400
10-5017	PERS Health Insurance Retired Employees	18,469	18,300
10-5019	Dental/Vision Care	8,760	8,760
10-5020/5023	PERS Retirement (ER & EE Paid)	72,023	72,074
10-5022/5024	PERS Unfunded Accrued Liability	95,842	109,625
<b>Salaries and Benefits Total:</b>		<b>\$ 772,971</b>	<b>797,138</b>

Expenditures		Services and Supplies (Object Level)	
Account #	Description	FY 2020-2021	FY 2021-2022
10-5201	PM Monitoring Expenses (supplies)	17,000	16,000
10-5202	Office Supplies	8,000	10,000
10-5203	References, Subscriptions	500	500
10-5204	Postage, Shipping	1,000	1,000
10-5205	Memberships	3,000	3,500
10-5207	Office Equipment - non capitalized	3,300	3,300
10-5206	Ozone Monitoring Expenses	1,000	1,000
10-5251	Communications	15,000	25,000
10-5253	Rent, Structures, Grass Valley, including PM2.5	31,200	33,000
10-5254	Rent, Structures - Portola	6,500	6,800
10-5255	Utilities, Grass Valley	2,700	2,700
10-5256	Utilities, Portola	2,500	2,500
10-5257	Rent, PM2.5 (Conf room and roof)	15,100	19,000
10-5258	Liability Insurance	10,700	12,700
10-5259	Legal Notices, Public	1,000	1,000
10-5301	Information Technology	7,000	22,000
10-5303	Maintenance: Office Equipment	500	500
10-5305	Maintenance: Vehicles	3,000	3,000
10-5311	Profession Services: Legal	6,000	6,000
10-5312	Profession Services: Office Assistance	1,200	1,200
10-5313	Profession Services: Accounting (Nevada County, Accounting, and ADP)	33,000	22,000
10-5314	Profession Services: Financial Auditor	12,750	16,000
10-5315	Profession Services: Board - Directors and Variance	5,000	5,000
	Profession Services: Human Resources Contractor	-	10,000
10-5351	Training, Tuition	1,500	1,500
10-5352	Travel	3,000	3,000
10-5353	Gasoline	5,000	5,000
10-5354	Private Car Mileage	2,000	2,000
10-5390	Miscellaneous	1,000	1,000
<b>Services and Supplies Total:</b>		<b>\$ 199,450</b>	<b>\$ 235,200</b>

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**NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT**  
**Final Operating Budget**  
**Fiscal Year 2021 - 2022**

<b>Expenditures - Pass-thru Funds / Internal Programs / Contributions to Other Agencies (Object Level)</b>			
Account #	Description	FY 2020-2021	
		FY 2020-2021	FY 2021-2022
10-5402	Alternate Commute Program	750	750
10-5404	ARB; AB 2588 Fees	1,400	1,400
10-5405	Public Education Program	5,000	25,000
10-5406	Fire Dept Response Reimbursement	1,500	1,500
<b>Contribution to Other Agencies / Internal Grants Total:</b>		<b>\$ 8,650</b>	<b>\$ 28,650.00</b>

<b>Expenditures - Fixed Asset Purchases (Object Level)</b>			
Account #	Description	FY 2020-2021	
		FY 2020-2021	FY 2021-2022
10-5601	Office Equipment (2 PC towers)	16,000	2,200
10-5602	Field Equipment (fixed assets over \$5,000)	5,000	5,000
	Vehicle	30,000	30,000
10-5605	EPA Supplemental Monitoring (2 shelters, BAM and Data Upgrade)	0	46,000
<b>Fixed Asset Purchases Total:</b>		<b>\$ 51,000</b>	<b>83,200</b>

<b>Budget Summary</b>		<b>Available Funding &amp; Expenditures</b>	
		FY 2020-2021	FY 2021-2022
<b>Available Funding</b>			
Fund Balance Total ( <i>encumbered &amp; earmarked reserves</i> )		942,792	1,432,661
Petty Cash		75	75
Revenue		1,248,640	1,040,477
<b>Available Funding Total:</b>		<b>2,191,507</b>	<b>2,473,213</b>
Salaries and Benefits (Object Level)		772,971	797,138
Services and Supplies (Object Level)		199,450	236,200
Pass-thru Funds / Internal Programs / Contributions to Other Agencies (Object Level)		8,650	28,650
Fixed Asset Purchases (Object Level)		51,000	83,200
<b>Expenditure Total:</b>		<b>\$ 1,032,071</b>	<b>1,144,188</b>