

DISTRICT HEADQUARTERS

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FISCAL YEAR 2023/2024 CAPITAL BUDGET Final

June 26, 2023

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 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.

The External AB2766 grant cycle lags behind the fiscal year by approximately 1.5 years to 2 years, running each calendar year as opposed to each fiscal year. For example DMV funds will be received January 2022 through December of 2022. These funds will be deposited fully by March of 2023 and are eligible to be spent in 2024. Meaning, that the funds generated in 2022 are then obligated to grantees and the restricted budget in 2023 and not available to be spent until January 2024.

The District therefore only awards monies that it has already deposited in its accounts, so as not to award money it does not currently have. In order to make this process easier to understand, the District places the granted portion of AB2766 funds in a separate account (Restricted Account) from the Operating Account.

The AB 2766 projects must go through a competitive process to request full or partial sponsorship for projects which reduce vehicle emissions and be approved by the District's Board of Directors. \$211,321 of AB2766 funding is slated for approval to be used during Fiscal Year 2023/24 for projects. This is only for the two counties of Nevada and Sierra. Plumas County's allocation of \$34,116 was allocated during the January 2023 Board meeting to the TAG 2020 match fund. Because of this allocation, there will be no remaining AB funds available for Plumas County during FY 2023/24. Final grant approvals will be made in September or October 2023. 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 into each county's AB allocation in time for the following year's Board approval of projects.

In addition to the FY 2023/2024 AB projects, there is \$334,444 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 \$40,000, of which \$3,125 is 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 \$402,295 providing a total of \$442,295 available for expenditure during FY 2023/2024.

Carl Moyer Heavy Duty Off Road 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 off road engines to retrofit or replace 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 2023/2024, 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 \$254,759. An estimate of \$1,000 is expected to be earned on the interest, which goes back into the program. This provides a total \$254,759 available for expenditure during FY 2023/2024.

Carl Moyer Lawn and Garden Program

The District has received funds to administer a Lawn and Garden Program. This program is to be administered with similar reporting requirements as the State's Carl Moyer Heavy Duty Diesel Program throughout all three counties in the District. This program is intended to provide incentives to provide funding opportunities for owners of commercial and residential lawn and garden equipment to replace their older combustion powered lawn and garden equipment with zero-emission battery-electric equipment. This program has many funding restrictions determined by the state and staff is currently in development of a grant program to award these funds.

For fiscal year 2023/2024, 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 Lawn and Garden Program is \$176,171, due to interest. This includes an additional estimate of \$1,000 is expected to be earned from interest, which goes back into the program.

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 Airshed Grant: \$2,523,607

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 Burn Wise Coordinator. In 2022, the grant received an additional one-year extension. The 2015 EPA Targeted Airshed Grant is completed as of 2023.

2018 EPA Targeted Airshed Grant: \$3,172,238

The Targeted Airshed Grant program elements are as follows: increased public education (TAG Specialist), 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 an Enforcement Coordinator for enforcing the mandatory woodstove curtailment program. The District estimates approximately \$400,000 per year will be expended from the restricted budget and \$45,000 will be expended from the operating budget for administrative costs.

2020 EPA Targeted Airshed Grant: \$2,655,967.00

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. This grant offers the same program elements as the 2018 TAG except that this grant allows pellet stove to new pellet stove installations. We expect to spend \$50,000 from the restricted budget.

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 lox Nox engines.” The VNRM program is modeled on the criteria and requirements in the Moyer Guidelines. The District has earmarked \$19,350 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 Legislatures 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). Placer APCD and NSAPMD entered into an independent contract for management and distribution of the FARMER Funds. The District had \$5,154 in the FARMER fund balance, from interest earned, which must be spent on future projects and received \$677,973 in FY 2022-2023. All funds received have been earmarked for projects and it is unknown what, if any, FARMER funds the District will receive in FY 23/24.

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 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. The Board approved that the funds should be used for projects similar to Carl Moyer projects. The District has \$73,000 remaining in project funds for AB617 Incentive.

Woodstove Reduction Program

The Woodstove Reduction Program is funding to replace woodstove and reduce woodstove emission outside of the Portola Woodstove Exchange Program. The District has agreed to receive an allocation of \$130,000 in funding the Woodstove Reduction Program (WRP) for FY 2023-24, and has a remaining balance of \$34,860. This brings the project funds for the Woodstove Reduction Program to \$164,860 balance to fund projects.

NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT

Final Restricted Budget
Fiscal Year 2023 - 2024

Restricted Budget, Fund Balance			
Account #	Description	FY 2022-23	FY 2023-24
20-3901	Restricted Funds, AB2766 Encumbered	232,780	334,444
20-3902	Fund Balance, AB2766 Total Allocation - Nevada County	-	205,558
20-3903	Fund Balance, AB2766 Total Allocation - Plumas County	34,116	-
20-3904	Fund Balance, AB2766 Total Allocation - Sierra County	5,828	5,763
20-3906	Fund Balance, Carl Moyer	75,907	254,759
	Fund Balance Carl Moyer Lawn and Garden		176,171
20-3908	Fund Balance, AB923	357,552	402,295
	Fund Balance, Woodstove Reduction Program Encumbered	64,137	34,860
	Fund Balance, AB617 Incentive Funds	71,639	73,000
	Fund Balance, Nox Reduction Measure (NRM)	53,375	19,350
	Fund Balance, EPA Target Grant Match (2015)	23,656	-
	Fund Balance, EPA Target Grant Match (2018)	40,000	-
	Fund Balance, EPA Target Grant Match (2020)	40,000	39,256
	Fund Balance, FARMER	5,154	677,973
Restricted Budget, Fund Balance Accounts Totals:		\$1,004,144	\$2,223,429

Restricted Budget, Revenue			
Account #	Description	FY 2022-23	FY 2023-24
20-4500	Govt. Funding, AB 2766 DMV Fees (60% for District Admin)	232,780	221,000
20-4505	Govt. Funding, AB923 (6.25% for district admin)	50,000	40,000
20-4518	Govt. Funding, Carl Moyer HD Diesel (12.5% for district admin)	175,000	175,000
20-4519	Govt. Funding, Carl Moyer Program Interest	1,000	-
20-4535	Govt. Funding, Woodstove Reduction Program (~10% for district admin)	0	130,000
20-4536	Woodstove Reduction Program interest	300	200
20-4542	FARMER Pooled Share	0	-
20-4529	Govt. Funding, EPA Target Grant for Portola 2015	640,000	-
20-4540	Govt. Funding, EPA Target Grant for Portola 2018	300,000	400,000
20-4587	Govt. Funding, EPA Target Grant for Portola 2020		50,000
20-4600	Other Income, Interest, Restricted		-
Restricted Budget, Revenue Total:		\$1,399,080	\$1,016,200

Restricted Budget, Expenditures			
Account #	Description	FY 2022-23	FY 2023-24
20-5487	EPA Targeted Air Shed Grant 2020 (AB2024-01)		39,315
20-5402	Town of Truckee (AB 2018-04, \$39,542)	39,542	-
20-5402	Nevada County OES (AB2021-10, \$182,153)	7,851	-
20-5404	Inc. Senior Citizens of Sierra County (AB2022-01, \$5752)	5,752	-
20-5404	Inc. Senior Citizens of Sierra County (AB2023-02, \$5828)		5,828
20-5402	Tahoe-Truckee Unified S.D. (AB2022-02, \$75,000)	75,000	
20-5402	Town of Truckee (AB2022-03, \$50,000)	50,000	50,000
20-5402	Sierra Senior Services (AB2022-05, \$ 37,800)	37,800	
20-5402	All Phase Landscape and Excavation (AB2022-06, \$16,835)	16,835	
20-5402	Nevada County OES (AB2023-01, \$150,000)	150,000	
20-5442	Portola MOU (AB2016-08, 35,378)	6,077	
20-5401	AB2766 Planned Expenditures for 2023	39,944	245,129
20-5406	Carl Moyer	250,907	254,759
20-5492	Carl Moyer Lawn and Garden		176,171
20-5416	Farmer	5,154	677,973
20-5409	AB 923	407,552	452,295
20-5410	EPA Target Grant 2015	560,474	
20-5485	EPA Target Grant 2018	300,000	400,000
20-5487	EPA Target Grant 2020		50,000
	EPA Targeted Airshed Specialist (salary + .27 fringe)	79,526	-
5440, 5402	EPA Targeted AirShed Vehicle (will use both 2015 and 2018 Match)	63,656	-
20-5414	Woodstove Reduction Program	64,137	164,860
20-5417	Nox Reduction Measure (NRM)	53,375	19,350
20-5486	AB617 Incentive	71,639	73,000
Restricted Budget, Expenditures Totals:		2,285,221	\$ 2,569,365

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 \$265,047. There is a decrease of \$93,558 of predicted revenue from last year's budget. The main reason for the decrease is a \$25,000 decrease in predicted AB2766 DMV fees. There is also a \$6,500 decrease from the Title V sources in the District. This is because the biomass facility in Loyalton is not currently in operation, and Collins Pine reduced their emissions, so their fees are predicted to be reduced proportionately. Additionally, there was a reduction in the Subvention funding in the amount of \$17,000. The District did not assume any administrative funds from the FARMER grant. This is because FARMER grants are highly competitive and are not decided until Fall of 2023. 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.

AB 2766 revenue is approximately 30% of total operating 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 \$15,130. Expenditures increased in Accounting services by \$11,000 and Financial Auditor fees by \$3,000.

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 is one employee electing not to utilize the

PERS provided plan, this total amount is \$3,840. This \$3,840 expenditure is not included in the Health Insurance expenditure, instead it is included in Account #10-5021 TaxMed.

Staffing for Northern Sierra Air Quality Management District FY 23-24

The Air Pollution Control Officer (APCO) position is currently vacant, but the District plans to hire a new APCO in early FY 23-24. The Deputy APCO is planning to retire in December 2023, so this position will be vacant for 6 months. The APCS I (part-time) position is vacant.

Air Pollution Control Officer	(1 full-time position)
Deputy Air Pollution Control Officer	(1 full-time position)
Air Pollution Specialist III	(1 full-time position)
Air Pollution Specialist II	(1 full-time position)
Air Pollution Specialist I	(2 full-time position)
Air Pollution Specialist I	(1 part-time position)
Federal Targeted Airshed Specialist	(1 full-time position)
Accounting Clerk/Admin Assistant	(1 full-time position)

Fund Balance Accounts (Reserves)

Prudent fiscal management requires careful budgeting and stringent budget control to avoid over-expenditure. 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 \$97,000/month, based upon average monthly expenditures. Six months equals \$582,500. For this fiscal year, it is projected that Expenditures will exceed Revenues by \$265,047. This amount is projected to decrease the Reserves (fund balance amounts) by \$265,047, which is at \$1,379,121 as of April 2023.

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 2023 was determined to be \$919,807. 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 23/24, bringing the total OPEB amount to \$550,000. This expense of \$50,000 will be repeated annually until the District's annually determined OPEB obligation is met.

1. Equipment Replacements/Fixed Assets

\$3,000 will be expended to purchase office equipment such as 2 new laptops, 1 new computer tower. The District keeps a list of equipment and their respective depreciation rates.

\$50,000 will be expended to replace the District vehicle, the Dodge pickup. 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.

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 \$10,000 to fund its public education program for FY 2023-2024. This includes purchasing ads for emission reductions, incentive and grant programs.

Summary

Expected operating expenditures exceeds expected operating revenues by \$265,047. 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 2023 - 2024

Resource Report	
Operating fund cash balance April 2023	\$ 1,379,121

Fund Balance Accounts (Used to track earmarked or encumbered funds)			
Account #	Description	FY 2022-23	FY 2023-24
10-3901	General Fund, Undesignated	1,308	355
10-3903	Other Post-Employment Benefits	500,000	550,000
10-3904	Equipment Replacements / Depreciation	150,000	110,000
10-3905	Leave Liability	90,000	70,000
10-3906	Air Monitoring Program	50,000	40,000
10-3907	Public Education Program	10,000	10,000
10-3908	Contingency, Leashold Improvements	77,000	40,000
10-3909	Contingency, Emergency Funds	110,000	56,000
10-3910	Contingency, Litigation	80,000	52,000
Fund Balance Accounts Totals		1,068,308	928,355

Revenue			
Account #	Description	FY 2022-23	FY 2023-24
10-4002	Fees, Permit to Operate	35,000	38,000
10-4004	Fees, Vapor Recovery	22,000	21,000
10-4005	Fees, Variance Application	3,000	1,000
10-4006	Fees, Source Test	9,000	2,250
10-4007	Fees, Prescribed Burning	22,000	20,000
10-4008	Fees, Woodstove Inspections	3,000	2,000
10-4010	Fees, Title V, Fed Op Permit	41,500	35,000
10-4013	Fees, Fire Dept Response	1,500	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	132,000	115,000
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	57,000	57,000
10-4206	Gov't Funding, AB 2766 DMV Fees	360,000	335,000
10-4207	Gov't Funding, PERP Pass thru	25,000	25,000
10-4208	Gov't Funding, AB 923 Operating	3,125	2,800
10-4209	Gov't Funding, EPA Target Airshed Grant 2015	75,000	-
10-4210	Gov't Funding, EPA Target Airshed Grant 2018	45,000	75,000
10-4225	Gov't Funding, EPA Target Airshed Grant 2020		1,000
10-4211	Gov't Funding, AB 197	8,583	8,600
10-4213	Rx Fire Funding, Staff	75,000	75,000
10-4212	Rx Fire Funding, Monitoring	1,000	1,000
10-4215	Carl Moyer, Admin Fee	25,000	25,000
10-4222	Farmer Pooled Share	-	-
10-4303	Other Income, Rules, Copies, Subscr.	100	100
10-4310	Other Income, Interest Earned	25,000	35,000
Revenue Total:		\$ 1,047,477	953,919

NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT
Final Operating Budget
Fiscal Year 2023 - 2024

Expenditures		Salaries and Benefits (Object Level)	
Account #	Description	FY 2022-23	FY 2023-24
10-5002	Permanent Salaries	584,615	551,552
10-5021	TaxMed (elect not to utilize the District-provided health insur	7,681	3,840
10-5003	Overtime	1,000	1,000
10-5011	Medicare/FICA	8,699	9,505
10-5013	CA State Unemployment	784	1,120
10-5015	Workers' Comp Insurance	5,352	6,114
10-5016	PERS Health Insurance Active Employees	55,800	84,600
10-5017	PERS Health Insurance Retired Employees	27,900	29,280
10-5019	Dental/Vision Care	10,000	12,500
10-5020/5023	PERS Retirement (ER & EE Paid)	70,589	58,988
10-5022/5024	PERS Unfunded Accrued Liability	123,860	118,798
Salaries and Benefits Total:		\$ 896,280	877,297

Expenditures		Services and Supplies (Object Level)	
Account #	Description	FY 2022-23	FY 2023-24
10-5201	PM Monitoring Expenses (supplies)	8,700	12,000
10-5202	Office Supplies	7,000	10,000
10-5203	References, Subscriptions	300	300
10-5204	Postage, Shipping	650	800
10-5205	Memberships	5,000	5,500
10-5207	Office Equipment - non capitalized	3,400	3,400
10-5206	Ozone Monitoring Expenses	4,800	4,000
10-5251	Communications	22,000	17,500
10-5253	Rent, Structures - Grass Valley	33,000	35,259
10-5254	Rent, Structures - Portola	6,800	7,145
10-5255	Utilities, Grass Valley	2,700	3,000
10-5256	Utilities, Portola	2,500	2,700
10-5257	Rent, PM2.5 (Conf room and roof)	19,000	20,915
10-5258	Liability Insurance	14,000	12,000
10-5259	Legal Notices, Public	1,000	2,000
10-5301	Information Technology	22,000	35,000
10-5303	Maintenance: Office Equipment	500	1,500
10-5305	Maintenance: Vehicles	3,000	4,000
10-5311	Profession Services: Legal	3,000	3,000
10-5313	Profession Services: Accounting (Nevada County, Accountant, and ADP)	14,000	30,000
10-5318	Profession Services: TAG 2015 Assistance	3,933	-
10-5320	Profession Services: TAG 2018 Assistance	123	-
10-5314	Profession Services: Financial Auditor	15,500	18,500
10-5315	Profession Services: Board - Directors and Variance	4,000	3,500
	Profession Services: Human Resources Contractor	15,000	15,000
10-5351	Training, Tuition	3,000	3,000
10-5352	Travel	10,000	8,000
10-5353	Gasoline	7,000	7,000
10-5354	Private Car Mileage	2,000	2,000
10-5390	Miscellaneous	1,000	1,000
Services and Supplies Total:		\$ 234,906	\$ 268,019

NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT
Final Operating Budget
Fiscal Year 2023 - 2024

Expenditures Pass-thru Funds / Internal Programs / Contributions to Other Agencies (Object Level)			
Account #	Description	FY 2022-23	FY 2023-24
10-5402	Alternate Commute Program	750	750
10-5404	ARB: AB 2588 Fees	1,400	1,400
10-5405	Public Education Program	10,000	10,000
10-5406	Fire Dept Response Reimbursement	1,500	1,500
Contribution to Other Agencies / Internal Grants Total:		\$ 13,650	\$ 13,650.00

Expenditures Fixed Asset Purchases (Object Level)			
Account #	Description	FY 2022-23	FY 2023-24
10-5601	Office Equipment (3 laptops, 1 computer)	4,000	5,000
10-5602	Field Equipment (fixed assets over \$5,000)	5,000	5,000
10-5603	Vehicle	50,000	50,000
Fixed Asset Purchases Total:		\$ 59,000	60,000

Budget Summary		Available Funding & Expenditures	
Available Funding		Fy 2022-23	FY 2023-24
Fund Balance Total (<i>encumbered & earmarked reserves</i>)		1,068,308	928,355
Petty Cash		75	75
Revenue		1,047,477	953,919
Available Funding Total:		2,115,860	1,882,349
Salaries and Benefits (Object Level)		896,280	877,297
Services and Supplies (Object Level)		234,906	268,019
Pass-thru Funds / Internal Programs / Contributions to Other Agencies (Object Level)		13,650	13,650
Fixed Asset Purchases (Object Level)		59,000	60,000
Expenditure Total:		\$ 1,203,836	1,218,966