

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT  
MEMORANDUM  
08/05/2019

TO: FRAQMD BOARD OF DIRECTORS  
FROM: Christopher Brown AICP, APCO  
SUBJECT: Approve the Final Budget.

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RECOMMENDATION:

Approve the final budget.

ALTERNATIVES:

Do not recommend the final budget as presented.

BACKGROUND:

The District retains 2 separate funds at the Yuba County Treasurers office, Fund #725 District Fund and Fund #728 Moyer/Mitigation/AB 923 Project Fund that is restricted to projects only.

DISCUSSION:

The proposed budget was approved at the June 3, 2019 Board meeting. Since the approval, the following amendments have been made to the final budget:

Page 1 – Salaries and Benefits.

The proposed budget reflected a 15% increase to the Salary Total of \$1,193,143. The final budget for Salary Total was amended to reflect a 13% increase, decreasing the total to \$1,176,894. The assumptions used in the proposed budget were due to the open position of Air Quality Specialist I filled at the family level when actually the position was filled with a single rate level.

Page 1 – Services and Supplies

The amendments to the Final Budget in Services and Supplies categories are as follows:

(2300) Professional Services was decreased from \$192,850 to \$179,350 as the legal fees were reduced by \$20,000. In addition, there were two items added to (2300), one

for License Fees for Permit Pro which will be a one-time fee, and also for on-going database programming support of \$6,000.

The Operational Total in the proposed budget increased to 54.3% where the final budget increase is 62.7%.

The increase to Consulting and Professional Services is necessary as increases are also reflected in Revenue with the additional Grants that have been accepted by the Board of Directors prior and last fiscal years. There are conditions required with the Grants that are anticipated to be completed by out sourcing.

#### Page 2 – External Expense

Minor adjustments were made to (0202-1) CalPERS unfunded liability. The proposed budget expensed the unfunded liability at \$58,972 and the District saved \$2,029 by making a lump sum payment, reducing the liability to \$56,943.

The (2810) AB2766 Blue Sky Project Allocation was also reduced from \$346,815 to \$303,035 due to projects expended to date.

#### Page 3 – Revenue

The revenues remained the same with the exception of (9894). This fiscal year an increase was made to the (9894-3) Admin AB617 Community Air Protection Grant of \$61,673, the addition of (98-94) Admin AB 197 Emission Inventory Grant of \$9,583, and the addition of \$20,000 for the Prescribed Fire Grant.

The 725 Prior Fiscal Year Carry Over increased by \$346,412 also due to the additional grants' revenue received in June of last fiscal year. For a breakdown of additional grant monies from last fiscal year please refer to page 11 of the budget vs. actual for FY 18/19, footnotes of unbudgeted Revenues.

Any adjustments that may be made by the Yuba County Auditor in Period 13 would perhaps be a journal. Any adjustment (if any) to the fund balance will be increased/decreased to the appropriation for Contingency Reserve.

Pages 4, 5 and 6 list the subcategory recap for Services and Supplies.

Page 7 is the listing of project funds allocated and not yet expended.

Page 8 is a list of District fees.

Pages 9, 10 and 11 are the FY16/17 budgeted vs. actuals.

FUND #725

SALARIES AND BENEFITS		Budgeted	Budgeted	Budgeted	FY 18/19 vs. FY 19/20 increase or (decrease)
Account #	Description	FY 17/18	FY18/19	FY19/20	
0101	Salaries	749,147	770,514	847,756	9%
0101	Vacation buy-back	0	2,719	5,438	50%
0101-1	CalPERS 457 Contribution	6,000	6,000	6,600	9%
0101-2	Bi-lingual benefit	600	600	600	0%
0104	Overtime	1,000	1,000	1,000	0%
0205	Medicare	11,986	12,328	13,564	9%
0201	PERS - employee	10,453	0	0	0%
0202	PERS - employer	72,636	75,011	84,149	11%
0204	Group Health Ins.	178,557	153,487	197,629	22%
0206	Workers Comp.	11,043	14,102	16,308	14%
0208	Unemployment Ins.	3,850	4,550	3,850	-18%
<b>SALARY TOTAL</b>		<b>1,045,272</b>	<b>1,040,311</b>	<b>1,176,894</b>	<b>13%</b>
<b>SERVICE AND SUPPLIES</b>		<b>FY 17/18</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>increase or (decrease)</b>
1200	Communications	10,124	10,536	10,582	0%
1500	Insurance Property/Liability	14,530	15,700	17,050	9%
1700	Maintenance - Equip	3,240	3,275	4,675	43%
1800	Building Maint/Improvements	35,800	68,835	88,915	29%
2000	Memberships	2,500	2,700	2,700	0%
2200	Office Supplies	15,770	21,080	25,580	21%
2300	Professional Services	144,700	127,050	179,350	41%
2301	Consultant	27,500	27,500	122,000	344%
2400	Publications	3,750	3,750	4,650	24%
2500	Rent & Lease Equipment	2,145	1,690	1,820	8%
2600	Building/Lease - Struct	37,889	37,889	37,889	0%
2700	Small Tools	400	600	600	0%
2900	Travel-meetings	9,500	9,500	10,000	5%
2901	Transportation-gas/maintenance	7,500	8,000	9,000	13%
2902	Transportation - Priv	1,600	1,600	3,100	94%
3000	Utilities	10,950	11,200	12,908	15%
6003	Fixed Assets	5,000	0	40,000	0%
<b>SUB-TOTAL SERVICES/SUPPLIES</b>		<b>332,898</b>	<b>350,905</b>	<b>570,819</b>	<b>62.7%</b>
<b>OPERATIONAL TOTAL</b>		<b>1,378,170</b>	<b>1,391,216</b>	<b>1,747,713</b>	<b>25.6%</b>

<sup>1</sup> (0101) Salary increases due to additional employee and step increases, a proposed increase to health and employee agreement implementation.

<sup>2</sup> (1700) Small number - increased computer upgrades.

<sup>3</sup> (1800) Increased the office remodel to allow for the additional employee.

<sup>4</sup> (2200) Increased office furniture to allow for the additional employee.

<sup>5</sup> (2300) Increases associated with implementation of Grants.

<sup>6</sup> (23-01) Added GASB Actuarials, Grants Planning Consultant, Databases for Grants and the Accounting System implementation.

<sup>7</sup> (2400) Small number - increased public notices.

<sup>8 & 9</sup> (2902) Small number - increased personal vehicle reimbursement.

<sup>10</sup> (3000) Utilities increased due to trash services increase.

FUND #725

		Budgeted	Budgeted	Budgeted	FY 18/19 vs. FY 19/20 Increase or (decrease)
		FY 17/18	FY 18/19	FY 19/20	
<b>CALPERS</b>					
0202-1	PERS Unfunded Liability	35,327	45,884	56,943 <sup>11</sup>	19%
0204-1	PERS Retiree OPEB	3,000	3,000	3,000	0%
<b>CaIPERS TOTAL</b>		<b>38,327</b>	<b>48,884</b>	<b>59,943</b>	<b>20.0%</b>
<b>GRANTS</b>					
2810	AB2766 Blue Sky Project Allocation	250,000	250,000	250,000	0%
<b>AB2766 BLUE SKY PROJECT TOTAL</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
Encumbered Projects awarded					
2810	not expended	218,404	251,574	303,035 <sup>12</sup>	
<b>EXTERNAL EXPENSE TOTAL</b>		<b>506,731</b>	<b>550,458</b>	<b>612,978</b>	<b>11%</b>
<b>TOTAL EXPENSES</b>		<b>1,884,901</b>	<b>1,941,674</b>	<b>2,360,691</b>	<b>21.6%</b>

<sup>11</sup> (0202-1) Increased 19% over last fiscal year.

<sup>12</sup> Encumbered Projects awarded - but not expended.

Account #	Description	Budgeted	Budgeted	Budgeted	FY 18/19
		FY 17/18	FY 18/19	FY 19/20	vs. FY 19/20 increase or (decrease)
1611	Annual Permits	340,000	360,000	380,000	6%
1612	New Applications	75,000	70,000	73,000	4%
1612-1	Engine Registration	35,000	36,000	37,000	3%
1612-2	PERP Inspections	23,000	18,000	20,000	11%
1613	Open Burning	68,000	68,000	65,000	-4%
1614	Oil and Gas Program Grant	0	75,000	75,000	0%
2201	Penalties	35,000	30,000	40,000	33%
4201	AB2766 Blue Sky DMV	536,000	540,000	565,000	5%
9825	Interest	14,000	20,000	26,000	30%
6201	State Subvention	93,000	68,800	68,800	0%
6201-01	State Subvention - Supplemental	0	24,200	20,000	-17%
9890	Indirect Sources	20,000	22,000	22,000	0%
9891	Air Toxics Hot Spots	20,000	5,000	5,000	0%
9892	Emission Reduction Credits	400	400	200	-50%
9893	DTSC	1,000	1,000	500	-50%
9894	Admin Farmer Grant	0	0	125,000	<sup>13</sup> 100%
9894-1	Admin AB923	60,000	17,000	17,000	0%
9894-2	Admin Moyer	0	43,000	45,000	5%
9894-3	Admin AB 617 Com. Air Protection Grant	0	28,961	90,634	<sup>13</sup> 213%
9894-4	Admin AB 197 Emission Inventory Grant	0	0	9,583	<sup>13</sup> 100%
9894-5	Prescribed Fire Grant	0	0	20,000	<sup>13</sup> 100%
9899	Miscellaneous	3,100	3,100	3,100	0%
<b>SUBTOTAL REVENUE</b>		<b>1,323,500</b>	<b>1,430,461</b>	<b>1,707,817</b>	<b>19.4%</b>
727	Prior Fiscal Year Carry Over	0	0	0	
725	Prior Fiscal Year Carry Over	2,140,327	2,287,061	2,793,133	
<b>REVENUE CARRY OVER</b>		<b>2,140,327</b>	<b>2,287,061</b>	<b>2,793,133</b>	<sup>14</sup> <b>22.1%</b>
<b>TOTAL REVENUE</b>		<b>3,463,827</b>	<b>3,717,522</b>	<b>4,500,950</b>	<b>21.1%</b>
<b>RESERVES</b>					
8001	General Reserves	600,000	600,000	650,000	
8002	Capital Improvement	101,241	235,397	297,722	
8003	Appropriation to Contingencies	706,685	621,451	762,537	
2801	AB2766 Blue Sky Project Reserves	53,000	53,000	53,000	
<b>RESERVE SUB TOTAL:</b>		<b>1,460,926</b>	<b>1,509,848</b>	<b>1,763,259</b>	
8001	Future General Grant (tracking)	0	100,000	200,000	
8003	Future Vehicle Expense	20,000	50,000	50,000	
8003	Cal Pers Unfunded Liability	38,000	56,000	67,000	
8003	GASB 45 OPEB Cost	60,000	60,000	60,000	
<b>FUTURE RESERVE COST</b>		<b>118,000</b>	<b>266,000</b>	<b>377,000</b>	
<b>RESERVE TOTAL:</b>		<b>1,342,926</b>	<b>1,775,848</b>	<b>1,386,259</b>	<b>-21.9%</b>
<b>TOTAL REVENUE:</b>		<b>1,884,901</b>	<b>1,941,674</b>	<b>2,360,691</b>	<b>17.7%</b>
fund balance		0	0	0	

<sup>12</sup> (9894) is a new revenue account in order to track grant admin revenues.

<sup>13</sup> (9899) Is the administrative amount for the implementation of Grants.

<sup>14</sup> The prior year carry-over increased due to the receipt of grants received in June for FY 18/19; see page 11 footnotes of unbudgeted revenues.

SERVICES AND SUPPLIES RECAP

	FY 17/18	FY 18/19	FY 19/20
<b>1200 Communications</b>	<b>\$10,124</b>	<b>\$10,536</b>	<b>\$10,582</b>
Subcategories: Office Telephones	\$4,000	\$4,550	\$4,550
Mobile Telephones	\$2,100	\$1,625	\$1,625
E-Fax	\$220	\$240	\$300
Mobile Data - Tablets (3)	\$457	\$494	\$1,500
* E-Bam Satellite	\$0	\$0	\$600
Exchange Mailbox	\$1,740	\$1,620	\$0
Internet host	\$150	\$150	\$150
Verizon Hotspot	\$457	\$457	\$457
Portable Headsets	\$500	\$500	\$500
Telephone Repair	\$500	\$900	\$900
<b>1500 Insurance *</b>	<b>\$14,530</b>	<b>\$15,700</b>	<b>\$17,050</b>
Subcategories: Liability/Auto/Property	\$13,180	\$14,250	\$15,500
SDRMA Certificates of Insurance	\$50	\$50	\$50
SDRMA Membership Fee	\$1,300	\$1,400	\$1,500
<b>1700 Maintenance - Equipment</b>	<b>\$3,240</b>	<b>\$3,275</b>	<b>\$4,675</b>
Subcategories: Computer System Upgrades	\$2,000	\$2,000	\$4,000
Equipment Repair	\$200	\$200	\$200
Computer Back-ups	\$240	\$275	\$275
E-Bam Satellite	\$600	\$600	\$0
E-Bam maintenance	\$200	\$200	\$200
<b>1800 Bldg. Maint/Improvement *</b>	<b>\$35,800</b>	<b>\$68,835</b>	<b>\$88,915</b>
Subcategories: Property Mgmt. Fee	\$900	\$975	\$975
Gardener	\$1,300	\$1,040	\$1,040
Pest Control	\$500	\$520	\$600
Security Patrol	\$3,600	\$3,900	\$3,900
Service Calls	\$4,800	\$2,400	\$2,400
Building Repair/Improvements	\$24,700	\$20,000	\$20,000
Office Remodel	\$0	\$40,000	\$60,000
<b>2000 Memberships</b>	<b>\$2,500</b>	<b>\$2,700</b>	<b>\$2,700</b>
Subcategories: CAPCOA	\$2,000	\$2,000	\$2,000
Other	\$2,500	\$700	\$700
<b>2200 Office Supplies</b>	<b>\$15,770</b>	<b>\$21,080</b>	<b>\$25,580</b>
Subcategories: General Office	\$5,000	\$5,000	\$5,000
Janitorial Supplies	\$250	\$280	\$280
Printing	\$1,300	\$1,300	\$1,300
Postage	\$3,000	\$3,200	\$3,200
Copier Maintenance	\$720	\$500	\$800
Computer Software	\$2,500	\$2,500	\$2,500
Compliance Tablets	\$0	\$300	\$0
Office Furniture	\$2,500	\$2,500	\$6,000
Employee Appreciation	\$500	\$500	\$500
Laptop	\$0	\$1,000	\$2,000
Computer Replacement	\$0	\$4,000	\$4,000

SERVICES AND SUPPLIES RECAP

	FY 17/18	FY 18/19	FY 19/20
<b>2300 Professional Services</b>	<b>\$144,700</b>	<b>\$127,050</b>	<b>\$179,350</b>
Subcategories: BCC Coordinator	\$15,250	\$15,250	\$14,000
Payroll Services	\$2,000	\$2,000	\$2,000
Fiscal Audit	\$8,500	\$8,500	\$12,500
Services - I/T	\$6,000	\$6,000	\$7,500
Permits Pro/License Fee (one time)	\$0	\$0	\$4,000
Permits Pro/Support/Partial year	\$0	\$0	\$6,000
Legal Services	\$70,000	\$50,000	\$50,000
Board of Directors	\$8,000	\$8,000	\$8,000
Hearing Board	\$500	\$500	\$500
ARB Hot Spots	\$20,000	\$5,000	\$5,000
Safety & Compliance	\$1,500	\$1,500	\$2,000
Education Reimbursement	\$2,000	\$2,000	\$2,000
Alarm Surveillance	\$500	\$500	\$500
BCC Meeting Reimbursement	\$350	\$450	\$450
Microsoft Office - 365	\$0	\$0	\$5,000
Janitorial Services	\$6,800	\$6,800	\$6,800
Western Weather Services	\$350	\$350	\$400
Local Tax Assessment	\$550	\$600	\$600
Streamline Website Services	\$2,400	\$2,600	\$3,100
Air Quality Forecasting (AB617)	\$0	\$17,000	\$49,000
<b>2301 Consultant</b>	<b>\$27,500</b>	<b>\$27,500</b>	<b>\$122,000</b>
Subcategories: GASB Actuarials	\$0	\$0	\$3,000
Engineering Consultant	\$15,000	\$10,000	\$15,000
Advance Database Designs (O&G)	\$0	\$0	\$30,000
Advance Database Designs (Grant)	\$0	\$0	\$24,000
Gov Invest	\$0	\$0	\$0
Grants Planning Consultant	\$5,000	\$2,500	\$15,000
Accounting System	\$7,500	\$15,000	\$35,000
<b>2400 Publications-Public Notices</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$4,650</b>
Rule Publication	\$300	\$300	\$400
Appeal Democrat	\$150	\$150	\$150
CalPERS GASB 68 Report	\$1,300	\$1,300	\$1,000
Permit Publications	\$500	\$500	\$600
Public Notices	\$1,500	\$1,500	\$2,500
<b>2500 Rents &amp; Lease Equipment (copier)</b>	<b>\$2,145</b>	<b>\$1,690</b>	<b>\$1,820</b>
<b>2600 Lease - Building</b>	<b>\$37,889</b>	<b>\$37,889</b>	<b>\$37,889</b>
<b>2700 Small Tools</b>	<b>\$400</b>	<b>\$600</b>	<b>\$600</b>
Binoculars - Compliance	\$200	\$200	\$200
Cameras	\$0	\$200	\$200
Scientific Calculator	\$200	\$200	\$200

SERVICES AND SUPPLIES RECAP

	FY 17/18	FY 18/19	FY 19/20
<b>Travel-meetings/training</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$10,000</b>
Subcategories: CAPCOA APCO Meetings	\$3,000	\$3,000	\$3,000
EEP, TAC, BCC Meetings	\$200	\$200	\$200
Training	\$3,000	\$3,000	\$3,500
CAPCOA Mgr. Meetings	\$2,000	\$2,000	\$2,000
Planning Meetings	\$1,000	\$1,000	\$1,000
Safety Training	\$300	\$300	\$300
<b>2901 Travel - veh fuel/maint *</b>	<b>\$7,500</b>	<b>\$8,000</b>	<b>\$9,000</b>
Subcategories: Fuel (4 vehicles)	\$2,500	\$3,000	\$4,000
Maintenance	\$5,000	\$5,000	\$5,000
<b>2902 Travel - personal vehicle</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$3,100</b>
Personal Vehicle Use	\$500	\$500	\$500
Alternate Transportation Subsidy	\$100	\$100	\$100
APCO Vehicle Use	\$1,000	\$1,000	\$2,500
<b>3000 Utilites (gas/electric)</b>	<b>\$10,950</b>	<b>\$11,200</b>	<b>\$12,908</b>
Subcategories: PG&E	\$9,000	\$9,000	\$9,800
Water Services	\$1,200	\$1,450	\$1,500
Trash	\$750	\$750	\$1,608
<b>TOTAL - SERVICES &amp; SUPPLIES</b>	<b>\$327,898</b>	<b>\$350,905</b>	<b>\$530,819</b>
<b>60-03 Fixed Assets</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$40,000</b>
Subcategories: computer replacement	\$4,000	\$0	\$0
Survelliance Cameras	\$0	\$0	\$0
Laptop Computer	\$1,000	\$0	\$0
Oil/Gas-Farmer Vehicle	\$0	\$0	\$40,000
<b>TOTAL</b>	<b>\$332,898</b>	<b>\$350,905</b>	<b>\$570,819</b>



FY 19/20  
**FEATHER RIVER AQMD**  
**AB2766 ALLOCATED PROJECT FUNDS**

5/9/2019

Project #	Project Description	\$ Amt.	Expiration
N/A	FRAQMD Outreach Projects	\$2,000	*Various
N/A	FRAQMD Mini Project allocation for FY 19/2	\$15,000	*Various
N/A	FRAQMD Outstanding Mini Projects	\$8,000	*Various
VF17-04	City of Yuba City Sanborn Rd Improvement (I)	\$86,900	12/31/2019
VF18-01	Yuba-Sutter Transit Bus Pass	\$91,750	3/31/2020
VF18-03	Yuba-Sutter Transit Live Oak Expansion	\$5,000	12/31/2019
VF18-04	Sutter County AG Kill the Bug	\$1,427	12/31/2019
VF18-05	City of Yuba City School Crossing	\$80,000	12/31/2019
VF18-06	Yuba Water Agency Ride Share	\$11,458	12/31/2019
N/A	First Thursday Dinners	\$1,500	N/A
<b>BALANCE</b>		<b>\$303,035</b>	

\*Various - one year from date of agreement(s)

**REGULATION VII - FEES****3.00%      3.60%****Rules affected by the Final FY 19/20 CPI Adjustment**

Rule	Fee Source	CPI	
		FY 18/19	FY 19/20
7.4(B)	Application for New or Modified - Filing Fee	\$138.00	\$143.00
7.6(B)(1)	Renewal - Base Fee	\$101.00	\$104.50
7.6(B)(2)(a)	Renewal - Emissions /ton (TOG, NOx, SOx, PM)	\$9.23	\$9.56
7.6(B)(2)(b)	Renewal - Emissions /ton (CO)	\$2.33	\$2.41
7.7(A)	Billable Rate	\$84.00	\$87.00
7.7(A)	Billable Rate - Expedite	\$129.00	\$130.00
7.12	Transfer Fee	\$41.00	\$42.50

**Other Fees Specified in Regulation VII**

Rule	Fee Source	
7.1(A)	Hearing Board Filing Fee	\$112.00
7.1(B)	Hearing Board Per Diem Fee (per member)	\$50.00
7.5(A)(1)	Notification of Operation - Well Drilling	\$105.00
7.8(A)(1)	Ag Burning Base Fee	\$42.00
7.8(A)(2)	Rice Acre Additional Fee (per acre)	\$0.85
7.8(A)(3)	Additional Fee fields over 20 acres (per acre)	\$0.42
7.8(A)(4)	Orchard Removal Not Meeting Drying time (p/orct)	\$85.00
7.8(B)	Residential Burning	\$25.00
7.8(C)	Special Burning no inspection	\$34.00
7.8(C)	Special Burning with inspection	\$85.00
7.10(B)(1)	Indirect Source Fee - Residential (per unit)	\$15.00
7.10(B)(2)	Indirect Source Fee - Commercial (per square foot)	\$0.06
7.10(B)(3)	Indirect Source Fee - Industrial (per square foot)	\$0.04
7.11(A)	ERC - Biomass Open Burning	\$60.00
7.11(B)	ERC - Other Sources	\$224.00
7.11(C)	ERC - Modification of Certificate	\$30.00
7.11(D)	ERC - Transfer of Certificate	\$30.00
7.11(F)	ERC - Replacement Certificate	\$30.00

**Other Fees Not Specified in the Regulation**

Rule	Fee Source	References Rule
7.1(C)	District Time at Billable Rate	7.7
7.1(D)	Transcript Costs	cost
7.2	Analysis Fee	cost
7.3	Technical Report Fee	cost & 7.7
7.9(C)	Air Toxics Hot Spots	7.7, H&S 90700,

FY 2018/19  
FUND #725

BUDGET VS. ACTUAL

SALARIES AND BENEFITS		Budgeted	Unbudgeted	Actual	
Acct #	Description	FY 18/19	Transfers FY 18/19	Expenditures FY 18/19	Balance
0101	Salaries	770,514	(6,000)	713,624.31	<sup>1</sup> 50,889.69
\$101	Vacation Buy Back	2,719		920.00	1,799.00
0101-1	CalPERS 457 Contribution	6,000		5,050.00	950.00
0101-2	Bi-Lingual Benefit	600		0.00	600.00
0104	Overtime	1,000		0.00	1,000.00
0205	Medicare	12,328		9,951.43	2,376.57
0201	PERS - employee	0		0.00	0.00
0202	PERS - employer	75,011		67,126.07	7,884.93
0202-1	Unfunded Liability	45,884		45,884.00	0.00
0204	Group Health Ins.	153,487	6,000	158,398.89	1,088.11
0204-1	PERS Retiree OBEP	3,000		3,000.00	0.00
0206	Workers Comp.	14,102		13,902.53	199.47
0208	Unemployment Ins.	4,550		1,665.50	2,884.50

<b>SALARY TOTAL (725)</b>	<b>1,089,195</b>	<b>0.00</b>	<b>1,019,522.73</b>	<b>69,672.27</b>
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SERVICE AND SUPPLIES		Budgeted	Unbudgeted	Actual	
		FY 18/19	Transfers FY18/19	Expenditures FY 18/19	Balance
1200	Communications	10,536		8,397.55	2,138.45
1500	Insurance	15,700		15,653.56	46.44
1700	Maintenance - Equip	3,275		931.92	2,343.08
1800	Bldg Maintenance & Improvement	68,835	(800.00)	8,510.78	<sup>2</sup> 59,524.22
2000	Memberships	2,700		2,213.00	487.00
2200	Office Supplies	21,080		16,315.51	4,764.49
2300	Professional Services	127,050	60,000.00	141,991.87	<sup>3</sup> 45,058.13
2301	Consultant	27,500		10,195.00	17,305.00
2400	Publications	3,750		2,761.98	988.02
2500	Rents/Lease - Equipment	1,690	200.00	1,557.24	332.76
2600	Rents/Lease - Struct	37,889.00		37,888.45	0.55
2700	Small Tools	600		0.00	600.00
2900	Travel-meetings	9,500		3,441.43	6,058.57
2901	Transportation-oil\gas	8,000		5,073.46	2,926.54
2902	Transportation - Priv	1,600	600.00	1,533.16	666.84
3000	Utilities	11,200		10,331.55	868.45
6003	Fixed Assets	0		0.00	0.00
<b>TOTAL</b>		<b>350,905</b>	<b>60,000</b>	<b>266,796.46</b>	<b>144,108.54</b>

<b>TOTAL BUDGET</b>	<b>1,440,100</b>	<b>60,000</b>	<b>1,286,319.19</b>	<b>213,780.81</b>
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<sup>1</sup> (01-01) Budget allocation transfer to Health (02-04) per approval at the 6/3/19 Board Meeting

<sup>2</sup> (18-00) Budget allocation transfer to Rents/Lease Equip acct (25-00) and Transportation-Priv acct (29-02) per approval at the 6/3/19 Board Meeting

<sup>3</sup> (80-03) Budget allocation transfer to Professional Services acct (23-00) per approval at the 6/3/19 Board Meeting

FY 2018/19  
FUND #725

## BUDGET VS. ACTUAL

REVENUE	Description	Budgeted FY 18/19	Actual Revenue FY 18/19	Difference
Account #				
1611	Annual Permits	360,000	406,910.60	46,910.60
1612	New Applications	70,000	93,590.75	23,590.75
1612-1	Engine Registration	36,000	43,662.50	7,662.50
1612-2	PERP Inspections	18,000	21,897.54	3,897.54
1613	Open Burning	68,000	70,128.44	2,128.44
1614	Oil and Gas Program	75,000	75,000.00	0.00
2201	Penalties	30,000	77,045.50	47,045.50
42-01	DMV Funds	540,000	603,012.40	63,012.40
9825	Interest	20,000	48,388.02	28,388.02
6201	State Subvention	68,800	68,800.00	0.00
6201-01	State Subvention - Supplemental	24,200	25,832.96	1,632.96
9890	Indirect Sources	22,000	24,566.94	2,566.94
9891	Air Toxics Hot Spots	5,000	471.00	-4,529.00
9892	Emission Reduction Credits	400	180.00	-220.00
9893	Military/DTSC	1,000	517.07	-482.93
9899	Miscellaneous	3,100	94,738.45	91,638.45
9899-1	AB923 Admin	17,000	18,897.88	1,897.88
9899-2	Moyer Admin	43,000	182,812.56	139,812.56
9899-3	AB617 Community Air Protection Gran	28,961	28,961.00	0.00
9899-4	Woodstove Admin		17,100.00	17,100.00
9899-5	AB134 CAP Admin		31,250.00	31,250.00
	Account Adjustments		0.00	0.00
<b>SUBTOTAL</b>		<b>1,430,461</b>	<b>1,933,763.61</b>	<b>503,302.61</b>

	Budgeted	Unbudgeted Transfers	Unbudgeted Expenditures	Balance
8001	General Reserves	600,000	0.00	600,000.00
8002	Capital Improvement	235,397	0.00	235,397.00
8003	Appropriation to Contingencies	621,451	60,000 <sup>8</sup>	561,451.00
2801	AB2766 Blue Sky Project Reserves	53,000	0	53,000.00
<b>RESERVE TOTAL:</b>		<b>1,509,848</b>	<b>60,000</b>	<b>1,449,848.00</b>
8001	State Reserve Moyer (tracking)	100,000.00		100,000.00
8003	Future Vehicle Expense	50,000.00		50,000.00
8003	Cal Pers Unfunded Liability	56,000.00		56,000.00
8003	GASB 45 OPEB Cost	60,000.00		60,000.00
<b>FUTURE RESERVE COSTS</b>		<b>266,000</b>	<b>0</b>	<b>1,715,848.00</b>
<b>TOTAL BUDGETED REVENUE</b>		<b>1,775,848</b>		

	Budgeted	Unbudgeted Transfers	Actual Expended	Balance
Estimated funds for Project allocation	262,000.00	0.00	11,665.45	250,334.55
Contingency Reserves (80-03)	0.00		0.00	0.00
<b>Proposed Balance for project allocation</b>	<b>262,000</b>		<b>11,665.45</b>	<b>250,334.55</b>

	Budgeted	Actual Expended FY 18/19	Balance FY 18/19
Allocation to Projects Outstanding	239,574.00	129,706.74	109,867.26
<b>Projects Expenses</b>	<b>239,574.00</b>	<b>129,706.74</b>	<b>109,867.26</b>

	Total Budgeted Revenue FY 18/19	Total Actual Revenue FY 18/19
<b>TOTAL REVENUE:</b>	<b>3,206,309</b>	<b>1,933,763.61</b>
ACTUAL PROJECTS OUTSTANDING EXPENDITURES		129,706.74
ACTUAL CURRENT PROJECTS EXPENDITURES		11,665.45
TOTAL EXPENDITURES:		266,796.46
TOTAL SALARY EXPENDITURES:		1,019,522.73
<sup>4</sup> Unbudgeted Revenue - \$70,000.00 - Settlement and \$20,317.73 AB197 Admin		
<sup>5</sup> Unbudgeted Revenue - \$136,515 - \$10,537 Moyer State Reserve Admin; \$125,975 Farmer Grant Admin		
<sup>6</sup> Unbudgeted Revenue - \$17,100.00 Woodstove Admin		
<sup>7</sup> Unbudgeted Revenue - \$31,250.00 AB 134 CAP Admin		
<sup>8</sup> (80-03) Budget allocation transfer to Professional Services acct (23-00) per approval at the 6/3/19 Board Meeting		
Fiscal Year 17/18 Carry Over		2,287,061.26
<b>FUND BALANCE 18/19</b>		<b>2,793,133.49</b> Auditor: \$2,793,406