

**Northern Sierra Air Quality Management District**  
**Governing Board of Directors**  
**Agenda**  
**Special Board Meeting**

**Thursday**  
**June 20, 2024**  
**9:00 AM**

**Dwight Ceresola, Chair**  
**Plumas County Supervisor, District One**

**Tom McGowan, Vice-Chair**  
**Plumas County Supervisor, District Three**

**Ed Scofield**  
**Nevada County Supervisor, District Two**

**Hardy Bullock**  
**Nevada County Supervisor, District Five**

**Paul Roen, Chair**  
**Sierra County Supervisor, District Three**

**Lee Adams, Vice-Chair**  
**Sierra County Supervisor, District One**

**Alternates:**

**Susan Hoek, Nevada County Supervisor, District Four**  
**Lila Heuer, Sierra County Supervisor, District Two**  
**Jeff Engel, Plumas County Supervisor, District Five**

**Northern Sierra Air Quality Management District**  
**Julie Hunter, Air Pollution Control Officer**

**Grass Valley Office**  
**200 Litton Drive, Ste 320**  
**Grass Valley, CA 95945**  
**(530) 274-9360**

**Portola Office**  
**257 E. Sierra, Unit E.**  
**Portola, CA 96122**  
**(530) 832-0102**

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**NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING**

**June 20, 2024  
9:00 A.M.**

**This meeting will be held by videoconference/telephone at the following locations:**

**(Site A) VIDEOCONFERENCE/TELEPHONE CONFERENCE  
Northern Sierra Air Quality Management District (Headquarters)  
200 Litton Drive, Conference Room 316  
Grass Valley, California**

**(Site B) VIDEOCONFERENCE/TELEPHONE CONFERENCE  
Northern Sierra Air Quality Management District (Northern Office)  
257 E. Sierra Street, Unit E  
Portola, California**

**(Site C) VIDEOCONFERENCE/TELEPHONE CONFERENCE  
Nevada County Supervisor Office  
10183 Truckee Airport Road  
Truckee, California**

**(Site D) VIDEOCONFERENCE/TELEPHONE CONFERENCE  
Sierra County Courthouse  
100 Courthouse Square  
Downieville, CA 95936**

**All items on the agenda may be acted upon by the Board of Directors. No action will be taken nor discussion held at the meeting on business not appearing on the posted agenda.**

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- I. Standing Orders:**
  - A. Call to Order
  - B. Roll call and determination of quorum.
  - C. Public Comment: For items **NOT** appearing on the agenda and within the jurisdiction of the Board. The public may comment on Agenda items as they are discussed.
- II. Administrative Report (Action/Discussion Items)**
  - A. Public Hearing for FY 2024-2025 Preliminary Operating and Restricted Budget.
- III. Concerns of Board** - The Board may at this time bring up matters it wishes to discuss at the next Board Meeting, as long as no discussions are conducted and no actions are taken, in compliance with the Brown Act.
- VI. Schedule next Meeting** – Video/Phone Conference June 24, 2024 @ 1:00 PM
- V. Adjournment**

**PERSONS DESIRING TO ADDRESS THE BOARD**

Meetings of the Board of Directors shall be conducted by the Chairperson in a manner consistent with the policies of the District. The latest edition of Robert's Rules of Order, Revised shall also be used as a general guideline for meeting protocol. District policies shall prevail whenever they are in conflict with Robert's Rules of Order, Revised.

All Board meetings shall commence at the time stated on the agenda and shall be guided by same.

**PUBLIC COMMENT:**

Provisions for permitting any individual or group to address the Board concerning any item on the agenda of a special meeting, or to address the Board at a regular meeting on any subject that lies within the jurisdiction of the Board of Directors, shall be as follows:

Three (3) minutes may be allotted to each speaker and a maximum of fifteen (15) minutes to each subject matter.

No boisterous conduct shall be permitted at any Board meeting. Persistence in boisterous conduct shall be grounds for summary termination, by the Chairperson, of that person's privilege of address.

No oral presentation shall include charges or complaints against any District employee, regardless of whether or not the employee is identified in the presentation by name or by another reference which tends to identify. All charges or complaints against employees shall be submitted to the Board of Directors under provisions contained in District Policy 1030.

Willful disruption of any of the meetings of the Board of Directors shall not be permitted. If the Chairperson finds that there is in fact willful disruption of any meeting of the Board, he/she may order the room cleared and subsequently conduct the Board's business without the audience present. In such an event, only matters appearing on the agenda may be considered in such a session.

After clearing the room, the Chairperson may permit those persons who, in his/her opinion, were not responsible for the willful disruption to re-enter the meeting room.

Duly accredited representatives of the news media, whom the Chairperson finds not to have participated in the disruption, shall be admitted to the remainder of the meeting.

Members of the public are given the opportunity to address the Board of Directors directly at each teleconference location.

**POSTING AGENDA:**

This agenda was posted at least 72 hours prior to the regular meeting at the following locations: Eric Rood Government Center in Nevada City, The Plumas County Courthouse in Quincy, the Litton Building in Grass Valley, Northern Air District office in Portola, the Plumas County Board of Supervisors Chambers in Quincy, Sierra County Courthouse Square in Downieville. **The agenda and board packet are available on-line prior to the Board Meeting at [www.myairdistrict.com](http://www.myairdistrict.com)**

**To:** Northern Sierra Air Quality Management District Board of Directors

**From:** Julie Hunter, Air Pollution Control Officer

**Date:** June 20, 2024

**Agenda Item: II.A**

**Agenda Description:** Public Hearing for FY 2024-2025 Preliminary Operating and Restricted Budget

**Summary:** The District has issued a public notice for this hearing. 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 summary of the budget and a line-item spreadsheet of both the Restricted and Operating Budgets is attached.

**Requested Action:**

1. Open a public hearing to receive comments on the District's Preliminary FY 2024-2025 Budget
2. Provide direction to staff on Preliminary FY 2024-2025 Budget
3. Close public hearing

**ROLL CALL VOTE REQUESTED**

**Attachments:**

1. [Preliminary FY 2024/2025 Budget Report](#)
  2. [Preliminary FY 2024/2025 Operating Budget](#)
  3. [Preliminary FY 2024/2025 Restricted Budget](#)
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DISTRICT HEADQUARTERS

200 Litton Drive, Suite 320  
Grass Valley, CA 95945  
(530) 274-9360 / FAX (530) 274-7546  
Email: [office@myairdistrict.com](mailto:office@myairdistrict.com)  
[www.myairdistrict.com](http://www.myairdistrict.com)

NORTHERN FIELD OFFICE

257 E. Sierra, Unit E  
Mailing Address: P.O. Box 2227  
Portola, CA 96122  
(530) 832-0102/FAX (530) 832-0101

**FISCAL YEAR 2024/2025  
CAPITAL BUDGET  
Preliminary Report**

**June 20, 2024**

## **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 AB2766 grant funding cycle lags behind the fiscal year by approximately 2 years, and is funded each calendar year. For example DMV funds will be received January 2023 through December of 2023. These funds will be deposited fully by March of 2024 and are eligible to be spent January 1, 2025. This funding cycle is place so that the District 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.

#### **AB923 DMV Surcharge Fees and Programs**

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

#### **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.

The District receives \$200,000 annually and is given 12.5% as an administrative fee, leaving \$175,000 for the grant program and \$25,000 administrative fee which is revenue for the internal operating budget. All interest earned from the program funds are placed back into the restricted budget per contractual requirements.

### **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 business owners of commercial lawn and garden equipment to replace their older combustion powered lawn and garden equipment with zero-emission battery-electric equipment. The District receives 12.5% of the funds as an administrative fee, and all interest earned is placed back into the restricted budget as program funds. This program has many funding restrictions determined by the state and staff is currently in development of a grant program to award these funds.

### **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 low Nox engines.” The VNRM program is modeled on the criteria and requirements in the Moyer Guidelines.

### **FARMER Shared Pool**

CARB 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 for agricultural equipment. 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 NSAQMD entered into an independent contract for management and distribution of the FARMER Funds. All funds received are earmarked for specific projects and it is unknown what, if any, FARMER funds the District will receive annually.

### **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.

### **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 outside of the Portola TAG program.



## **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 \$186,457. The majority of this difference is from switching IT and website design companies and incorporating web design into the budget, which is an additional \$10,000 annually. The new website will be ADA compliant, AB232 compliant and have many features that will assist staff in streamlining current tasks, such as Board Meeting notifications, archives, and reports, creating email listservs, notifications to citizens on burn day status, health advisories and curtailment.

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**

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 24-25**

The District has hired two APCS I and a part-time APCS I (assigned specifically to TAG projects). The Deputy APCO retired December 29, 2023, this position is still vacant. The APCO does not plan to fill the Deputy APCO position at this time, but will start a progressive plan with current staff.

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

**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.

**1. Equipment Replacements/Fixed Assets**

Clientworks, the Districts IT company, keeps a list of equipment and their respective depreciation rates and informs the APCO of equipment of depreciated equipment. \$50,000 was expended in FY23-24 to replace the District vehicle, the Dodge pickup.

**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 2024-2025. This includes purchasing ads for emission reductions, incentive and grant programs. The District is also requesting additional funds for the prescribed fire grant to specifically conduct public outreach and education surrounding prescribed fire.

**Summary**

Expected operating expenditures exceeds expected operating revenues by \$186,457. 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 Preliminary Operating Budget Yearly Comparison Fiscal Years 23/24 and 24/25

	Jul '23 - Jun 24	Jul '24 - Jun 25
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>10-4000 · Operating Income</b>		
<b>10-4001 · Permits &amp; Fees</b>		
10-4002 · Permit to Operate/Source Fees	38,000.00	38,000.00
10-4004 · Vapor Recovery	21,000.00	21,000.00
10-4005 · Variance Application	1,000.00	1,500.00
10-4006 · Source Test Expires 6/30/2024	2,250.00	
10-4007 · Prescribed Burning	20,000.00	20,000.00
10-4008 · Woodstove Inspections	2,000.00	2,000.00
10-4010 · Title V	35,000.00	35,000.00
10-4013 · Fire Dept Response Fee	500.00	0.00
<b>Total 10-4001 · Permits &amp; Fees</b>	<b>119,750.00</b>	<b>117,500.00</b>
10-4100 · Penalties, Permitted Source	10,000.00	10,000.00
10-4101 · Penalties, Open Burning	2,500.00	2,500.00
<b>10-4200 · Intergovernmental Revenue Total</b>		
10-4201 · State Subvention	115,000.00	120,000.00
10-4202 · Subventi Supple Expires 6/30/24	3,500.00	
10-4203 · County Contributions	62,669.00	65,000.00
10-4204 · 103 Monitoring	57,000.00	70,000.00
10-4206 · AB2766 Motor Vehicle Subvention	335,000.00	300,000.00
10-4207 · PERP Pass-Thru	25,000.00	25,000.00
10-4208 · AB923 Operating	2,800.00	3,000.00
10-4209 · TAG 2015, Expire 6/30/24	0.00	0.00
10-4210 · TAG 2018, Admin Fee	75,000.00	50,000.00
10-4211 · AB 197 G21-EIDG-20	8,600.00	8,600.00
10-4212 · Rx Grant	1,000.00	75,000.00
10-4213 · Rx Fire Staff Expire 6/30/24	75,000.00	0.00
10-4214 · TAG 2015 Burnwis Expire 6/30/24	0.00	0.00
10-4215 · Carl Moyer Admin Fee	25,000.00	25,000.00
10-4220 · Woodsmoke Reduction Prog-Admin	0.00	25,000.00
10-4222 · Farmer Prgm, Pooled Share Admin	0.00	20,000.00
10-4225 · TAG 2020, Admin Fee	0.00	10,000.00
10-4227 · TAG 2018 Burnwise Salary	0.00	45,000.00
10-4232 · PrescribeBurn Expire 6/30/24	1,000.00	
10-4233 · AB617 Implementation Admin	0.00	5,319.00
<b>Total 10-4200 · Intergovernmental Revenue Total</b>	<b>786,569.00</b>	<b>846,919.00</b>
<b>10-4300 · Other Income</b>		
10-4302 · Other Income, Sale of Asset	0.00	0.00
10-4304 · Other Income, Miscellaneous	100.00	
<b>Total 10-4300 · Other Income</b>	<b>100.00</b>	<b>0.00</b>
<b>10-4310 · Interest Earned - Operating</b>		
10-4311 · Interest Earned from Restricted	0.00	15,000.00
10-4310 · Interest Earned - Operating - Other	35,000.00	20,000.00
<b>Total 10-4310 · Interest Earned - Operating</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Total 10-4000 · Operating Income</b>	<b>953,919.00</b>	<b>1,011,919.00</b>
<b>Total Income</b>	<b>953,919.00</b>	<b>1,011,919.00</b>
<b>Gross Profit</b>	<b>953,919.00</b>	<b>1,011,919.00</b>

## Northern Sierra Air Quality Management District Preliminary Operating Budget Yearly Comparison Fiscal Years 23/24 and 24/25

Expense	Jul '23 - Jun 24	Jul '24 - Jun 25
<b>10-5994 · Total All Operating Expenses</b>		
<b>10-5990 · Total Salary &amp; Benefits</b>		
<b>10-5001 · Salaries</b>		
10-5002 · Permanent Salaries	551,552.00	579,941.00
10-5006 · Overtime Pay	1,000.00	1,000.00
10-5007 · TexMed (in lieu of Health Insur	3,840.00	7,680.00
10-5008 · Vehicle Allowance	0.00	6,000.00
<b>Total 10-5001 · Salaries</b>	556,392.00	594,621.00
<b>10-5010 · Employee Benefits</b>		
10-5011 · Medicare/FICA	9,505.00	8,521.00
10-5013 · ETT Employment Training Tax	0.00	350.00
10-5014 · CA Unemployment Insurance TAX	1,120.00	1,200.00
10-5015 · Workers' Comp Insurance	6,114.00	7,000.00
10-5016 · Employee Health Plan Exp	0.00	
10-5017 · Health Plan - Retirees	29,280.00	39,556.00
10-5018 · Health Plan - Employees	84,600.00	57,600.00
10-5019 · Dental/Vision Care	12,500.00	10,000.00
10-5020 · PERS -ER Classic Expire 6/30/24	58,988.00	
10-5022 · PERS Classic and PEPRA UAL	118,798.00	106,000.00
10-5023 · PERS PEPRA -ER Contribution	0.00	47,444.00
10-5027 · 457 (b) Plan ER Contribution	0.00	4,800.00
<b>Total 10-5010 · Employee Benefits</b>	320,905.00	282,471.00
<b>Total 10-5990 · Total Salary &amp; Benefits</b>	877,297.00	877,092.00
<b>10-5991 · Operating Expenses</b>		
<b>10-5200 · General Office Expenses</b>		
10-5202 · Office Supplies	10,000.00	10,000.00
10-5204 · Postage/Shipping	800.00	500.00
10-5207 · Non-Cap - Office Equipment	3,400.00	5,000.00
10-5259 · Legal Notices, Publi	2,000.00	2,000.00
10-5301 · Information Technology	35,000.00	45,000.00
10-5390 · Miscellaneous Exp	1,000.00	
<b>Total 10-5200 · General Office Expenses</b>	52,200.00	62,500.00
<b>10-5215 · Air &amp; Ozone Monitoring</b>		
10-5201 · PM2.5 Expenditure	12,000.00	10,000.00
10-5206 · Ozone Monitoring	4,000.00	1,000.00
<b>Total 10-5215 · Air &amp; Ozone Monitoring</b>	16,000.00	11,000.00
<b>10-5225 · Dues &amp; Subscription</b>		
10-5203 · References, Subscrip	300.00	300.00
10-5205 · Memberships	5,500.00	6,000.00
<b>Total 10-5225 · Dues &amp; Subscription</b>	5,800.00	6,300.00
<b>10-5250 · Rents &amp; Utilities</b>		
10-5253 · Rent, Grass Valley	35,259.00	45,360.00
10-5254 · Rent, Portola	7,145.00	6,700.00
10-5255 · Utilities, Grass Valley	3,000.00	4,000.00
10-5256 · Utilities, Portola	2,700.00	4,000.00
10-5257 · Rent PM2.5 Expires 6/30/24	20,915.00	
<b>Total 10-5250 · Rents &amp; Utilities</b>	69,019.00	60,060.00
<b>10-5251 · Communications</b>	17,500.00	15,000.00
<b>10-5258 · Liability Insurance</b>	12,000.00	19,000.00

## Northern Sierra Air Quality Management District Preliminary Operating Budget Yearly Comparison Fiscal Years 23/24 and 24/25

	Jul '23 - Jun 24	Jul '24 - Jun 25
<b>10-5300 · Professional Fees</b>		
10-5311 · Legal	3,000.00	2,000.00
10-5312 · Office Assistance	0.00	31,824.00
10-5313 · Accounting	30,000.00	28,000.00
10-5314 · Financial Auditor	18,500.00	20,000.00
10-5315 · Governing Board	3,500.00	4,000.00
10-5319 · Human Resources	15,000.00	15,000.00
10-5320 · TAG 2018	0.00	4,000.00
<b>Total 10-5300 · Professional Fees</b>	70,000.00	104,824.00
<b>10-5325 · Repair &amp; Maintenances</b>		
10-5303 · Office Maint.	1,500.00	4,600.00
10-5305 · Vehicles Maint.	4,000.00	5,000.00
<b>Total 10-5325 · Repair &amp; Maintenances</b>	5,500.00	9,600.00
<b>10-5350 · Travel &amp; Conference</b>		
10-5351 · Travel/Conferences	3,000.00	11,000.00
10-5352 · Travel Expire 6/30/24	8,000.00	0.00
10-5353 · Mileage	7,000.00	5,000.00
10-5354 · Private Car Mile Expire 6/30/24	2,000.00	0.00
<b>Total 10-5350 · Travel &amp; Conference</b>	20,000.00	16,000.00
<b>Total 10-5991 · Operating Expenses</b>	268,019.00	304,284.00
<b>10-5992 · Pass-thru Funds</b>		
10-5402 · Alternate Commute Program	750.00	500.00
10-5404 · ABR AB2588	1,400.00	
10-5405 · Public Education Program	10,000.00	5,000.00
10-5406 · Fire Dept Res Reimbu	1,500.00	1,500.00
<b>Total 10-5992 · Pass-thru Funds</b>	13,650.00	7,000.00
<b>10-5993 · Fixed Asset Purchases Summary</b>		
10-5601 · Fixed Assets Office	5,000.00	5,000.00
10-5602 · Fixed Assets Field	5,000.00	5,000.00
10-5603 · Fixed Assets Vehicles	50,000.00	
<b>Total 10-5993 · Fixed Asset Purchases Summary</b>	60,000.00	10,000.00
<b>Total 10-5994 · Total All Operating Expenses</b>	1,218,966.00	1,198,376.00
<b>Total Expense</b>	1,218,966.00	1,198,376.00
<b>Net Ordinary Income</b>	-265,047.00	-186,457.00
<b>Net Income</b>	-265,047.00	-186,457.00

# Northern Sierra Air Quality Management District Preliminary Operating Budget Yearly Comparison

06/04/24

Accrual Basis

Fiscal Years 23/24 and 24/25

	TOTAL
	Jul '23 - Jun 25
Ordinary Income/Expense	
Income	
10-4000 · Operating Income	
10-4001 · Permits & Fees	
10-4002 · Permit to Operate/Source Fees	76,000.00
10-4004 · Vapor Recovery	42,000.00
10-4005 · Variance Application	2,500.00
10-4006 · Source Test Expires 6/30/2024	2,250.00
10-4007 · Prescribed Burning	40,000.00
10-4008 · Woodstove Inspections	4,000.00
10-4010 · Title V	70,000.00
10-4013 · Fire Dept Response Fee	500.00
	237,250.00
Total 10-4001 · Permits & Fees	237,250.00
10-4100 · Penalties, Permitted Source	20,000.00
10-4101 · Penalties, Open Burning	5,000.00
10-4200 · Intergovernmental Revenue Total	
10-4201 · State Subvention	235,000.00
10-4202 · Subventi Supple Expires 6/30/24	3,500.00
10-4203 · County Contributions	127,669.00
10-4204 · 103 Monitoring	127,000.00
10-4206 · AB2766 Motor Vehicle Subvention	635,000.00
10-4207 · PERP Pass-Thru	50,000.00
10-4208 · AB923 Operating	5,800.00
10-4209 · TAG 2015, Expire 6/30/24	0.00
10-4210 · TAG 2018, Admin Fee	125,000.00
10-4211 · AB 197 G21-EIDG-20	17,200.00
10-4212 · Rx Grant	76,000.00
10-4213 · Rx Fire Staff Expire 6/30/24	75,000.00
10-4214 · TAG 2015 Burnwis Expire 6/30/24	0.00
10-4215 · Carl Moyer Admin Fee	50,000.00
10-4220 · Woodsmoke Reduction Prog-Admin	25,000.00
10-4222 · Farmer Prgm, Pooled Share Admin	20,000.00
10-4225 · TAG 2020, Admin Fee	10,000.00
10-4227 · TAG 2018 Burnwise Salary	45,000.00
10-4232 · PrescribeBurn Expire 6/30/24	1,000.00
10-4233 · AB617 Implementation Admin	5,319.00
	1,633,488.00
Total 10-4200 · Intergovernmental Revenue Total	1,633,488.00
10-4300 · Other Income	
10-4302 · Other Income, Sale of Asset	0.00
10-4304 · Other Income, Miscellaneous	100.00
	100.00
Total 10-4300 · Other Income	100.00
10-4310 · Interest Earned - Operating	
10-4311 · Interest Earned from Restricted	15,000.00
10-4310 · Interest Earned - Operating - Other	55,000.00
	70,000.00
Total 10-4310 · Interest Earned - Operating	70,000.00
Total 10-4000 · Operating Income	1,965,838.00
Total Income	1,965,838.00
Gross Profit	1,965,838.00

## Northern Sierra Air Quality Management District Preliminary Operating Budget Yearly Comparison Fiscal Years 23/24 and 24/25

	TOTAL
	Jul '23 - Jun 25
<b>Expense</b>	
10-5994 · Total All Operating Expenses	
10-5990 · Total Salary & Benefits	
10-5001 · Salaries	
10-5002 · Permanent Salaries	1,131,493.00
10-5006 · Overtime Pay	2,000.00
10-5007 · TexMed (in lieu of Health Insur	11,520.00
10-5008 · Vehicle Allowance	6,000.00
<b>Total 10-5001 · Salaries</b>	<b>1,151,013.00</b>
10-5010 · Employee Benefits	
10-5011 · Medicare/FICA	18,026.00
10-5013 · ETT Employment Training Tax	350.00
10-5014 · CA Unemployment Insurance TAX	2,320.00
10-5015 · Workers' Comp Insurance	13,114.00
10-5016 · Employee Health Plan Exp	0.00
10-5017 · Health Plan - Retirees	68,836.00
10-5018 · Health Plan - Employees	142,200.00
10-5019 · Dental/Vision Care	22,500.00
10-5020 · PERS -ER Classic Expire 6/30/24	58,988.00
10-5022 · PERS Classic and PEPRA UAL	224,798.00
10-5023 · PERS PEPRA -ER Contribution	47,444.00
10-5027 · 457 (b) Plan ER Contribution	4,800.00
<b>Total 10-5010 · Employee Benefits</b>	<b>603,376.00</b>
<b>Total 10-5990 · Total Salary &amp; Benefits</b>	<b>1,754,389.00</b>
10-5991 · Operating Expenses	
10-5200 · General Office Expenses	
10-5202 · Office Supplies	20,000.00
10-5204 · Postage/Shipping	1,300.00
10-5207 · Non-Cap - Office Equipment	8,400.00
10-5259 · Legal Notices, Publi	4,000.00
10-5301 · Information Technology	80,000.00
10-5390 · Miscellaneous Exp	1,000.00
<b>Total 10-5200 · General Office Expenses</b>	<b>114,700.00</b>
10-5215 · Air & Ozone Monitoring	
10-5201 · PM2.5 Expenditure	22,000.00
10-5206 · Ozone Monitoring	5,000.00
<b>Total 10-5215 · Air &amp; Ozone Monitoring</b>	<b>27,000.00</b>
10-5225 · Dues & Subscription	
10-5203 · References, Subscrip	600.00
10-5205 · Memberships	11,500.00
<b>Total 10-5225 · Dues &amp; Subscription</b>	<b>12,100.00</b>
10-5250 · Rents & Utilities	
10-5253 · Rent, Grass Valley	80,619.00
10-5254 · Rent, Portola	13,845.00
10-5255 · Utilities, Grass Valley	7,000.00
10-5256 · Utilities, Portola	6,700.00
10-5257 · Rent PM2.5 Expires 6/30/24	20,915.00
<b>Total 10-5250 · Rents &amp; Utilities</b>	<b>129,079.00</b>
10-5251 · Communications	32,500.00
10-5258 · Liability Insurance	31,000.00

**Northern Sierra Air Quality Management District**  
**Preliminary Operating Budget Yearly Comparison**  
**Fiscal Years 23/24 and 24/25**

	<b>TOTAL</b>
	<b>Jul '23 - Jun 25</b>
<b>10-5300 · Professional Fees</b>	
10-5311 · Legal	5,000.00
10-5312 · Office Assistance	31,824.00
10-5313 · Accounting	58,000.00
10-5314 · Financial Auditor	38,500.00
10-5315 · Governing Board	7,500.00
10-5319 · Human Resources	30,000.00
10-5320 · TAG 2018	4,000.00
<b>Total 10-5300 · Professional Fees</b>	<b>174,824.00</b>
<b>10-5325 · Repair &amp; Maintenances</b>	
10-5303 · Office Maint.	6,100.00
10-5305 · Vehicles Maint.	9,000.00
<b>Total 10-5325 · Repair &amp; Maintenances</b>	<b>15,100.00</b>
<b>10-5350 · Travel &amp; Conference</b>	
10-5351 · Travel/Conferences	14,000.00
10-5352 · Travel Expire 6/30/24	8,000.00
10-5353 · Mileage	12,000.00
10-5354 · Private Car Mile Expire 6/30/24	2,000.00
<b>Total 10-5350 · Travel &amp; Conference</b>	<b>36,000.00</b>
<b>Total 10-5991 · Operating Expenses</b>	<b>572,303.00</b>
<b>10-5992 · Pass-thru Funds</b>	
10-5402 · Alternate Commute Program	1,250.00
10-5404 · ABR AB2588	1,400.00
10-5405 · Public Education Program	15,000.00
10-5406 · Fire Dept Res Reimbu	3,000.00
<b>Total 10-5992 · Pass-thru Funds</b>	<b>20,650.00</b>
<b>10-5993 · Fixed Asset Purchases Summary</b>	
10-5601 · Fixed Assets Office	10,000.00
10-5602 · Fixed Assets Field	10,000.00
10-5603 · Fixed Assets Vehicles	50,000.00
<b>Total 10-5993 · Fixed Asset Purchases Summary</b>	<b>70,000.00</b>
<b>Total 10-5994 · Total All Operating Expenses</b>	<b>2,417,342.00</b>
<b>Total Expense</b>	<b>2,417,342.00</b>
<b>Net Ordinary Income</b>	<b>-451,504.00</b>
<b>Net Income</b>	<b>-451,504.00</b>



## Northern Sierra Air Quality Management District Preliminary Restricted Budget Overview Fiscal Year 24/25 July 2023 through June 2025

	Jul '23 - Jun 24	Jul '24 - Jun 25
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
20-4999 · Total Restricted Revenue		
20-4500 · AB 2766 (all counties)		
20-4502 · AB2766 Nevada County	0.00	0.00
20-4503 · AB2766 Plumas County	0.00	0.00
20-4504 · AB2766 Sierra County	0.00	0.00
20-4701 · AB2766 Prior Yr Unspent Funds	545,765.00	621,000.00
20-4500 · AB 2766 (all counties) - Other	221,000.00	216,756.00
<b>Total 20-4500 · AB 2766 (all counties)</b>	<b>766,765.00</b>	<b>837,756.00</b>
20-4505 · AB 923 Current Year		
20-4705 · AB923 PY Unspent	402,295.00	476,000.00
20-4505 · AB 923 Current Year - Other	40,000.00	40,000.00
<b>Total 20-4505 · AB 923 Current Year</b>	<b>442,295.00</b>	<b>516,000.00</b>
20-4518 · Carl Moyer Total Available		
20-4519 · Carl Moyer Interest	0.00	3,000.00
20-4520 · Carl Moyer Program	175,000.00	175,000.00
20-4521 · Carl Moyer - Prior Yr Interest	0.00	8,000.00
20-4590 · Carl Moyer G23-MO-18-1 CMY26	0.00	175,000.00
20-4718 · Carl Moyer - PY Unspent	254,759.00	157,000.00
20-4719 · Carl Moyer- Lawn & Garden Pr Yr	176,171.00	179,000.00
<b>Total 20-4518 · Carl Moyer Total Available</b>	<b>605,930.00</b>	<b>697,000.00</b>
20-4535 · Woodsmoke Reduction Program		
20-4536 · WSRP - Interest Exp. 6/30/24	200.00	
20-4548 · WSRP - G21-WSRP-17	0.00	0.00
20-4549 · Earned Interest - G21-WSRP-17	0.00	5,000.00
20-4735 · WSRP Prior Yr Unspent Funds	34,860.00	298,318.00
20-4535 · Woodsmoke Reduction Program - Other	130,000.00	
<b>Total 20-4535 · Woodsmoke Reduction Program</b>	<b>165,060.00</b>	<b>303,318.00</b>
20-4538 · AB617-Implementation CAPP		
20-4539 · AB617 -Implementation Interest	0.00	500.00
20-4538 · AB617-Implementation CAPP - Other	0.00	19,947.00
<b>Total 20-4538 · AB617-Implementation CAPP</b>	<b>0.00</b>	<b>20,447.00</b>
20-4540 · EPA Target Grant 2018	400,000.00	850,000.00
20-4541 · Nox Reduction Measure Rev		
20-4741 · Nox Reduction PY Unspent Funds	19,350.00	20,000.00
<b>Total 20-4541 · Nox Reduction Measure Rev</b>	<b>19,350.00</b>	<b>20,000.00</b>
20-4542 · Farmers, Pooled Share Program		
20-4547 · Farmers Earned Interest	0.00	5,000.00
20-4742 · Farmer, Pooled PY Unspent Funds	0.00	534,000.00
20-4542 · Farmers, Pooled Share Program - Other	677,973.00	
<b>Total 20-4542 · Farmers, Pooled Share Program</b>	<b>677,973.00</b>	<b>539,000.00</b>
20-4544 · AB617 Incentive Grant		
20-4545 · AB617 Incentive Grant Interest	0.00	1,500.00
20-4544 · AB617 Incentive Grant - Other	0.00	75,000.00
<b>Total 20-4544 · AB617 Incentive Grant</b>	<b>0.00</b>	<b>76,500.00</b>

**Northern Sierra Air Quality Management District**  
**Preliminary Restricted Budget Overview Fiscal Year 24/25**  
**July 2023 through June 2025**

	<u>Jul '23 - Jun 24</u>	<u>Jul '24 - Jun 25</u>
20-4587 · EPA Target Grant 2020		
20-4787 · EPA TAG 2020 Prior Year Balance	39,256.00	
20-4587 · EPA Target Grant 2020 - Other	50,000.00	150,000.00
<b>Total 20-4587 · EPA Target Grant 2020</b>	<b>89,256.00</b>	<b>150,000.00</b>
20-4588 · 103 Supplement PM2.5	0.00	4,700.00
<b>Total 20-4999 · Total Restricted Revenue</b>	<b>3,166,629.00</b>	<b>4,014,721.00</b>
<b>Total Income</b>	<b>3,166,629.00</b>	<b>4,014,721.00</b>
<b>Gross Profit</b>	<b>3,166,629.00</b>	<b>4,014,721.00</b>
<b>Expense</b>		
20-5400 · Grantees Summary Only		
20-5401 · AB2766 Restricted Total		
20-5402 · AB2766 - Nevada County	295,129.00	
20-5404 · AB2766 - Sierra County	5,828.00	
20-5490 · TAG2018 Plumas Match Funds	0.00	0.00
20-5491 · TAG2020 Plumas Grant Match	0.00	33,162.00
20-5401 · AB2766 Restricted Total - Other	0.00	804,594.00
<b>Total 20-5401 · AB2766 Restricted Total</b>	<b>300,957.00</b>	<b>837,756.00</b>
20-5406 · Carl Moyer - Restricted		
20-5492 · CM - SOAR Lawn and Garden	176,171.00	179,000.00
20-5406 · Carl Moyer - Restricted - Other	254,759.00	518,000.00
<b>Total 20-5406 · Carl Moyer - Restricted</b>	<b>430,930.00</b>	<b>697,000.00</b>
20-5409 · AB 923 Restricted	452,295.00	476,000.00
20-5414 · Woodsmoke Reduct Expire 6/30/24	164,860.00	
20-5415 · AB617-Implementation	0.00	20,447.00
20-5416 · Farmers Pooled Shared Program	677,973.00	539,000.00
20-5417 · Nox Reduction Measure Exp	19,350.00	20,000.00
20-5485 · TAG 2018 Grant Exp.	400,000.00	850,000.00
20-5486 · AB617 Incentive Grant Expense	73,000.00	76,500.00
20-5487 · TAG 2020 Grant Exp.	89,315.00	150,000.00
20-5488 · 103 Supplement PM2.5	0.00	4,700.00
20-5496 · Woodsmoke Reduction 2023	0.00	303,318.00
<b>Total 20-5400 · Grantees Summary Only</b>	<b>2,608,680.00</b>	<b>3,974,721.00</b>
<b>Total Expense</b>	<b>2,608,680.00</b>	<b>3,974,721.00</b>
<b>Net Ordinary Income</b>	<b>557,949.00</b>	<b>40,000.00</b>
<b>Net Income</b>	<b>557,949.00</b>	<b>40,000.00</b>

**Northern Sierra Air Quality Management District**  
**Preliminary Restricted Budget Overview Fiscal Year 24/25**  
 July 2023 through June 2025

	<b>TOTAL</b>
	<b>Jul '23 - Jun 25</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
20-4999 · Total Restricted Revenue	
20-4500 · AB 2766 (all counties)	
20-4502 · AB2766 Nevada County	0.00
20-4503 · AB2766 Plumas County	0.00
20-4504 · AB2766 Sierra County	0.00
20-4701 · AB2766 Prior Yr Unspent Funds	1,166,765.00
20-4500 · AB 2766 (all counties) - Other	437,756.00
Total 20-4500 · AB 2766 (all counties)	1,604,521.00
20-4505 · AB 923 Current Year	
20-4705 · AB923 PY Unspent	878,295.00
20-4505 · AB 923 Current Year - Other	80,000.00
Total 20-4505 · AB 923 Current Year	958,295.00
20-4518 · Carl Moyer Total Available	
20-4519 · Carl Moyer Interest	3,000.00
20-4520 · Carl Moyer Program	350,000.00
20-4521 · Carl Moyer - Prior Yr Interest	8,000.00
20-4590 · Carl Moyer G23-MO-18-1 CMY26	175,000.00
20-4718 · Carl Moyer - PY Unspent	411,759.00
20-4719 · Carl Moyer- Lawn & Garden Pr Yr	355,171.00
Total 20-4518 · Carl Moyer Total Available	1,302,930.00
20-4535 · Woodsmoke Reduction Program	
20-4536 · WSRP - Interest Exp. 6/30/24	200.00
20-4548 · WSRP - G21-WSRP-17	0.00
20-4549 · Earned Interest - G21-WSRP-17	5,000.00
20-4735 · WSRP Prior Yr Unspent Funds	333,178.00
20-4535 · Woodsmoke Reduction Program - Other	130,000.00
Total 20-4535 · Woodsmoke Reduction Program	468,378.00
20-4538 · AB617-Implementation CAPP	
20-4539 · AB617 -Implementation Interest	500.00
20-4538 · AB617-Implementation CAPP - Other	19,947.00
Total 20-4538 · AB617-Implementation CAPP	20,447.00
20-4540 · EPA Target Grant 2018	1,250,000.00
20-4541 · Nox Reduction Measure Rev	
20-4741 · Nox Reduction PY Unspent Funds	39,350.00
Total 20-4541 · Nox Reduction Measure Rev	39,350.00
20-4542 · Farmers, Pooled Share Program	
20-4547 · Farmers Earned Interest	5,000.00
20-4742 · Farmer, Pooled PY Unspent Funds	534,000.00
20-4542 · Farmers, Pooled Share Program - Other	677,973.00
Total 20-4542 · Farmers, Pooled Share Program	1,216,973.00
20-4544 · AB617 Incentive Grant	
20-4545 · AB617 Incentive Grant Interest	1,500.00
20-4544 · AB617 Incentive Grant - Other	75,000.00
Total 20-4544 · AB617 Incentive Grant	76,500.00

**Northern Sierra Air Quality Management District**  
**Preliminary Restricted Budget Overview Fiscal Year 24/25**  
 July 2023 through June 2025

	<b>TOTAL</b>
	<b>Jul '23 - Jun 25</b>
20-4587 · EPA Target Grant 2020	
20-4787 · EPA TAG 2020 Prior Year Balance	39,256.00
20-4587 · EPA Target Grant 2020 - Other	200,000.00
<b>Total 20-4587 · EPA Target Grant 2020</b>	<b>239,256.00</b>
20-4588 · 103 Supplement PM2.5	4,700.00
<b>Total 20-4999 · Total Restricted Revenue</b>	<b>7,181,350.00</b>
<b>Total Income</b>	<b>7,181,350.00</b>
<b>Gross Profit</b>	<b>7,181,350.00</b>
<b>Expense</b>	
20-5400 · Grantees Summary Only	
20-5401 · AB2766 Restricted Total	
20-5402 · AB2766 - Nevada County	295,129.00
20-5404 · AB2766 - Sierra County	5,828.00
20-5490 · TAG2018 Plumas Match Funds	0.00
20-5491 · TAG2020 Plumas Grant Match	33,162.00
20-5401 · AB2766 Restricted Total - Other	804,594.00
<b>Total 20-5401 · AB2766 Restricted Total</b>	<b>1,138,713.00</b>
20-5406 · Carl Moyer - Restricted	
20-5492 · CM - SOAR Lawn and Garden	355,171.00
20-5406 · Carl Moyer - Restricted - Other	772,759.00
<b>Total 20-5406 · Carl Moyer - Restricted</b>	<b>1,127,930.00</b>
20-5409 · AB 923 Restricted	928,295.00
20-5414 · Woodsmoke Reduct Expire 6/30/24	164,860.00
20-5415 · AB617-Implementation	20,447.00
20-5416 · Farmers Pooled Shared Program	1,216,973.00
20-5417 · Nox Reduction Measure Exp	39,350.00
20-5485 · TAG 2018 Grant Exp.	1,250,000.00
20-5486 · AB617 Incentive Grant Expense	149,500.00
20-5487 · TAG 2020 Grant Exp.	239,315.00
20-5488 · 103 Supplement PM2.5	4,700.00
20-5496 · Woodsmoke Reduction 2023	303,318.00
<b>Total 20-5400 · Grantees Summary Only</b>	<b>6,583,401.00</b>
<b>Total Expense</b>	<b>6,583,401.00</b>
<b>Net Ordinary Income</b>	<b>597,949.00</b>
<b>Net Income</b>	<b>597,949.00</b>