

DISTRICT HEADQUARTERS

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**FISCAL YEAR 2022/2023  
CAPITAL BUDGET  
Final**

**June 27, 2022**

## **EXECUTIVE SUMMARY**

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

### **RESTRICTED GRANTS BUDGET**

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

#### **AB2766 Grant Programs**

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

Project proponents go through a competitive process to request full or partial sponsorship for projects which reduce vehicle emissions. \$39,944 of AB2766 funding is slated for approval to be used during Fiscal Year 2022/23 for projects. This is only for the two counties of Plumas and Sierra. Nevada County's allocation (\$150,000) was allocated during the February 2022 Board meeting towards one project approved by the board. Because of this early allocation, there will be no remaining AB funds available for Nevada County during FY 2022/23. Final grant approvals will be made in September or October 2022. After the Board allocates funds for individual AB projects, any funds which are not allocated to a project go into each county's AB 2766 total allocation account as carryover. These amounts will be added back in to each county's AB allocation in time for the following year's Board approval of projects.

In addition to the FY 2022/2023 AB projects, there is \$232,780 expected to be expended for various encumbered projects. These funds are earmarked in the Restricted Grants Fund Balance.

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

AB923 is only implemented in Plumas County. This funding comes from a DMV surcharge fee of \$2 per each vehicle registered in the county. The District receives 6.25% as an administrative fee. This year, the District expects to receive approximately \$50,000, \$3,125 is utilized for administrative funding. This funding is to be utilized for replacing old diesel school buses per the state's Lower Emission School Bus program or for reducing heavy duty diesel emissions, similar to the Carl Moyer program. Recently the state has approved that this funding can also be utilized for infrastructure for alternatively fueled, low emission school busses. The current fund balance of AB923 funding is \$357,552 providing a total of \$407,552 available for expenditure during FY 2022/2023.

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

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

For fiscal year 2022/2023, 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 \$75,907. An estimate of \$1,000 is expected to be earned on the interest, which goes back into the program. This provides a total \$250,907 available for expenditure during FY 2022/2023.

### **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*

During 2015, the Air District was approved for a \$2.5 million grant from the U.S. Environmental Protection Agency (U.S. EPA) to reduce air pollution from residential woodstoves in the Portola PM2.5 Nonattainment Area. The grant is part of the U.S. EPA's 2015 Targeted Air Shed Grant Program intended to improve air quality in areas of the U.S. with the highest levels of pollution. This will be a five year program (2016-2021) based upon a reimbursement basis from EPA. Estimates were based upon how much would be spent and reimbursed for each of the five years. The amount of \$1,992,000 for woodstove replacements in the nonattainment area is not to be exceeded over five years. The district estimates that approximately \$560,474 per year

will be expended from the restricted budget to replace stoves in the nonattainment area. The District estimates approximately \$75,000 per year will be reimbursed for administrative uses annually, this includes the reimbursement of administrative costs for staff running the program.

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

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

In order to achieve emission reduction goals, it is necessary to continue to implement a Wood Stove Change-out Program past 2020 and add further program elements. The additional elements added to the program are as follows: increased public education (burnwise coordinator), extension and expansion of woodstove changeout program, electric heat pump program, chimney sweep vouchers, residential yard waste collection, wood shed program, development of wood bank program, weatherization and enforcement coordinator for enforcing the mandatory woodstove curtailment program. The District estimates approximately \$300,000 per year will be expended from the restricted budget and \$45,000 will be expended from the operating budget for administrative costs.

### **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 \$53,375 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) in accordance with the grant provisions outlined in the agreement between CARB and Placer APCD and provisions outlined in the subsequent agreement between CAPCOA and Placer APCD. Placer APCD will enter into independent contracts with Northern Sierra Air District. The District has \$5,154 in the FARMER fund balance. The District anticipates that \$5,154 will be expended on FARMER projects during FY 2022-2023.

### **AB617**

Assembly Bill 109 provides funding for the Community Air Protection Program. Assembly Bill 109 approved the Cap-and-Trade Expenditure Plan which appropriated approximately \$1.6 billion in discretionary funds. The Northern Sierra Air Quality Management District has been approved by the California Air Resources Board (CARB) for a grant under the Community Air Protection Program. The grant award is for expenses necessary for implementation of Assembly Bill 617. The District receives two separate AB617 grants; AB 617 Incentive Grants and AB 617 Implementation Grants. The AB 617 Incentive Grants require projects to be approved by the Board so as to receive public comments on the use of the funds. Funds can only be used in AB1550 areas. Recently, the Board received public comments on Year 3 of AB 617 Incentive funds. The Board approved that the funds should be used for Carl Moyer projects. The District received \$71,639 in project funds for FY 2022-23.

The District's Fund Balance has \$16,704 of funds under the AB 617 Implementation Grant Program. There are no administrative funds provided to the District for this grant.

NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT

Final Restricted Budget  
Fiscal Year 2022 - 2023

<b>Restricted Budget, Fund Balance</b>			
Account #	Description	FY 2021-2022	FY 2022-2023
20-3901	Restricted Funds, AB2766 Encumbered	138,300	232,780
20-3902	Planned Expenditures, AB2766 Total Allocation - Nevada County	179,808	-
20-3903	Planned Expenditures, AB2766 Total Allocation - Plumas County	33,670	34,116
20-3904	Planned Expenditures, AB2766 Total Allocation - Sierra County	5,765	5,828
20-3906	Planned Expenditures, Carl Moyer	274,915	75,907
20-3908	Planned Expenditures, AB923	314,639	357,552
	Planned Expenditures, WRP Encumbered	120,000	64,137
	Planned Expenditures, AB617 Incentive Funds	70,695	71,639
	Planned Expenditures, AB617 Implementation Funds (Year 3)	14,848	16,704
	Planned Expenditures, Nox Reduction Measure (NRM)	70,212	53,375
	Planned Expenditures, EPA Target Grant Match (2015)		23,656
	Planned Expenditures, EPA Target Grant Match (2018)		40,000
	Planned Expenditures, FARMER	546,514	5,154
<b>Restricted Budget, Fund Balance Accounts Totals:</b>		<b>\$1,769,366</b>	<b>\$980,848</b>

<b>Restricted Budget, Revenue</b>			
Account #	Description	FY 2021-2022	FY 2022-2023
20-4500	Govt. Funding, AB 2766 DMV Fees (60% for District Admin)	240,000	232,780
20-4505	Govt. Funding, AB923 (6.25% for district admin)	50,000	50,000
20-4518	Govt. Funding, Carl Moyer HD Diesel (12.5% for district admin)	175,000	175,000
20-4535	Govt. Funding, WRP (~10% for district admin)	0	0
20-4536	WRP interest	0	300
20-4542	FARMER Pooled Share	0	0
20-4538	AB 617 Implementation (20,183, 22,659, 16,015)	0	0
20-4539	AB 617 interest	850	500
20-4544	AB617 Incentives	0	0
20-4529	Govt. Funding, EPA Target Grant for Portola 2015	398,400	640,000
20-4540	Govt. Funding, EPA Target Grant for Portola 2018	300,000	300,000
	Govt. Funding, EPA Target Grant for Portola 2020		0
20-4600	Other Income, Interest, Restricted (Carl Moyer)	1,000	1,000
<b>Restricted Budget, Revenue Total:</b>		<b>\$1,165,250</b>	<b>\$1,399,580</b>

<b>Restricted Budget, Expenditures</b>			
Account #	Description	FY 2021-2022	FY 2022-2023
20-5402	Town of Truckee (AB 2018-04, \$39,542)	39,542	39,542
20-5402	Nevada County OES (AB2021-10, \$182,153)	-	7,851
	Inc. Senior Citizens of Sierra County (AB2022-01, \$5752)		5,752
	Tahoe-Truckee Unified S.D. (AB2022-02, \$75,000)		75,000
	Town of Truckee (AB2022-03, \$50,000)		50,000
	Sierra Senior Services (AB2022-05, \$ 37,800)		37,800
	All Phase Landscape and Excavation (AB2022-06, \$16,835)		16,835
	Nevada County OES (AB2023-01, \$150,000)		150,000
20-5442	Portola MOU (AB2016-08, 35,378)	18,032	6,077
20-5401	AB2766 Planned Expenditures for 2023	219,230	39,944
20-5406	Carl Moyer	449,915	250,907
20-5416	Farmer	546,514	5,154
20-5409	AB 923	364,639	407,552
20-5410	EPA Target Grant 2015	398,400	560,474
	EPA Target Grant 2018	300,000	300,000
	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	WRP	45,000	64,137
20-5417	Nox Reduction Measure (NRM)	70,212	53,375
20-5415	AB 617 Implementation (\$20,183, \$22,659, \$16,015)	14,848	16,704
20-5486	AB617 Incentive	70,695	71,639
<b>Restricted Budget, Expenditures Totals:</b>		<b>2,537,027</b>	<b>\$ 2,301,925</b>

## **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 \$146,362. There is an increase of \$88,000 of predicted revenue from last year's budget. The main reason for the increase is a \$75,000 grant for RX fire. To be conservative, 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 2022. 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 34% of total operating revenue. Last year, AB revenue was 35% of total revenue. This revenue is used internally for activities that are related to clean air planning and technical studies necessary to implement the California Clean Air Act, and these technical activities should be funded by AB 2766 funds proportionate to the relative contribution of mobile source emissions.

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

### **Operating Expenditures**

There is an estimated increase of total expenditures from the previous fiscal year of \$94,325. There is no one line item that is significant compared to others, instead there are a few small increases across all expenditures. Specifically, the Salaries and Benefits Object level saw an increase of \$99,142. Salaries increased by \$62,609, and PERS unfunded liability is expected to increase \$14,235 from last year.

One key piece of equipment has reached the end of its shelf life and needs to be replaced – the Ford Escape. The District estimates a new vehicle will be around \$50,000, and the District will endeavor to purchase an electric plug in vehicle. The estimated cost of the vehicle was included in last year's budget, however, due to low use of district vehicles due to the pandemic, a new vehicle was not purchased.

The District provides certain postretirement healthcare benefits, as established by Board Policy, to eligible employees through a single-employer plan governed by the Public Employees' Medical & Hospital Care Act (PEMHCA) and administered by the District. Employees who retire from the District shall be eligible to be enrolled in a

PERS-provided health insurance plan. If the retiree is enrolled in a PERS-provided health insurance plan, the District shall pay 100% of the first \$9,600 of the retiree's annual premium. Employees hired after July 1, 2014 shall still be eligible to be enrolled in a PERS-provided health insurance plan upon retirement, but the District shall pay 0% of the retiree's annual premium, upon retirement.

The District has two separate accounts to express health insurance expenditures. Account #10-5017 is for retired employees, and Account #10-5016 is for current employees. However, two current employees have elected not to utilize the PERS-provided health benefits plan. According to District Policy, in recognition of the subsequent cost savings to the District, the District will pay the employees 40% of the premium costs saved by the District, or \$3,840, whichever is less. Since there are two employees electing not to utilize the PERS provided plan, this total amount is \$7,681. This \$7,681 expenditure is not included in the Health Insurance expenditure, instead it is included in Account #10-5021 TaxMed.

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

Prudent fiscal management requires careful budgeting and stringent budget control to avoid over-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 \$92,000/month, based upon average monthly expenditures. Three months equals \$276,000. For this fiscal year, it is projected that Expenditures will exceed Revenues by \$146,362. This amount is projected to decrease the Reserves (fund balance amounts) by \$146,362.

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 2020 was determined to be \$859,554. 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 22/23, bringing the total OPEB amount to \$500,000. This expense



of \$50,000 will be repeated annually until the District's annually determined OPEB obligation is met.

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

\$4,000 will be expended to purchase office equipment such as three 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 Ford Escape. This vehicle has had many issues during the last year, and vehicles are a key piece of equipment for District staff to respond to complaints, perform inspections, conduct air quality monitoring, and attend meetings and classes.

### **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 2022-2023. This includes purchasing ads for emission reductions, incentive and grant programs.

### **Summary**

Expected operating expenditures exceeds expected operating revenues by \$146,362. 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 2022 - 2023**

<b>Resource Report</b>	
Cash available	04/01/22 \$ 1,068,308

<b>Fund Balance Accounts</b>		<i>(Used to track earmarked or encumbered funds)</i>	
Account #	Description	FY 2021-2022	FY 2022-2023
10-3901	General Fund, Undesignated	661	1,308
10-3903	Other Post-Employment Benefits	450,000	500,000
10-3904	Equipment Replacements / Depreciation	250,000	150,000
10-3905	Leave Liability	90,000	90,000
10-3906	Air Monitoring Program	80,000	50,000
10-3907	Public Education Program	25,000	10,000
10-3908	Contingency, Leashold Improvements	77,000	77,000
10-3909	Contingency, Emergency Funds	180,000	110,000
10-3910	Contingency, Litigation	280,000	80,000
<b>Fund Balance Accounts Totals</b>		<b>1,432,661</b>	<b>1,068,308</b>

<b>Revenue</b>			
Account #	Description	FY 2021-22	FY 22-23
10-4002	Fees, Permit to Operate	40,000	35,000
10-4004	Fees, Vapor Recovery	20,000	22,000
10-4005	Fees, Variance Application	3,000	3,000
10-4006	Fees, Source Test	9,000	9,000
10-4007	Fees, Prescribed Burning	25,000	22,000
10-4008	Fees, Woodstove Inspections	1,500	3,000
10-4010	Fees, Title V, Fed Op Permit	41,000	41,500
10-4013	Fees, Fire Dept Response	1,500	1,500
10-4100	Penalties, Permitted Source	10,000	10,000
10-4101	Penalties, Open Burning	2,500	2,500
10-4201	Gov't Funding, State Subvention	132,000	132,000
10-4202	Gov't Funding, Subvention Supplemental	3,500	3,500
10-4203	Gov't Funding, County Contribution	62,669	62,669
10-4204	Gov't Funding, EPA Monitoring	57,000	57,000
10-4206	Gov't Funding, AB 2766 DMV Fees	360,000	360,000
10-4207	Gov't Funding, PERP Pass thru	23,000	25,000
10-4208	Gov't Funding, AB 923 Operating	3,125	3,125
10-4209	Gov't Funding, EPA Target 2015	75,000	75,000
10-4209	Gov't Funding, EPA Target 2018	30,000	45,000
10-4211	Gov't Funding, AB 197	8,583	8,583
10-4213	Rx Fire Funding, Staff	-	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	25,000
<b>Revenue Total: \$</b>		<b>959,477</b>	<b>1,047,477</b>

**NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT**  
**Final Operating Budget**  
**Fiscal Year 2022 - 2023**

<b>Expenditures</b>		<b>Salaries and Benefits (Object Level)</b>	
Account #	Description	FY 2021-	FY 2022-2023
		2022	
10-5002	Permanent Salaries	522,006	584,615
10-5021	TaxMed (elect not to utilize the District-provided health insur	11,520	7,681
10-5003	Overtime	1,000	1,000
10-5011	Medicare/FICA	7,736	8,699
10-5013	CA State Unemployment	784	784
10-5015	Workers' Comp Insurance	6,943	5,352
10-5016	PERS Health Insurance Active Employees	38,400	55,800
10-5017	PERS Health Insurance Retired Employees	18,300	27,900
10-5019	Dental/Vision Care	8,750	10,000
10-5020/5023	PERS Retirement (ER & EE Paid)	72,074	70,589
10-5022/5024	PERS Unfunded Accrued Liability	109,625	123,860
<b>Salaries and Benefits Total:</b>		<b>\$ 797,138</b>	<b>896,280</b>

<b>Expenditures</b>		<b>Services and Supplies (Object Level)</b>	
Account #	Description	FY 2021-	FY 2022-2023
		2022	
10-5201	PM Monitoring Expenses (supplies)	15,000	8,700
10-5202	Office Supplies	10,000	7,000
10-5203	References, Subscriptions	500	300
10-5204	Postage, Shipping	1,000	650
10-5205	Memberships	3,500	5,000
10-5207	Office Equipment - non capitalized	3,300	3,400
10-5206	Ozone Monitoring Expenses	1,000	4,800
10-5251	Communications	25,000	22,000
10-5253	Rent, Structures, Grass Valley, including PM2.5	33,000	33,000
10-5254	Rent, Structures - Portola	6,800	6,800
10-5255	Utilities, Grass Valley	2,700	2,700
10-5256	Utilities, Portola	2,500	2,500
10-5257	Rent, PM2.5 (Conf room and roof)	19,000	19,000
10-5258	Liability Insurance	12,700	14,000
10-5259	Legal Notices, Public	1,000	1,000
10-5301	Information Technology	22,000	22,000
10-5303	Maintenance: Office Equipment	500	500
10-5305	Maintenance: Vehicles	3,000	3,000
10-5311	Profession Services: Legal	6,000	3,000
10-5312	Profession Services: Office Assistance	1,200	-
10-5313	Profession Services: Accounting (Nevada County, Accountant, and ADP)	22,000	14,000
10-5318	Profession Services: TAG2015 Office Assistance	1,200	3,933
10-5320	Profession Services: TAG 2018 Office Assistance	123	123
10-5314	Profession Services: Financial Auditor	16,000	15,500
10-5315	Profession Services: Board - Directors and Variance	5,000	4,000
	Profession Services: Human Resources Contractor	10,000	5,000
10-5351	Training, Tuition	1,500	3,000
10-5352	Travel	3,000	10,000
10-5353	Gasoline	5,000	7,000
10-5354	Private Car Mileage	2,000	2,000
10-5390	Miscellaneous	1,000	1,000
<b>Services and Supplies Total:</b>		<b>\$ 236,523</b>	<b>\$ 224,906</b>

**NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT**  
**Final Operating Budget**  
**Fiscal Year 2022 - 2023**

<b>Expenditures - Pass-thru Funds / Internal Programs / Contributions to Other Agencies (Object Level)</b>			
Account #	Description	FY 2021-	
		2022	FY 2022-2023
10-5402	Alternate Commute Program	750	750
10-5404	ARB: AB 2588 Fees	1,400	1,400
10-5405	Public Education Program	25,000	10,000
10-5406	Fire Dept Response Reimbursement	1,500	1,500
<b>Contribution to Other Agencies / Internal Grants Total:</b>		<b>\$ 28,650</b>	<b>\$ 13,650.00</b>

<b>Expenditures - Fixed Asset Purchases (Object Level)</b>			
Account #	Description	FY 2021-	
		2022	FY 2022-2023
10-5601	Office Equipment (3 laptops, 1 computer)	2,200	4,000
10-5602	Field Equipment (fixed assets over \$5,000)	5,000	5,000
	Vehicle	30,000	50,000
<b>Fixed Asset Purchases Total:</b>		<b>\$ 37,200</b>	<b>59,000</b>

<b>Budget Summary</b>		<b>Available Funding &amp; Expenditures</b>	
		FY 2021-	
<b>Available Funding</b>		2022	FY 2022-2023
Fund Balance Total ( <i>encumbered &amp; earmarked reserves</i> )		1,432,661	1,068,308
Petty Cash		75	75
Revenue		959,477	1,047,477
<b>Available Funding Total:</b>		<b>2,392,213</b>	<b>2,115,860</b>
Salaries and Benefits (Object Level)		797,138	896,280
Services and Supplies (Object Level)		236,523	224,906
Pass-thru Funds / Internal Programs / Contributions to Other Agencies (Object Level)		28,650	13,650
Fixed Asset Purchases (Object Level)		37,200	59,000
<b>Expenditure Total:</b>		<b>\$ 1,099,511</b>	<b>1,193,836</b>