

11:00 AM

05/09/25

Accrual Basis

Northern Sierra Air Quality Management District
Preliminary OPERATING Budget Fiscal Year 25/26
 July 2024 through June 2026

	Jul '24 - Jun 25	Jul '25 - Jun 26
Ordinary Income/Expense		
Income		
10-4000 · Operating Income		
10-4001 · Permits & Fees		
10-4002 · Permit to Operate/Source Fees	38,000.00	50,000.00
10-4004 · Vapor Recovery	21,000.00	30,000.00
10-4005 · Variance Application	1,500.00	1,500.00
10-4007 · Prescribed Burning	20,000.00	30,000.00
10-4008 · Woodstove Inspections	2,000.00	2,000.00
10-4010 · Title V	35,000.00	45,000.00
10-4015 · Plan Review Fee	0.00	30,000.00
Total 10-4001 · Permits & Fees	117,500.00	188,500.00
10-4100 · Penalties, Permitted Source	10,000.00	10,000.00
10-4101 · Penalties, Open Burning	2,500.00	2,500.00
10-4200 · Intergovernmental Revenue Total		
10-4201 · State Subvention	120,000.00	120,000.00
10-4203 · County Contributions	65,000.00	68,000.00
10-4204 · 103 Monitoring	70,000.00	70,000.00
10-4206 · AB2766 Motor Vehicle Subvention	300,000.00	300,000.00
10-4207 · PERP Pass-Thru	25,000.00	30,000.00
10-4208 · AB923 Operating	3,000.00	2,500.00
10-4210 · TAG 2018, Admin Fee	50,000.00	111,000.00
10-4211 · AB 197 G21-EIDG-20	8,600.00	8,600.00
10-4212 · Rx Grant/ PBRM	75,000.00	150,000.00
10-4215 · Carl Moyer Admin Fee	25,000.00	25,000.00
10-4220 · Woodsmoke Reduction Prog-Admin	25,000.00	0.00
10-4222 · Farmer Prgm, Pooled Share Admin	20,000.00	0.00
10-4225 · TAG 2020, Admin Fee	10,000.00	5,000.00
10-4227 · TAG 2018 Burnwise Reimbursement	45,000.00	45,000.00
10-4228 · TAG 2020 Burnwise Reimbursemen	0.00	1,000.00
10-4233 · AB617 Implementation Admin	5,319.00	5,319.00
10-4234 · IRA-Inflation Reduction Act of	566,634.00	450,000.00
Total 10-4200 · Intergovernmental Revenue Total	1,413,553.00	1,391,419.00
10-4310 · Interest Earned - Operating		
10-4311 · Interest Earned from Restricted	15,000.00	15,000.00
10-4310 · Interest Earned - Operating - Other	20,000.00	20,000.00
Total 10-4310 · Interest Earned - Operating	35,000.00	35,000.00
Total 10-4000 · Operating Income	1,578,553.00	1,627,419.00
Total Income	1,578,553.00	1,627,419.00
Gross Profit	1,578,553.00	1,627,419.00
Expense		
10-5994 · Total All Operating Expenses		
10-5990 · Total Salary & Benefits		
10-5001 · Salaries		
10-5002 · Permanent Salaries	579,941.00	642,958.00
10-5006 · Overtime Pay	1,000.00	1,000.00
10-5007 · TaxMed (in lieu of Health Insur	7,680.00	15,400.00
10-5008 · Vehicle Allowance	6,000.00	6,000.00
Total 10-5001 · Salaries	594,621.00	665,358.00
10-5010 · Employee Benefits		
10-5011 · Medicare/FICA	8,521.00	9,550.00
10-5013 · ETT Employment Training Tax	350.00	100.00
10-5014 · CA Unemployment Insurance TAX	1,200.00	900.00
10-5015 · Workers' Comp Insurance	7,000.00	7,600.00
10-5017 · Health Plan - Retirees	39,556.00	43,000.00
10-5018 · Health Plan - Employees	57,600.00	36,600.00
10-5019 · Dental/Vision Care	10,000.00	9,765.00

11:00 AM

05/09/25

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Preliminary OPERATING Budget Fiscal Year 25/26
 July 2024 through June 2026

	Jul '24 - Jun 25	Jul '25 - Jun 26
10-5022 · PERS Classic and PEPRA UAL	106,000.00	125,227.00
10-5023 · PERS PEPRA -ER Contribution	47,444.00	43,200.00
10-5027 · 457 (b) Plan ER Contribution	4,800.00	4,800.00
Total 10-5010 · Employee Benefits	282,471.00	280,742.00
Total 10-5990 · Total Salary & Benefits	877,092.00	946,100.00
10-5991 · Operating Expenses		
10-5200 · General Office Expenses		
10-5202 · Office Supplies	10,000.00	10,000.00
10-5204 · Postage/Shipping	500.00	600.00
10-5207 · Non-Cap - Office Equipment	5,000.00	5,000.00
10-5259 · Legal Notices, Publil	2,000.00	2,000.00
10-5301 · Information Tech / Web Manageme	45,000.00	45,000.00
10-5390 · Miscellaneous Exp	0.00	500.00
Total 10-5200 · General Office Expenses	62,500.00	63,100.00
10-5215 · Air & Ozone Monitoring		
10-5201 · PM2.5 Expenditure	10,000.00	18,000.00
10-5206 · Ozone Monitoring	1,000.00	1,000.00
10-5260 · RX Expenditures		0.00
Total 10-5215 · Air & Ozone Monitoring	11,000.00	19,000.00
10-5216 · IRA- Inflation Reduction Act		
10-5217 · IRA- Grass Valley Site	50,000.00	0.00
10-5218 · IRA- Truckee Site	55,000.00	0.00
10-5219 · IRA- Portola Site	129,500.00	0.00
10-5220 · IRA- Chester Site	60,000.00	0.00
10-5221 · IRA- Sierra county Site	60,000.00	0.00
10-5216 · IRA- Inflation Reduction Act - Other	0.00	450,000.00
Total 10-5216 · IRA- Inflation Reduction Act	354,500.00	450,000.00
10-5225 · Dues & Subscription		
10-5203 · References, Subscrip	300.00	400.00
10-5205 · Memberships	6,000.00	9,000.00
Total 10-5225 · Dues & Subscription	6,300.00	9,400.00
10-5250 · Rents & Utilities		
10-5253 · Rent, Grass Valley	45,360.00	49,500.00
10-5254 · Rent, Portola	6,700.00	7,000.00
10-5255 · Utilities, Grass Valley	4,000.00	4,000.00
10-5256 · Utilities, Portola	4,000.00	4,000.00
Total 10-5250 · Rents & Utilities	60,060.00	64,500.00
10-5251 · Communications	15,000.00	15,000.00
10-5258 · Liability Insurance	19,000.00	19,000.00
10-5300 · Professional Fees		
10-5311 · Legal	2,000.00	2,000.00
10-5312 · Office Assistance	31,824.00	30,000.00
10-5313 · Accounting	28,000.00	22,000.00
10-5314 · Financial Auditor	20,000.00	22,500.00
10-5315 · Governing Board	4,000.00	4,000.00
10-5316 · Service Hearing Board	0.00	250.00
10-5319 · Human Resources	15,000.00	5,000.00
10-5320 · TAG 2018 & 2020 Accounting Serv	4,000.00	4,500.00
Total 10-5300 · Professional Fees	104,824.00	90,250.00
10-5325 · Repair & Maintenances		
10-5303 · Office Maint.	4,600.00	4,600.00
10-5305 · Vehicles Maint.	5,000.00	5,000.00

11:00 AM

05/09/25

Accrual Basis

Northern Sierra Air Quality Management District
Preliminary OPERATING Budget Fiscal Year 25/26
 July 2024 through June 2026

	Jul '24 - Jun 25	Jul '25 - Jun 26
Total 10-5325 · Repair & Maintenances	9,600.00	9,600.00
10-5350 · Travel & Conference		
10-5351 · Travel/Conferences	11,000.00	15,000.00
10-5353 · Mileage	5,000.00	5,000.00
Total 10-5350 · Travel & Conference	16,000.00	20,000.00
Total 10-5991 · Operating Expenses	658,784.00	759,850.00
10-5992 · Pass-thru Funds		
10-5401 · Air Monitoring Program	0.00	0.00
10-5402 · Alternate Commute Program	500.00	200.00
10-5405 · Public Education Program	5,000.00	0.00
10-5406 · Fire Dept Res Reimbu	1,500.00	2,500.00
Total 10-5992 · Pass-thru Funds	7,000.00	2,700.00
10-5993 · Fixed Asset Purchases Summary		
10-5601 · Fixed Assets Office	5,000.00	0.00
10-5602 · Fixed Assets Field	5,000.00	0.00
Total 10-5993 · Fixed Asset Purchases Summary	10,000.00	0.00
Total 10-5994 · Total All Operating Expenses	1,552,876.00	1,708,650.00
Total Expense	1,552,876.00	1,708,650.00
Net Ordinary Income	25,677.00	-81,231.00
Net Income	25,677.00	-81,231.00

11:00 AM

05/09/25

Accrual Basis

Northern Sierra Air Quality Management District
Preliminary RESTRICTED Budget FY 25/26 and 24/25
 July 2024 through June 2026

	Jul '24 - Jun 25	Jul '25 - Jun 26
Ordinary Income/Expense		
Income		
20-4999 · Total Restricted Revenue		
20-4500 · AB 2766 (all counties)		
20-4701 · AB2766 Prior Yr Unspent Funds	621,000.00	700,000.00
20-4500 · AB 2766 (all counties) - Other	216,756.00	217,000.00
Total 20-4500 · AB 2766 (all counties)	837,756.00	917,000.00
20-4505 · AB 923 Current Year		
20-4705 · AB923 PY Unspent	476,000.00	505,000.00
20-4505 · AB 923 Current Year - Other	40,000.00	40,000.00
Total 20-4505 · AB 923 Current Year	516,000.00	545,000.00
20-4518 · Carl Moyer Total Available		
20-4519 · Carl Moyer Interest	3,000.00	7,000.00
20-4520 · Carl Moyer Program	175,000.00	175,000.00
20-4521 · Carl Moyer - Prior Yr Interest	8,000.00	
20-4590 · Carl Moyer G23-MO-18-1 CMY26	175,000.00	177,500.00
20-4718 · Carl Moyer - PY Unspent	157,000.00	211,120.00
20-4719 · Carl Moyer- Lawn & Garden Pr Yr	179,000.00	186,000.00
Total 20-4518 · Carl Moyer Total Available	697,000.00	756,620.00
20-4535 · Woodsmoke Reduction Program		
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	298,318.00	
Total 20-4535 · Woodsmoke Reduction Program	303,318.00	
20-4538 · AB617-Implementation CAPP		
20-4539 · AB617 -Impementation Interest	500.00	500.00
20-4738 · AB617-ImplementationPY Unspent	0.00	27,000.00
20-4538 · AB617-Implementation CAPP - Other	19,947.00	78,000.00
Total 20-4538 · AB617-Implementation CAPP	20,447.00	105,500.00
20-4540 · EPA Target Grant 2018	850,000.00	550,000.00
20-4541 · Nox Reduction Measure Rev		
20-4546 · Nox NRM Earned Interest	0.00	500.00
20-4741 · Nox Reduction PY Unspent Funds	20,000.00	20,518.00
20-4541 · Nox Reduction Measure Rev - Other	0.00	10,000.00
Total 20-4541 · Nox Reduction Measure Rev	20,000.00	31,018.00
20-4542 · Farmers, Pooled Share Program		
20-4547 · Farmers Earned Interest	5,000.00	
20-4742 · Farmer, Pooled PY Unspent Funds	534,000.00	
Total 20-4542 · Farmers, Pooled Share Program	539,000.00	
20-4544 · AB617 Incentive Grant		
20-4545 · AB617 Incentive Grant Interest	1,500.00	
20-4544 · AB617 Incentive Grant - Other	75,000.00	206,000.00
Total 20-4544 · AB617 Incentive Grant	76,500.00	206,000.00
20-4587 · EPA Target Grant 2020	150,000.00	500,000.00
20-4588 · 103 Supplement PM2.5	4,700.00	55,800.00
Total 20-4999 · Total Restricted Revenue	4,014,721.00	3,666,938.00
Total Income	4,014,721.00	3,666,938.00
Gross Profit	4,014,721.00	3,666,938.00
Expense		

11:00 AM

05/09/25

Accrual Basis

Northern Sierra Air Quality Management District
Preliminary RESTRICTED Budget FY 25/26 and 24/25
 July 2024 through June 2026

	Jul '24 - Jun 25	Jul '25 - Jun 26
20-5400 · Grantees Summary Only		
20-5401 · AB2766 Restricted Total		
20-5491 · TAG2020 Plumas Grant Match	33,162.00	29,409.00
20-5401 · AB2766 Restricted Total - Other	804,594.00	887,591.00
Total 20-5401 · AB2766 Restricted Total	837,756.00	917,000.00
20-5406 · Carl Moyer - Restricted		
20-5492 · CM - SOAR Lawn and Garden	179,000.00	
20-5406 · Carl Moyer - Restricted - Other	518,000.00	756,620.00
Total 20-5406 · Carl Moyer - Restricted	697,000.00	756,620.00
20-5409 · AB 923 Restricted	476,000.00	545,000.00
20-5415 · AB617-Implementation	20,447.00	105,500.00
20-5416 · Farmers Pooled Shared Program	539,000.00	
20-5417 · Nox Reduction Measure Exp	20,000.00	31,018.00
20-5485 · TAG 2018 Grant Exp.	850,000.00	550,000.00
20-5486 · AB617 Incentive Grant Expense	76,500.00	206,000.00
20-5487 · TAG 2020 Grant Exp.	150,000.00	500,000.00
20-5488 · 103 Supplement PM2.5	4,700.00	55,800.00
20-5496 · Woodsmoke Reduction 2023	303,318.00	
Total 20-5400 · Grantees Summary Only	3,974,721.00	3,666,938.00
Total Expense	3,974,721.00	3,666,938.00
Net Ordinary Income	40,000.00	0.00
Net Income	40,000.00	0.00