



OLYMPIC REGION CLEAN AIR AGENCY
2940 LIMITED LANE NW
OLYMPIA WA 98502

AGENDA of January 11, 2023 * 9:00 a.m.
Finance Committee Meeting

ORCAA's meeting will be available virtually

If you would like to participate in the meeting via Zoom video conference, visit <https://us02web.zoom.us/j/88654004897?pwd=NklnZCtIUUtPY25UTIFWbG96eXEyQT09> join with Meeting ID: 886 5400 4897 and Passcode: N5MiRD

If you would like to participate in the meeting via Zoom audio only, call 1-253-215-8782 and join with Meeting ID: 88654004897 and Passcode: 728745

Be courteous – mute your mic if not speaking

CALL TO ORDER

APPROVAL OF AGENDA (*action item*)
(Ask for any corrections, additions/omissions)

APPROVAL OF MINUTES (*action item*)

1. [Minutes of November 9, 2022](#)

FINANCE REPORT

1. [FY2023 Second Quarter Report](#)

NEW BUSINESS

1. OlyMAP Funding
 - a. Budget Amendment
2. New Projects
 - a. Adding a budget line to fund future projects up to \$10K

GOOD OF THE ORDER

ADJOURNMENT

NEXT MEETING – April 12, 2023 – 9:00 a.m.

OLYMPIC REGION CLEAN AIR AGENCY
2940 Limited Lane NW
Olympia, Washington 98502

Finance Committee Meeting – hybrid via zoom

November 9, 2022

Members Present: Jim Cooper, City of Olympia
Randy Neatherlin, Mason County (via Zoom)
Jill Warne, Grays Harbor County (via Zoom)

Members Absent: Greg Brotherton, Jefferson County (Chair)

Legal Counsel:

Staff Present: Jeff Johnston, Executive Director; Lynn Harding, Financial Services Manager,
Dan Nelson, Communications Manager; and Debbie Moody, Office
Manager/Public Records Officer

The meeting was called to order at 9:02 am. Cooper noted Brotherton is not in attendance.

APPROVAL OF AGENDA

Cooper asked for consensus approval of the agenda. There were no objections.

APPROVAL OF MINUTES

Cooper asked for approval of the Minutes of September 14, 2022. Neatherlin moved for approval, the motion was seconded and carried unanimously.

FINANCE REPORT

FY2023 First Quarter Report

Harding noted we have received \$929,125 in revenue (30%). Harding went over several line items, noting while some funds come in monthly, many of our funds come in quarterly.

Harding noted we have spent \$650,790 in expenditures (22%). Harding went over several line items, noting some expenditures are paid up front. Harding noted the final payment for our building will be made December 1, 2022.

Harding continued with the Fund Balance sheet. Harding noted we started the fiscal year with \$2,026,489. The current balance, after revenue and expenditures is \$2,304,824. Harding went over the contingency funds noting the restricted balance is \$865,782 and the unrestricted balance is \$1,548,062.

Harding noted the WA Cares was delayed and is now beginning on July 1, 2023. There have been changes to the law and the employees are slated to pay the premiums at 0.581%. Cooper asked what the total cost for our staff. Harding noted it would be just under \$10,000 for 16 staff. Cooper asked if we are also paying the employee portion of Paid Family & Medical Leave (PFML). Harding noted that is correct. Cooper noted we can consider the WA Cares payment into the next budget cycle. Staff agreed. Harding did add of our 16 employees, 5-7 are exempt from paying premiums on the WA Cares. Cooper noted a discussion will need to take place to assure equity for all staff.

There was nothing further for the committee.

The meeting adjourned at 9:23 am.

CERTIFICATION

I hereby certify this is a true and correct copy of the minutes of the meeting of the ORCAA Finance Committee held hybrid, via Zoom, on November 9, 2022, in Olympia, Washington.

ATTEST:

Jeff C. Johnston, Executive Director
Olympic Region Clean Air Agency

Jim Cooper, in for Chair Brotherton
ORCAA Finance Committee

DATED: _____

Olympic Region Clean Air Agency
Comparative Summary of Agency Budget, Revenues, & Expenditures

FY2023 - For the Period Ending December 2022

Comparison

FY2023 | FY2022

Revenue	Fiscal Year 2022	Fiscal Year 2023	October-December	Difference	6-mos = 50%	
	ACTUAL	BUDGET	YTD ACTUAL		% of Budget	% of Budget
Fees/Grants/Assessments/Penalties/Other						
AOP (Title V)	\$ 603,614	\$ 686,752	\$ 537,130	\$ (149,622)	78%	78%
NOC - Major/Minor	140,433	163,060	32,738	(130,322)	20%	66%
NOI - Major/Minor	2,912	1,022	2,576	1,554	252%	93%
Annual Registration	375,302	384,000	384,566	566	100%	96%
Assessments	464,353	498,697	0	(498,697)	0%	0%
Ecology Oversight	12,948	15,000	0	(15,000)	0%	0%
Asbestos	138,637	132,860	66,697	(66,163)	50%	51%
Land Clearing	36,659	26,300	16,605	(9,695)	63%	73%
Woodstove Education Grant	10,682	10,682	2,440	(8,242)	23%	22%
Woodsmoke Reduction Grant	58,019	170,000	69,519	(100,481)	41%	13%
Ecology Monitoring (PM2.5)	13,500	13,500	10,257	(3,243)	76%	71%
EPA - Cheeka Peak Grant	76,748	86,077	41,514	(44,563)	48%	49%
ARP Grant with EPA	-	131,500	0	(131,500)	0%	0%
CORE-Federal	198,556	188,399	72,657	(115,742)	39%	46%
CORE-State	139,985	136,427	52,615	(83,812)	39%	43%
EFSEC	26,019	38,385	12,308	(26,077)	32%	23%
Penalties (NOV)	217,550	75,000	19,996	(55,004)	27%	281%
Investment Income	13,146	10,000	13,160	3,160	132%	40%
Miscellaneous Revenue	1,882	1,000	1,177	177	118%	167%
Building/Rental Income	59,794	59,592	28,532	(31,060)	48%	51%
Appropriation from Contingency Fund(s)						
General Fund Contingency Draw	\$ -	\$ 274,915	\$ -	\$ (274,915)	0%	0%
Total Revenue	\$ 2,590,738	\$ 3,103,168	\$ 1,364,487	\$ (1,738,681)	44%	53%

	YTD FY2023 Revenue
76% Fees	\$ 1,040,312
19% Grants*	261,310
0% Assessments	0
1% Penalties	19,996
3% Other	42,869
0% Contingency	0
100%	\$ 1,364,487
* Grants-Fed	\$ 124,428
* Grants-State	\$ 136,882

Expenditures	Fiscal Year 2022	Fiscal Year 2023	October-December	Difference	6-mos = 50%	
	ACTUAL	BUDGET	YTD ACTUAL		% of Budget	% of Budget
Payroll						
Salaries	\$ 1,612,198	\$ 1,695,305	\$ 815,935	\$ 879,370	48%	50%
Employee Benefits, Payroll Taxes	499,282	566,475	257,466	309,009	45%	46%
Total Payroll	\$ 2,111,480	\$ 2,261,780	\$ 1,073,401	\$ 1,188,379	47%	48%

Non-Payroll	Fiscal Year 2022	Fiscal Year 2023	October-December	Difference	6-mos = 50%	
	ACTUAL	BUDGET	YTD ACTUAL		% of Budget	% of Budget
Office Supplies/Sm Equip.	\$ 8,448	\$ 8,300	\$ 3,982	\$ 4,318	48%	42%
Gasoline Vehicles	4,391	6,000	2,720	3,280	45%	46%
Computer Hard/Soft.	23,204	36,585	7,125	29,460	19%	45%
Bd. Prof. Ser. & Travel Reimb.	0	1,200	-	1,200	0%	0%
Training & Conferences	5,675	17,390	8,511	8,879	49%	10%
Professional Srs.	49,296	67,500	17,584	49,916	26%	47%
Telephone	12,480	15,500	5,892	9,608	38%	40%
Postage	4,833	5,000	3,012	1,988	60%	52%
Insurance (Bldg, Veh, Staff)	35,872	38,000	39,264	(1,264)	103%	101%
Wellness Program	437	450	44	406	10%	109%
Public Education	8,816	36,560	28,694	7,866	78%	93%
Miscellaneous	301	550	96	454	17%	15%
Dues & Subscriptions	3,842	4,300	278	4,022	6%	7%
Audit/Acctg	6,599	16,000	1,194	14,806	7%	41%
Rent-Satellite Office	800	0	0	-	0%	33%
Maintenance - Copier	10,947	2,400	1,050	1,350	44%	41%
Vehicle Purchase	0	26,000	0	26,000	0%	0%
Maintenance - Vehicles	2,333	3,950	2,885	1,065	73%	50%
Total Non-P/R	\$ 178,274	\$ 285,685	\$ 122,331	\$ 163,354	43%	49%

	YTD FY2023 Expenditures
79% Payroll	\$ 1,073,401
9% Non Payroll-Admin	122,331
5% Bldg/Maint.	72,194
6% Program Operations	82,844
100% Total	\$ 1,350,770

Building Operations/Maintenance	Fiscal Year 2022	Fiscal Year 2023	October-December	Difference	6-mos = 50%	
	ACTUAL	BUDGET	YTD ACTUAL		% of Budget	% of Budget
Principal/Interest - Office Bldg	\$ 330	\$ 44,000	\$ 43,964	\$ 36	100%	0%
Alarm Monitoring/Security	2,234	2,500	353	2,147	14%	24%
Utilities	15,804	16,500	7,195	9,305	44%	48%
Janitorial & Supplies	11,643	13,568	5,737	7,831	42%	40%
Maintenance - Office Bldg.	9,220	18,200	14,945	3,255	82%	34%
Leasehold Improvements	0	27,000	0	27,000	0%	0%
Total Bldg. Oper./Maintenance	\$ 39,232	\$ 121,768	\$ 72,194	\$ 49,574	59%	14%

Program Operations	Fiscal Year 2022	Fiscal Year 2023	October-December	Difference	6-mos = 50%	
	ACTUAL	BUDGET	YTD ACTUAL		% of Budget	% of Budget
WoodSmoke Reduction/Bounty	\$ 41,550	\$ 138,000	\$ 62,400	\$ 75,600	45%	2%
ECY Oversight Fees	12,948	15,000	0	15,000	0%	0%
Monitor. Equip./CPO	26,960	34,500	17,919	16,581	52%	33%
ARP Grant with EPA	0	131,500	0	131,500	0%	0%
Monitoring-General / PM2.5	2,192	5,490	1,180	4,310	21%	8%
Security Deposit Refunds	305	0	1,345	(1,345)	n/a	n/a
Total Program Operations (Non-Admin)	\$ 83,954	\$ 324,490	\$ 82,844	\$ 241,646	26%	8%
Total Expenditures	\$ 2,412,940	\$ 2,993,723	\$ 1,350,770	\$ 1,642,953	45%	45%
Net Surplus (Deficit)	\$ 177,797	\$ 109,445	\$ 13,717			

Breakdown of Net Surplus (Deficit):	FY 2022	FY 2023
Net Surplus (Deficit) to General Fund FY2022	\$ 177,797	
Net Surplus (Deficit) to General Fund FY2023		\$ 109,445
		TBD

Notes:

1) Expenses exceeding 10% of a budget category (each sub-category: P/R, Non-P/R, Bldg, Operating) requires board approval.

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OLYMPIC REGION CLEAN AIR AGENCY
FUND BALANCE - Actual - Fiscal Year 2023
For The Period Ending December 2022

BEGINNING Fund Balance 07/01/2022	\$ 2,026,489
Plus: Revenue Fiscal Year	\$ 1,364,487
Less: Expenditures Fiscal Year	\$ (1,350,770)
ENDING Fund Balance	\$ 2,040,206
General Fund Contingency Draw applied to FY Budget	\$ - TBD
Title V Funds applied to FY Budget	\$ - TBD

General Fund	
\$	2,026,489
\$	1,364,487
\$	(1,350,770)
\$	2,040,206
\$	- TBD
\$	- TBD
12/31/2022	

Contingency & Capital Funds
\$ 864,807

*SAO	Fund Balance ALLOCATIONS-	Acctg Chart of Accts #		
<i>Classifications:</i>	Contingency Funds & Capital Funds			
<i>Committed</i>	Less: Expense Contingency (20% FY Budget less Title V)	1021	\$	368,929
<i>Restricted</i>	Less: Title V	1025		See Below
<i>Assigned</i>	Less: Tenants Security Deposits	1040	\$	4,425
<i>Committed</i>	Less for Office Building	1022	\$	120,000
<i>Committed</i>	Less for Monitoring Equipment	1023	\$	20,000
<i>Committed</i>	Less for Database / Equipment	1024	\$	215,000
<i>Unassigned</i>	Less for Vacation/Sick Leave/Comp	1027	\$	136,453
	Contingency Fund			
<i>Unassigned</i>	Title V Contingency (due General Fund)	(Actual)	\$	(109,020)
<i>Unassigned</i>	Ending UNRESTRICTED Fund Balance	(incl. Title V deficit)	\$	1,175,399

ORCAA Long Term Liabilities...			
-Office Building, Promissory Note to Thurston County	Liability	\$0	=^.=
Interest rate 0.703%, Final Payment 12/1/2022			

"Operating Contingency Funds" defined..... An amount established by board direction.

"Capital Funds" defined..... An amount established by board direction to save for specific long-term capital expenditures (bldg, equipment, database).

"Fund Balance" defined..... *Funds that are held in our bank account with Thurston County Treasurer's Office. ORCAA has one fund with Thurston County and is referred to as the "General Fund".

***The total Fund Balance includes all funds on deposit.**

2/2/2023 A Resolution must be approved by the Board of Directors to appropriate expenditures in Contingency Funds (except for 1025-Title V and 1040 Security Deposits).
 *06/30/2020 SAO established five new categories for reporting cash and investments