



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

AGENDA of September 13, 2023 * 9:00 a.m.
Finance Committee Meeting

ORCAA's meetings are held at the above address, however they will also be available virtually via the information below.

If you would like to participate in the meeting via Zoom video conference, visit <https://us02web.zoom.us/j/88654004897?pwd=NklnZCtIUjEtPY25UTlFWbG96eXEyQT09> 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 April 12, 2023](#)

NEW BUSINESS

1. [Fiscal Year 2023 – Year End Report](#)
2. [FY2024 budget revisions/agency succession planning](#)
 - a. Agency reorganization and new positions
 - b. FY2024 budget impacts

GOOD OF THE ORDER

ADJOURNMENT

NEXT MEETING – October 11, 2023 – 9:00 a.m.

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

Finance Committee Meeting – Hybrid via Zoom
April 12, 2023

A video recording of this meeting is available on the ORCAA YouTube channel at:
<https://www.youtube.com/@ORCAADan/videos>

Members Present: Greg Brotherton, Jefferson County (Chair) (via Zoom)
Jim Cooper, City of Olympia (via Zoom)
Randy Neatherlin, Mason County (via Zoom)

Members Absent:

Legal Counsel:

Staff Present: Jeff Johnston, Executive Director (via Zoom); Lynn Harding, Financial Services Manager (via Zoom); Dan Nelson, Communications Manager (via Zoom); and Debbie Moody, Office Manager (via Zoom)

The meeting was called to order at 8:40 am.

APPROVAL OF AGENDA

Brotherton asked for approval of the agenda. Cooper moved approval and the motion carried unanimously.

APPROVAL OF MINUTES

Brotherton asked for approval of the Minutes. Neatherlin moved approval, motion was seconded and carried unanimously.

FINANCE REPORT

Harding briefly went over the 3rd Quarter of Fiscal Year 2023, noting revenues are at 87% and total expenditures are at 69%. Harding did note we do have several items on our building improvement list we hope to complete this fiscal year. Moving on to the Fund Balance, Harding noted we started with a little over \$2 million, 9 months into the year we have collected \$2.4 million, and have spent about \$2 million, and we currently have \$2.4 million. We are currently holding \$864,000 in our contingency and capital funds, while we have \$1.5 million in our unrestricted fund balance.

NEW BUSINES

FY2024 Draft Budget

Harding gave a brief overview of the budget packet. Brotherton noted several of the leasehold improvements noted in the current budget are also included in this draft, will they be pushed out? Johnston noted we hope to get them done this current year; however, we included them in the draft budget in case there are scheduling issues or other things that cause delays.

Harding explained the draft budget includes many items along with the new salary schedule. The committee had requested 3 options for salary increases, 2.25%; 4%; and 6%. The budget also includes assessments and fee schedules with a 6.3% increase (CPI). Harding noted we have several lease hold improvements for the upcoming year, and we are also budgeting for a new Financial Assistant. Johnston noted the Financial Assistant position is a high priority and we will be bringing this back to the committee later in the year. All options will draw on the unreserved balance. We will continue to set aside funds to our contingency funds; sick/vacation leave, database, monitoring, and the building fund. We want to maintain our building fund at the same level because we no longer have a mortgage, so we are going to include a list of building maintenance and improvements each year to cover the 3 to 5-year forecast.

Harding summarized the revenue, noting it is projected to be a little more than \$3.1 million; 9% higher than 2023. Expenditures match revenues at 3.1 million; 10% higher than 2023 and includes implementing the new salary schedule, as provided by the contractor.

With regards to revenue, there are very little changes. The biggest change to the budget includes the fee and assessment increase of 6.3%. We anticipate using around \$286,000 out of reserve. Harding explained, the draft budget utilizes a 4% increase for salaries for ease of the presentation. Under the fund balance, we are projected to start with \$1.9 million and end with \$1.8 million.

Harding briefly went over the 3 budget options, noting revenue doesn't change as we are using 6.3% CPI to all three options. The differences will be under expenditures – with option 1 at 2.25% we expect to use \$183,000, with option 2 at 4% \$218,686 and for option 3 at 6% \$255,826 out of the reserves.

Harding stated we need the Finance Committee needs to let us know which option to go with. Brotherton asked the committee members to state their position.

Neatherlin noted option 1 (2.25%) was his preference. Neatherlin did note he appreciates getting staff to the 50 percentile. He added, if we agree with the 2.25% increase and do an adjustment for the 5 positions, we are going to be above the 50 percentile.

Cooper noted he would like a new option at 5%. He noted we need to remain close to CPI as possible, so we don't fall behind. Cooper noted he would be ok with 4%.

Brotherton noted he knows counties are typically a bit behind other agencies and he is more inclined to err on the side of generosity, doing what we can to maintain staff, and use the 4% and include the steps.

Johnston recommended the 4% noting implementing the new salary schedule, along with the 4% will keep us at the 50 percentile and will assist in keeping us up with the CPI so we don't fall behind.

Brotherton asked if the recommendation we make today will be brought forward to the full Board. Johnston stated that is correct. Cooper noted either of the options are still projecting less contingency than our current budget. Cooper supported Johnston's recommendation. Neatherlin noted there is a trend toward a recession and held to his support of the 2.25%.

Cooper noted it appears we are leaning toward the 4%, however was unsure if Neatherlin would agree. There were additional discussion and Brotherton noted we need to come to a recommendation.

Cooper moved to direct staff to use 4% for the salary adjustment along with projected workload analysis. The motion was second and carried with a majority vote (Brotherton and Cooper: agreed and Neatherlin: opposed.)

There was nothing further for the committee.

The meeting adjourned at 9:53 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 April 12, 2023, in Olympia, Washington.

ATTEST:

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

Greg Brotherton, Chair
ORCAA Finance Committee

DATED: _____

Olympic Region Clean Air Agency

Comparative Summary of Agency Budget, Revenues, & Expenditures

FY2023 - For the Year Ending June 2023

Comparison
FY 2023 | FY 2022

| Revenue | Fiscal Year 2022 | Fiscal Year 2023 | July 2022-June 2023 | Budget vs Actual Difference | 12-mos = 100% | |
|---|------------------|------------------|---------------------|--------------------------------|---------------|-------------|
| | ACTUAL | BUDGET | ACTUAL | | % of Budget | % of Budget |
| Fees/Grants/Assessments/Penalties/Other | | | | | | |
| AOP (Title V) | \$ 603,614 | \$ 686,752 | \$ 686,754 | \$ 2 | 100% | 100% |
| NOC - Major/Minor | 140,433 | 163,060 | 68,695 | (94,365) | 42% | 100% |
| NOI - Major/Minor | 2,912 | 1,022 | 5,239 | 4,217 | 513% | 291% |
| Annual Registration | 375,302 | 384,000 | 391,326 | 7,326 | 102% | 97% |
| Assessments | 464,353 | 498,697 | 498,697 | - | 100% | 100% |
| Ecology Oversight | 12,948 | 15,000 | 13,162 | (1,838) | 88% | 86% |
| Asbestos | 138,637 | 132,860 | 142,394 | 9,534 | 107% | 111% |
| Land Clearing | 36,659 | 26,300 | 40,112 | 13,812 | 153% | 183% |
| Woodstove Education Grant | 10,682 | 10,682 | 10,682 | - | 100% | 107% |
| Woodsmoke Reduction Grant | 58,019 | 170,000 | 148,006 | (21,994) | 87% | 39% |
| Ecology Monitoring (PM2.5) | 13,500 | 13,500 | 13,500 | - | 100% | 100% |
| EPA - Cheeka Peak Grant | 76,748 | 86,077 | 95,060 | 8,983 | 110% | 89% |
| ARP Grant with EPA | - | 131,500 | 2,159 | (129,341) | 0% | 0% |
| CORE-Federal | 198,556 | 188,399 | 216,032 | 27,633 | 115% | 106% |
| CORE-State | 139,985 | 136,427 | 153,249 | 16,822 | 112% | 103% |
| EFSEC | 26,019 | 38,385 | 44,250 | 5,865 | 115% | 55% |
| Penalties (NOV) | 217,550 | 75,000 | 330,040 | 255,040 | 440% | 396% |
| Investment Income | 13,146 | 10,000 | 32,649 | 22,649 | 326% | 88% |
| Miscellaneous Revenue | 1,882 | 1,000 | 2,061 | 1,061 | 206% | 376% |
| Building/Rental Income | 59,794 | 59,592 | 50,107 | (9,485) | 84% | 102% |

| Summary FY 2023 Revenue | |
|-------------------------------|--------------|
| 46% Fees | \$ 1,347,682 |
| 23% Grants* | 682,938 |
| 17% Assessments | 498,697 |
| 11% Penalties | 330,040 |
| 3% Other | 84,817 |
| 0% Contingency | 0 |
| 100% | \$ 2,944,173 |
| * Grants-Fed | \$ 326,751 |
| * Grants-State | \$ 356,187 |

Total Revenue before Contingency Draw(s) \$ 2,590,738 \$ 2,828,253 \$ 2,944,173 \$ 115,920 104% 96%

Appropriation from Contingency Fund(s)

| | | | | | | |
|-------------------------------|------|------------|------|------|--|--|
| General Fund Contingency Draw | \$ - | \$ 274,915 | \$ - | \$ - | | |
| Title V Contingency | \$ - | \$ - | \$ - | \$ - | | |

Total Revenue & Contingency \$ 2,590,738 \$ 3,103,168 \$ 2,944,173 \$ 115,920

| Expenditures | Fiscal Year 2022 | Fiscal Year 2023 | July 2022-June 2023 | Budget vs Actual Difference | 12-mos = 100% | |
|----------------------------------|------------------|------------------|---------------------|--------------------------------|---------------|---------|
| | ACTUAL | BUDGET | ACTUAL | | FY 2023 | FY 2022 |
| Payroll | | | | | | |
| Salaries | \$ 1,612,198 | \$ 1,695,305 | \$ 1,667,200 | \$ 28,105 | 98% | 104% |
| Employee Benefits, Payroll Taxes | 499,282 | 566,475 | 535,979 | 30,496 | 95% | 94% |
| Total Payroll | \$ 2,111,480 | \$ 2,261,780 | \$ 2,203,179 | \$ 58,601 | 97% | 101% |

| Non-Payroll | | | | | | |
|--------------------------------|------------|------------|------------|------------|------|------|
| Office Supplies/Sm Equip. | \$ 8,448 | \$ 8,300 | \$ 10,512 | \$ (2,212) | 127% | 140% |
| Gasoline Vehicles | 4,391 | 6,000 | 5,997 | 3 | 100% | 84% |
| Computer Hard/Soft. | 23,204 | 36,585 | 28,199 | 8,386 | 77% | 148% |
| Bd. Prof. Ser. & Travel Reimb. | 0 | 1,200 | 132 | 1,068 | 11% | 0% |
| Training & Conferences | 5,675 | 17,390 | 18,263 | (873) | 105% | 38% |
| Professional Srs. | 49,296 | 67,500 | 52,133 | 15,367 | 77% | 88% |
| Telephone | 12,480 | 15,500 | 12,983 | 2,517 | 84% | 83% |
| Postage | 4,833 | 5,000 | 5,756 | (756) | 115% | 101% |
| Insurance (Bldg, Veh, Staff) | 35,872 | 38,000 | 39,264 | (1,264) | 103% | 101% |
| Wellness Program | 437 | 450 | 338 | 112 | 75% | 109% |
| Public Education | 8,816 | 36,560 | 49,060 | (12,500) | 134% | 122% |
| Miscellaneous | 301 | 550 | 226 | 324 | 41% | 50% |
| Dues & Subscriptions | 3,842 | 4,300 | 3,984 | 316 | 93% | 99% |
| Audit/Acctg | 6,599 | 16,000 | 17,049 | (1,049) | 107% | 81% |
| Rent-Satellite Office | 800 | 0 | 0 | - | 0% | 33% |
| Maintenance - Copier | 10,947 | 2,400 | 2,030 | 370 | 85% | 684% |
| Vehicle Purchase | 0 | 26,000 | 0 | 26,000 | 0% | 0% |
| Maintenance - Vehicles | 2,333 | 3,950 | 6,031 | (2,081) | 153% | 117% |
| Total Non-P/R | \$ 178,274 | \$ 285,685 | \$ 251,956 | \$ 33,729 | 88% | 89% |

| Summary FY 2023 Expenditures | |
|------------------------------------|--------------|
| 80% Payroll | \$ 2,203,179 |
| 9% Non Payroll-Admin | 251,956 |
| 4% Bldg/Maint. | 115,733 |
| 6% Program Operations | 174,828 |
| 100% Total | \$ 2,745,695 |

| Building Operations/Maintenance | | | | | | |
|--|-----------|------------|------------|----------|------|------|
| Principal/Interest - Office Bldg | \$ 330 | \$ 44,000 | \$ 43,964 | \$ 36 | 100% | 1% |
| Alarm Monitoring/Security | 2,234 | 2,500 | 1,774 | 726 | 71% | 112% |
| Utilities | 15,804 | 16,500 | 16,209 | 291 | 98% | 105% |
| Janitorial & Supplies | 11,643 | 13,568 | 12,290 | 1,278 | 91% | 94% |
| Maintenance - Office Bldg. | 9,220 | 18,200 | 30,923 | (12,723) | 170% | 82% |
| Leasehold Improvements | 0 | 27,000 | 10,573 | 16,427 | 39% | 0% |
| Total Bldg. Oper./Maintenance | \$ 39,232 | \$ 121,768 | \$ 115,733 | \$ 6,035 | 95% | 34% |

| Program Operations | | | | | | |
|---|-----------|------------|------------|------------|-----|-----|
| WoodSmoke Reduction/Bounty | \$ 41,550 | \$ 138,000 | \$ 121,500 | \$ 16,500 | 88% | 35% |
| ECY Oversight Fees | 12,948 | 15,000 | 13,162 | 1,838 | 88% | 86% |
| Monitor. Equip./CPO | 26,960 | 34,500 | 29,933 | 4,567 | 87% | 78% |
| ARP Grant with EPA | 0 | 131,500 | 2,159 | 129,341 | 2% | 0% |
| Monitoring-General / PM2.5 | 2,192 | 5,490 | 4,833 | 657 | 88% | 40% |
| OlyMAP Project | - | - | 1,540 | (1,540) | 0% | n/a |
| Security Deposit Refunds | 305 | 0 | 1,701 | (1,701) | n/a | n/a |
| Total Program Operations (Non-Admin) | \$ 83,954 | \$ 324,490 | \$ 174,828 | \$ 149,662 | 54% | 48% |

Total Expenditures \$ 2,412,940 \$ 2,993,723 \$ 2,745,695 \$ 248,028 92% 94%

Net Surplus (Deficit) \$ 177,797 \$ 109,445 \$ 198,478

| Breakdown of Net Surplus (Deficit): | FY 2022 | FY 2023 |
|--|------------|------------|
| Net Surplus (Deficit) to General Fund FY2022 | \$ 142,477 | |
| Net Surplus Title V Contingency/ Payback | \$ 35,320 | |
| Net Surplus (Deficit) to General Fund FY2023 | | \$ 136,195 |
| Net Surplus Title V Contingency/ Payback | | \$ 62,283 |

Notes:

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

08232023-lmh

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

BEGINNING Fund Balance 07/01/2022

Plus : Revenue Fiscal Year

Less: Expenditures Fiscal Year

ENDING Fund Balance

General Fund Contingency Draw applied to FY Budget

Title V Funds applied to FY Budget

| General Fund | |
|--|------------------|
| \$ | 2,026,489 |
| \$ | 2,944,173 |
| \$ | (2,745,695) |
| \$ | 2,224,967 |
| \$ | - |
| \$ | - |
| Fund Balance ALLOCATIONS- | |
| Contingency Funds & Capital Funds | |
| \$ | 424,245 |
| \$ | See Below |
| \$ | 4,350 |
| \$ | 120,000 |
| \$ | 20,000 |
| \$ | 215,000 |
| \$ | 155,951 |
| Contingency Fund | |
| \$ | (46,738) |
| \$ | 1,285,421 |

Contingency & Capital
Funds
\$ 939,546

| *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 |
| <i>Restricted</i> | Less: Title V | 1025 |
| <i>Assigned</i> | Less: Tenants Security Deposits | 1040 |
| <i>Committed</i> | Less for Office Building | 1022 |
| <i>Committed</i> | Less for Monitoring Equipment | 1023 |
| <i>Committed</i> | Less for Database / Equipment | 1024 |
| <i>Unassigned</i> | Less for Vacation/Sick Leave/Comp | 1027 |
| | Contingency Fund | |
| <i>Unassigned</i> | Title V Contingency (due General Fund) | (Actual) |
| <i>Unassigned</i> | Ending UNRESTRICTED Fund Balance | (incl. Title V deficit) |

6/30/2023

ORCAA Long Term Liabilities...

-Office Building, Promissory Note to Thurston County
 Interest rate 0.703%

Liability

\$0

=^.=

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

"Fund Balance" defined.....

*Funds that are held in our bank account with Thurston County Treasurer's Office. ORCAA

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

8/23/2023

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

ORCAA

FY2024 Budget Impacts: Salaries/Benefits/Supplies/Training

ORCAA Summary

| | Approved Budget | Amendment | Total |
|---------------------------------|------------------------|----------------------|------------------------|
| Total Revenue | | | |
| Grants, Fees, Other | \$ 2,957,026.00 | \$ 115,800.00 | \$ 3,072,826.00 |
| Contingency Draw | \$ 216,522.00 | \$ 110,562.00 | \$ 327,084.00 |
| Transfer to Gen. Fund (Title V) | \$ (46,527.00) | \$ - | \$ (46,527.00) |
| | \$ 3,127,021.00 | \$ 226,362.00 | \$ 3,353,383.00 |

Utilizing addtl Cont. Draw

Total Expenses/Transfers

| | | | |
|---------------------|------------------------|----------------------|------------------------|
| Payroll | \$ 2,446,565.00 | \$ 200,701.00 | \$ 2,647,266.00 |
| Non-Payroll | \$ 282,811.00 | \$ 25,360.00 | \$ 308,171.00 |
| Office Bldg | \$ 102,161.00 | \$ - | \$ 102,161.00 |
| Non Admin-Operating | \$ 295,484.00 | \$ 301.00 | \$ 295,785.00 |
| | \$ 3,127,021.00 | \$ 226,362.00 | \$ 3,353,383.00 |

Revenue Less Expenses

| | | | |
|--|------|------|------|
| | \$ - | \$ - | \$ - |
|--|------|------|------|

Balanced budget after Amendment #1

New Positions / Adjustment

| | | | | |
|--------------------------|-------------|----------------------|----------------------|-----------------------------------|
| Financial Analyst | \$ - | \$ 53,088.96 | \$ 53,088.96 | Salary & Benefits |
| AQS 1/2 | \$ - | \$ 61,923.79 | \$ 61,923.79 | " |
| Engineer 1 | \$ - | \$ 40,914.74 | \$ 40,914.74 | " |
| Eng/Comp Manager | \$ - | \$ 85,688.52 | \$ 85,688.52 | " |
| AQS 2 Promotion | \$ - | \$ 9,205.84 | \$ 9,205.84 | " |
| Benefits & Payroll Taxes | \$ - | Included Above | | FICA, Retire, medicals, PFML, L&I |
| Sub-Total | \$ - | \$ 250,822.00 | \$ 250,822.00 | |

EE Reductions, Payment of V/S/C

| | | | | |
|---------------------------|-------------|-----------------------|-----------------------|--|
| Compliance Migr | \$ - | \$ (66,726.85) | \$ (66,726.85) | Previously included in approved budget |
| -Payment of Vac/Sick/Comp | \$ - | \$ 21,648.00 | \$ 21,648.00 | Previously included in approved budget |
| Engineering Manager | \$ - | \$ (26,690.74) | \$ (26,690.74) | |
| -Payment of Vac/Sick/Comp | \$ - | \$ 21,648.00 | \$ 21,648.00 | |
| Other | \$ - | \$ - | \$ - | |
| Sub-Total | \$ - | \$ (50,121.59) | \$ (50,121.59) | |

Supplies, HW/SW, Training, Operat.

| | | | |
|---------------------------|-------------|---------------------|---------------------|
| Supplies, HW/SW, Training | \$ - | \$ 25,360.00 | \$ 25,360.00 |
| ARP, OlyMAP | \$ - | \$ 301.00 | \$ 301.00 |
| Sub-Total | \$ - | \$ 25,661.00 | \$ 25,661.00 |

Total Adjustments

| | | | |
|--|------|---------------|---------------|
| | \$ - | \$ 226,361.41 | \$ 226,362.00 |
|--|------|---------------|---------------|

Budget Amendment needed by 02/01/2024

**OLYMPIC REGION CLEAN AIR AGENCY
REVENUE & EXPENSES**
For the Fiscal Year Ending ...

Amendment #1-FY2024
Proposed Draft:
To Finance Com.
(9/2023)

| | Column 1 Actual FY 2022 | Column 2 Actual FY 2023 | Column 3 Approved FY 2024 | Column 3 Amendment #1 FY 2024 | Column 3 Amended Total FY 2024 | Column 3 Total FY 2024 |
|--|-------------------------------|-------------------------------|---------------------------------|-------------------------------------|--------------------------------------|------------------------------|
| REVENUE | | | | | | |
| GRANTS | | | | | | |
| Core-Federal | \$ 198,556 | \$ 216,032 | \$ 193,000 | \$ 8,180 | \$ 201,180 | |
| Core-State | 139,985 | 153,249 | 137,000 | (2,879) | 134,121 | |
| PM2.5 - Ecology Monitoring | 13,500 | 13,500 | 13,500 | - | 13,500 | |
| CPO Project w/EPA-Maintenance & Operations | 76,748 | 95,060 | 90,462 | - | 90,462 | |
| Air Grant with EPA | 58,019 | 142,059 | 131,500 | (2,159) | 129,341 | |
| Workshop - Education & Bounty Program w/ Ecology | 14,682 | 14,682 | 14,682 | - | 14,682 | |
| Workshop - Grant | 10,682 | 10,682 | 10,682 | - | 10,682 | |
| FEES | | | | | | |
| Assessments | \$ 464,353 | \$ 498,697 | \$ 533,771 | \$ - | \$ 533,771 | |
| Annual Registration | 375,302 | 391,326 | 410,911 | - | 410,911 | |
| Title V | 603,614 | 686,754 | 678,222 | - | 678,222 | |
| NOI - NSR | 140,433 | 68,695 | 104,377 | 20,000 | 124,377 | |
| NOI - Major/Minor | 2,912 | 5,239 | 3,500 | - | 3,500 | |
| EFSEC | 26,019 | 44,250 | 57,283 | - | 57,283 | |
| Ecology Oversight | 12,948 | 13,162 | 15,500 | - | 15,500 | |
| Outdoor Burning | 138,637 | 142,984 | 139,000 | 10,000 | 149,000 | |
| Land Clearing | 36,659 | 40,112 | 44,500 | - | 44,500 | |
| OTHER | | | | | | |
| Penalties (NOV) | \$ 217,550 | \$ 330,040 | \$ 185,500 | \$ 72,658 | \$ 257,658 | |
| Investment Interest | 13,146 | 32,649 | 20,256 | 10,000 | 30,256 | |
| Miscellaneous Income | 1,882 | 2,061 | 2,200 | - | 2,200 | |
| Building Income | 59,794 | 50,107 | 46,362 | - | 46,362 | |
| Total Revenue before Contingency Draw(s) | \$ 2,590,739 | \$ 2,944,174 | \$ 2,957,026 | \$ 115,800 | \$ 3,072,826 | |
| Appropriation from Contingency Funds | - | - | - | \$ 216,522 | \$ 110,562 | \$ 327,084 |
| General Fund Contingency Draw | - | - | - | - | - | - |
| TOTAL REVENUE & CONTINGENCY | \$ 2,590,739 | \$ 2,944,174 | \$ 3,173,548 | \$ 226,362 | \$ 3,399,910 | |
| General Fund Contingency Draw | - | - | - | \$ 216,522 | \$ 110,562 | \$ 327,084 |
| Title V Contingency Build & General Fund Reimbursement | \$ 35,320 | \$ 109,445 | \$ 46,527 | \$ - | \$ - | \$ 46,527 |
| Actual Revenue | \$ 2,590,739 | \$ 2,944,174 | \$ 2,957,026 | \$ 115,800 | \$ 3,072,826 | |
| Actual Expenses | \$ 2,412,940 | \$ 2,944,174 | \$ 3,127,021 | \$ 226,362 | \$ 3,353,383 | |
| Breakdown of Title V - Approx: | | | | | | |
| Fiscal Year Workload | | | 631,695 | | | \$ 631,695 |
| Repayment to General Fund | | | 16,527 | | | \$ 46,527 |
| Contingency Fund | | | 30,000 | | | \$ (30,000) |
| | | | | | | \$ 678,222 |
| | | | | | | \$ - |
| | | | | | | \$ 678,222 |

**OLYMPIC REGION CLEAN AIR AGENCY
REVENUE & EXPENSES**

| | Column 1 Actual FY 2022 | Column 2 Actual FY 2023 | Column 3 Approved FY 2024 | Column 3 Amendment #1 FY 2024 | Column 3 Amended Total FY 2024 | Column 3 Total FY 2024 |
|---|-------------------------------|-------------------------------|---------------------------------|-------------------------------------|--------------------------------------|------------------------------|
| EXPENSES | | | | | | |
| PAYROLL | | | | | | |
| Salaries | \$ 1,612,198 | \$ 1,667,200 | \$ 1,838,036 | \$ 135,483 | \$ 1,973,519 | |
| Employee Benefits | 499,282 | 695,979 | 608,529 | 65,218 | 673,747 | |
| Sub-Total P/R Expenses | \$ 2,111,480 | \$ 2,363,179 | \$ 2,446,565 | \$ 200,701 | \$ 2,647,266 | |
| NON-PAYROLL | | | | | | |
| Office Supplies/Supplies/Safety | \$ 8,448 | \$ 10,512 | \$ 21,567 | \$ 9,000 | \$ 30,567 | |
| Gasoline Vehicles | 4,391 | 5,997 | 6,200 | - | 6,200 | |
| Computer Hardware/Supplies | 23,204 | 28,199 | 22,619 | 10,000 | 32,619 | |
| Cellular Phone/Cellular Service | - | - | - | - | - | |
| KnowBe4, Inc. | - | - | - | - | - | |
| Board of Directors Travel Reimb. | 132 | - | - | - | - | |
| Staff Training, Conferences, Travel | 5,675 | 18,263 | 20,868 | 5,000 | 25,868 | |
| Professional Services: | | | | | | |
| -Legal (Attorney) | 49,296 | 52,133 | 76,000 | - | 76,000 | |
| -Process Services | - | - | - | - | - | |
| -Salary Survey/Ad-Hoc Support | - | - | - | - | - | |
| -Ad-Hoc Support | - | - | - | - | - | |
| -Software Plan Update | - | - | - | - | - | |
| Telephone | 12,480 | 12,983 | 17,000 | 360 | 17,360 | |
| Postage | 4,833 | 5,766 | 6,200 | - | 6,200 | |
| Insurance Bldg, Veh, Staff | 35,872 | 39,264 | 40,835 | - | 40,835 | |
| Wellness Program | 437 | 338 | 500 | - | 500 | |
| Public Education and Outreach: | | | | | | |
| -Education & Outreach Printing, special mailings, etc) | 8,816 | 49,060 | 21,790 | 1,000 | 22,790 | |
| Miscellaneous Maintenance | 301 | 276 | 2,620 | - | 2,620 | |
| Office Supplies | 3,843 | 3,884 | 5,333 | - | 5,333 | |
| Dues & Subscriptions | 6,559 | 17,049 | 2,500 | - | 2,500 | |
| Plakholder | | | | | | |
| Rent-Satellite Office | 800 | - | - | - | - | |
| Maintenance - Copier / Purchase | 10,947 | 2,030 | 2,400 | - | 2,400 | |
| Vehicle Purchase | 2,333 | 6,031 | 31,000 | - | 31,000 | |
| Maintenance - Vehicles | 178,274 | 251,957 | 282,811 | 25,360 | 308,171 | |
| Sub-Total Administrative Expenses | \$ 330 | \$ 43,864 | \$ - | \$ - | \$ - | |
| OFFICE BLDG. OPERATING. | | | | | | |
| Interest Expense & Principal - Office Bldg. | 18,038 | 17,983 | 19,000 | - | 19,000 | |
| Utilities/Alarm Monitoring | 11,643 | 12,290 | 14,111 | - | 14,111 | |
| Janitorial Supplies | 9,220 | 30,223 | 17,050 | - | 17,050 | |
| Maintenance Office Bldg. | - | 10,572 | 52,000 | - | 52,000 | |
| Landscaping Services | 39,231 | 115,733 | 102,161 | - | 102,161 | |
| Other Administrative Expenses | - | - | - | - | - | |
| Sub-Total Office Building Operating | \$ 41,550 | \$ 121,500 | \$ 105,000 | \$ (2,159) | \$ 102,841 | |
| NON-ADMINISTRATIVE-OPERATING | | | | | | |
| Woodslope Reduction/Recycle Program | 12,948 | 29,633 | 15,500 | - | 15,500 | |
| ARP - EPA - Operational | 26,960 | 29,633 | 35,000 | - | 35,000 | |
| Ecology Oversight Fees | 2,192 | 4,833 | 6,484 | - | 6,484 | |
| Monitoring Program - CPO | 365 | 1,540 | 2,000 | 2,460 | 4,460 | |
| OWMAP Project | 85,355 | 174,628 | 295,484 | 301 | 295,785 | |
| Security Deposit Refunds | - | - | - | - | - | |
| Sub-Total Non-Administrative - Operating | \$ 2,412,940 | \$ 2,745,697 | \$ 3,127,021 | \$ 226,362 | \$ 3,353,383 | |
| TOTAL EXPENDITURES | \$ 177,799 | \$ 198,477 | \$ (169,995) | \$ (110,562) | \$ (280,557) | |
| Net Surplus (Deficit) w/Title 5 | | | | | | |
| FY 2022 | \$ 142,479 | \$ 136,195 | | | | |
| FY 2023 | \$ - | \$ - | | | | |
| FY 2024 | \$ - | \$ - | | | | |
| Net Surplus (Deficit) to General Fund FY2022 | | | | | | |
| Net Surplus (Deficit) to General Fund FY2023 | \$ 35,320 | \$ - | \$ (216,522) | \$ (110,562) | \$ (327,084) | |
| Net Surplus (Deficit) to General Fund FY2024 | \$ - | \$ 62,283 | \$ - | \$ - | \$ - | |
| Net Surplus (Deficit) to Title V Contingency FY2022 & Payback | \$ - | \$ - | \$ 46,527 | \$ - | \$ 46,527 | |
| Net Surplus (Deficit) to Title V Contingency FY2023 & Payback | \$ - | \$ - | \$ (169,995) | \$ (110,562) | \$ (280,557) | |
| Net Surplus (Deficit) to Title V Contingency FY2024 & Payback | \$ - | \$ - | \$ - | \$ - | \$ - | |

Expenses exceeding 10% of a budget category (within each sub-category: P/R, Non-P/R, Bldg. Operating) requires board approval.
9/8/2023

OLYMPIC REGION CLEAN AIR AGENCY
FUND BALANCE
For The Period Ending ...

Amendment #1-FY2024
 Proposed Draft:
 Fin. Com. (9/2023)

| | Actual | | Actual | | Approved | | Amendment #1 | | Amended Total | |
|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|------------------|------------------|------------------|--------------------------------|--------------------------------|
| | FY 2022 General Fund July 1, 2021 | FY 2023 General Fund July 1, 2022 | FY 2022 General Fund July 1, 2021 | FY 2023 General Fund July 1, 2022 | FY2024 General Fund July 1, 2023 | FY2024 Additions | FY2024 Additions | FY2024 Additions | FY2024 Amended July 1, 2023 | FY2024 Amended July 1, 2023 |
| BEGINNING Fund Balance..... | \$ 1,848,692 | \$ 2,026,491 | \$ 1,848,692 | \$ 2,026,491 | \$ 2,224,969 | \$ - | \$ - | \$ - | \$ 2,224,969 | \$ 2,224,969 |
| Plus : Revenue Fiscal Year | \$ 2,590,739 | \$ 2,944,173 | \$ 2,590,739 | \$ 2,944,173 | \$ 2,957,026 | \$ 115,800 | \$ 115,800 | \$ 115,800 | \$ 3,072,826 | \$ 3,072,826 |
| Less: Expenditures Fiscal Year | \$ (2,412,940) | \$ (2,745,695) | \$ (2,412,940) | \$ (2,745,695) | \$ (3,127,021) | \$ (226,362) | \$ (226,362) | \$ (226,362) | \$ (3,353,383) | \$ (3,353,383) |
| ENDING Fund Balance 06/30/20xx | \$ 2,026,491 | \$ 2,224,969 | \$ 2,026,491 | \$ 2,224,969 | \$ 2,054,974 | \$ (110,562) | \$ (110,562) | \$ (110,562) | \$ 1,944,412 | \$ 1,944,412 |
| | 6/30/2022 | 6/30/2023 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | | | |
| General Fund Contingency Draw applied to FY Budget | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 216,522 | \$ 110,562 | \$ 110,562 | \$ 110,562 | \$ 327,084 | \$ 327,084 |
| Fund Balances (Fiscal Year-End): | | | | | | | | | | |
| Contingency & Capital Funds | | | | | | | | | | |
| Less: Expense Contingency (20% FY Budget less Title V Exps) | \$ 368,929 | \$ 424,245 | \$ 368,929 | \$ 424,245 | \$ 488,438 | \$ 34,761 | \$ 34,761 | \$ 34,761 | \$ 523,199 | \$ 523,199 |
| Less: Title V Contingency | See Below | See Below | See Below | See Below | \$ 30,000 | \$ (30,000) | \$ (30,000) | \$ (30,000) | \$ - | \$ - |
| Less: Tenants Security Deposits | \$ 5,600 | \$ 4,350 | \$ 5,600 | \$ 4,350 | \$ 4,350 | \$ - | \$ - | \$ - | \$ 4,350 | \$ 4,350 |
| Capital Funds | | | | | | | | | | |
| Less for Office Building | \$ 90,000 | \$ 120,000 | \$ 90,000 | \$ 120,000 | \$ 120,000 | \$ - | \$ - | \$ - | \$ 120,000 | \$ 120,000 |
| Less for Monitoring Equipment | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| Less for Database/Equipment | \$ 180,000 | \$ 215,000 | \$ 180,000 | \$ 215,000 | \$ 250,000 | \$ - | \$ - | \$ - | \$ 250,000 | \$ 250,000 |
| Less for Vacation/Sick Leave | \$ 136,453 | \$ 155,951 | \$ 136,453 | \$ 155,951 | \$ 120,000 | \$ - | \$ - | \$ - | \$ 120,000 | \$ 120,000 |
| Committed/Restricted/Designated Funds | \$ 800,982 | \$ 939,546 | \$ 800,982 | \$ 939,546 | \$ 1,032,788 | \$ 4,761 | \$ 4,761 | \$ 4,761 | \$ 1,037,549 | \$ 1,037,549 |
| Contingency Fund | \$ (109,019) | \$ (46,738) | \$ (109,019) | \$ (46,738) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Title V Program (due General Fund) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| UNDESIGNATED Fund Balance | \$ 1,334,528 | \$ 1,332,161 | \$ 1,334,528 | \$ 1,332,161 | \$ 1,022,186 | \$ (115,323) | \$ (115,323) | \$ (115,323) | \$ 906,863 | \$ 906,863 |
| Year End | 6/30/2022 | 6/30/2023 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | | | |

ORCAA Long Term Liabilities...
 -Office Building, Promissory Note paid 12/1/2022
 Interest rate: 703%, no penalty early payoff

*SAO
 Classifications:
 Committed
 Restricted
 Assigned
 Committed
 Committed
 Committed
 Unassigned