



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=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 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 BUSINESS

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		% of Budget	% of Budget
Payroll					FY 2023	FY 2022
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

	\$ -	\$ -	\$ -
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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
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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 Amended 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 Amended 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	3,864	5,333	-	5,333	
Supplies/Printing	6,559	17,049	2,500	-	2,500	
Placeholder						
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	
Landscaping Services	-	10,572	52,000	-	52,000	
Lighting - Office	39,231	115,733	102,161	-	102,161	
Sub-Total Office Building Operating	\$ 41,550	\$ 121,500	\$ 105,000	\$ (2,159)	\$ 102,841	
NON-ADMINISTRATIVE OPERATING						
Woodslope Reduction/Recycle Program	12,948	13,162	15,500	-	15,500	
ARP - EPA - Operational	26,960	29,933	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	
Olympic 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	\$ -	\$ -				
Breakdown of Net Surplus (Deficit):						
Net Surplus (Deficit) to General Fund FY2022						
Net Surplus (Deficit) to General Fund FY2023						
Net Surplus (Deficit) to General Fund FY2024						
Net Surplus (Deficit) to Title V Contingency FY2022 & Payback						
Net Surplus (Deficit) to Title V Contingency FY2023 & Payback						
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 July 1, 2023	FY2024 Additions July 1, 2023	FY2024 Additions July 1, 2023	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

Balance 6/30/22 \$43,954
 Balance 6/30/23 \$0

*SAO
 Classifications:
 Committed
 Restricted
 Assigned
 Committed
 Committed
 Committed
 Unassigned