



Monterey Bay Air Resources District
24580 Silver Cloud Court, Monterey, CA 93940

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| MEETING DATE: | April 21, 2021 | CONSENT |
| TO: | The Air Pollution Control Board | |
| FROM: | Rosa Rosales, Administrative Services Manager | |
| SUBJECT: | Receive and File Budget to Actual Report for the Nine Months Ended March 31, 2021 | |

RECOMMENDATION

Accept and file the Budget to Actual Report for the nine months ended March 31, 2021.

DISCUSSION

The Budget to Actual Report for the period ending March 31, 2021 is attached for your information, covering the first nine months of the 2020-21 fiscal year. The General Fund, where the majority of the District's operations are recorded, is showing a surplus of about \$818,233 through March 31, 2021.

Through March 31, a total of \$2,397,904 has been received from the State of California for Department of Motor Vehicle (DMV) surcharge payments for July through January 2021. When compared to last year for the same period, DMV payments are about \$32,000 more than last year, approximately 1%. There is generally a 45-60 day lag time for the State to remit the payments.

Revenues for EPA grants in the amount of \$173,736 have been received. Carl Moyer grants funds of \$1,362,793 have been received, \$578,262 of these were reclassified from FY19-20 Unearned Revenue. CARB Subvention funds of \$180,289 have been received. The Community Air Protection Program (CAPP) funding received \$1,800,625, \$567,321 were reclassified from FY19-20 Unearned Revenue. The Funding Agricultural Replacement Measures for Emission Reductions (FARMER) funds received are \$792,543, \$574,474 were reclassified from FY19-20 Unearned Revenue.

Year-to-date Permit Fees revenues total approximately \$2.38 million representing about 86% of the total annual budget. The large percentage of the annual budget is due to the July billing of major sources and ag engines for the entire fiscal period. When compared to last year for the same period, permit fees are about \$39,303 lower, approximately 1.5%. Year-to-date penalties and fines total about \$153,396 with the majority from asbestos and permitting penalties.

The report shows year-to-date operating expenditures of almost \$3.32 million as compared to the annual operating budget of \$5,238,931. Salaries and benefits were \$2,648,129. General Fund professional and legal services totaled about \$241,868 compared to the overall budget of about \$630,525.

For non-operating expenditures, year-to-date grant reimbursements include \$320,087 in AB2766 grants, \$432,300 in electric vehicle incentives, \$1,110,717 in Moyer grants, \$1,483,000 in CAPP grants and \$478,819 in FARMER grants. The AB923 grant reimbursement balance is (\$320,149) due to

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reclassification of electric bus grants to the Mitigation Fees fund. Mitigation Fees grant reimbursements is \$677,151. Fixed assets expenditures were \$69,432, which includes the cloud services for the new permitting and document management programs.

Fund Balances as of 03/31/21 are represented below. These balances represent the balance in the cash accounts and do not include pending expenses or obligated grant projects:

| | |
|----------------------|-------------------|
| General Fund: | \$ 6,926,265 |
| AB2766 Fund: | \$ 6,372,324 |
| Moyer Fund: | \$ 386,344 |
| AB923 Fund: | \$ 3,563,581 |
| General Grants Fund: | \$ 544,568 |
| CAPP Fund: | \$ 629,067 |
| FARMER Fund: | \$ 304,478 |
| Clean Air Fund: | <u>\$ 128,637</u> |
| Total | \$18,855,264 |

ATTACHMENTS

Budget to Actual Report for period ending March 31, 2021

Fiscal Year 2020-21 Operating Expenditures versus Budget Graph Thru March 31, 2021

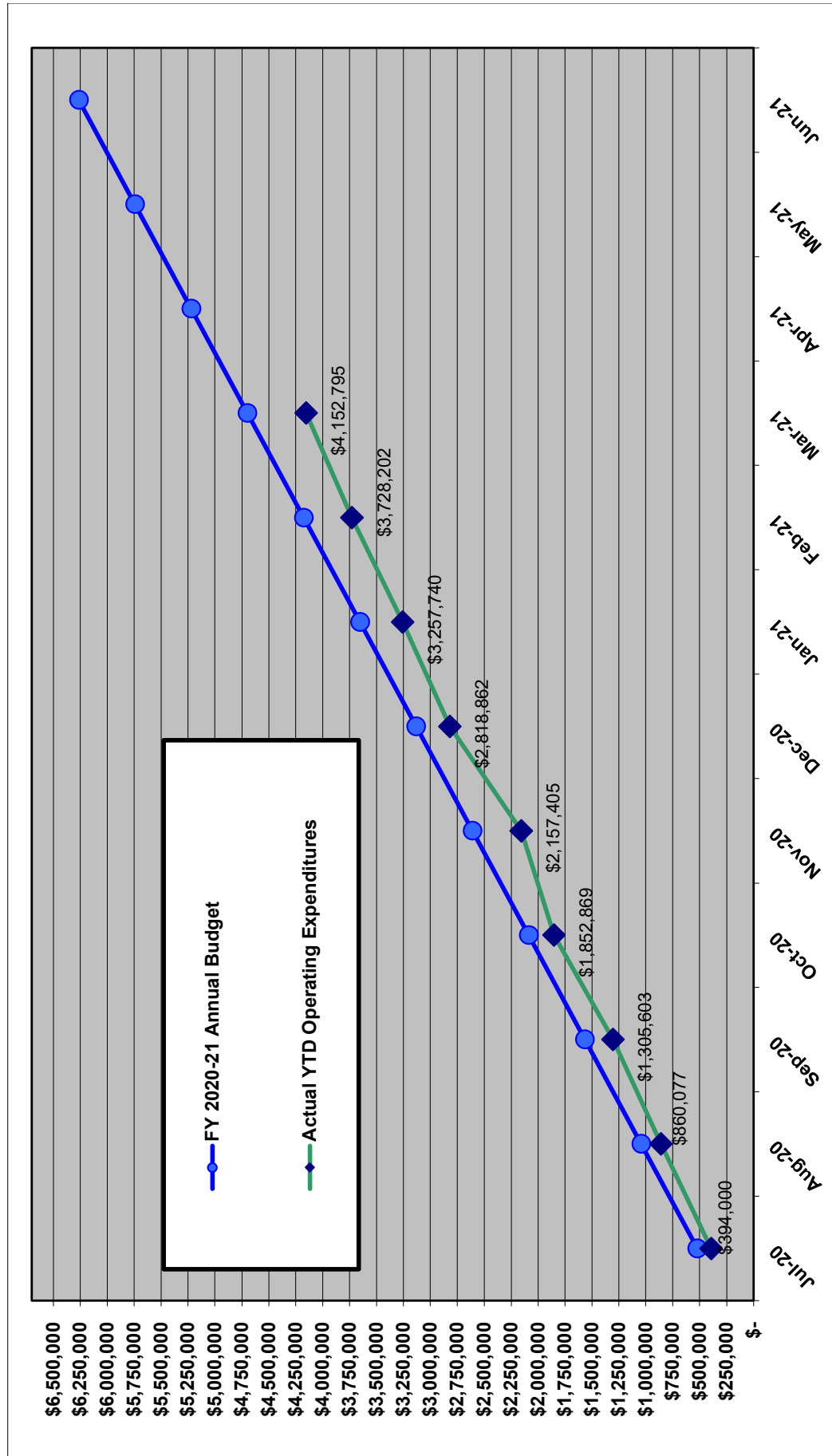
Monterey Bay Air Resources District
 Budget Versus Actual
 For 9 Months Ended March 31, 2021

| | GENERAL FUND | | | AB2766 FUND | | | AB923 FUND | | | MOYER FUND | | | OTHER GRANT FUNDS (CAPP, FARMER, CLEAN AIR, GENERAL) | | |
|----|-------------------------------------|--------|-------------|-------------|--------|-------------|------------|--------|-------------|------------|--------|-------------|--|--------|-------------|
| | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget |
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| | Revenues | | | | | | | | | | | | | | |
| | DMV Fees-Operating | | | | | | | | | | | | | | |
| | DMV Fees-Non-Operating | | | | | | | | | | | | | | |
| | Fed or State Grants-Operating | | | | | | | | | | | | | | |
| | Fed or State Grants-Non-Operating | | | | | | | | | | | | | | |
| | Permit Fees | | | | | | | | | | | | | | |
| | Special Fees (Title V and Asbestos) | | | | | | | | | | | | | | |
| | Penalties and Fines | | | | | | | | | | | | | | |
| | CARB Subvention | | | | | | | | | | | | | | |
| | City and County Contributions | | | | | | | | | | | | | | |
| | Contract Revenues | | | | | | | | | | | | | | |
| | State Grants (CEC & CAPP Grant) | | | | | | | | | | | | | | |
| | Woodsmoke Reduction Funding | | | | | | | | | | | | | | |
| | AB 197 Emission Inventory Funding | | | | | | | | | | | | | | |
| | Rental Income | | | | | | | | | | | | | | |
| | Other Revenues | | | | | | | | | | | | | | |
| | Interest Income | | | | | | | | | | | | | | |
| | Total Revenues | | | | | | | | | | | | | | |
| | Expenditures: | | | | | | | | | | | | | | |
| | Salaries and Benefits | | | | | | | | | | | | | | |
| | Maintenance, Equip, and Supp | | | | | | | | | | | | | | |
| | Legal and Professional Services | | | | | | | | | | | | | | |
| | Utilities & Office Rent | | | | | | | | | | | | | | |
| | Insurance | | | | | | | | | | | | | | |
| | Training, Travel, Board Exp | | | | | | | | | | | | | | |
| | Fixed Assets | | | | | | | | | | | | | | |
| | Grants | | | | | | | | | | | | | | |
| | Electric Vehicle Incentives | | | | | | | | | | | | | | |
| | OPEB Trust Account Deposit | | | | | | | | | | | | | | |
| | Sponsorships | | | | | | | | | | | | | | |
| | Misc & Other | | | | | | | | | | | | | | |
| | Total Expenditures | | | | | | | | | | | | | | |
| | Net Surplus (Deficit) | | | | | | | | | | | | | | |
| | <i>All Funds Recap:</i> | | | | | | | | | | | | | | |
| | Operating Revenues | | | | | | | | | | | | | | |
| | Operating Expenditures | | | | | | | | | | | | | | |
| | Net Surplus (Deficit) | | | | | | | | | | | | | | |

Monterey Bay Air Resources District
 Budget Versus Actual
 For 9 Months Ended March 31, 2021

| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA | AB | AC | AD | AE | AF |
|----|------------------------|------------------|------------------|--------------|------------------|------------------|--------------|------------------|---------------|-------------|------------------|------------------|--------------|------------------|------------------|--------------|---------------|----------|-------------|-------------|--------|--------|-------------|--------|--------|------------------|------------------|--------------|-------------|----|----|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | | |
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| 4 | Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 53 | Act Type | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 54 | E05-Sal & Wages | 2,488,667 | 1,747,564 | 70.3% | 453,744 | 361,618 | 79.7% | 56,381 | 50,572 | 89.7% | 42,741 | 35,058 | 82.0% | 81,556 | 65,826 | 80.7% | 34,944 | 32,584 | 93.3% | | | | | | | | | | | | |
| 55 | E10-Benefits | 1,270,220 | 900,564 | 70.9% | 230,133 | 183,096 | 79.6% | 26,345 | 25,356 | 96.3% | 20,251 | 17,653 | 87.2% | | | | | | | | | | | | | | | | | | |
| 56 | E15-Util & Comm | 81,101 | 58,483 | 72.1% | 24,605 | 16,704 | 67.9% | | | | | | | | | | | | | | | | | | | | | | | | |
| 57 | E20-Legal & Prof Svcs | 630,525 | 241,868 | 38.4% | 109,300 | 72,957 | 66.7% | | | | | | | 2,107,000 | 280,428 | 13.3% | | | | | | | | | | 2,000 | 231 | | | | |
| 58 | E25-Insurance | 91,300 | 90,493 | 99.1% | 17,400 | 17,237 | 99.0% | | | | | | | | | | | | | | | | | | | | | | | | |
| 59 | E28-Maint Equip | 9,469 | 4,835 | 51.0% | 14,600 | 5,419 | 37.1% | | | | | | | | | | | | | | | | | | | | | | | | |
| 60 | E29-Maint-Vehicles | 23,870 | 11,249 | 47.1% | 7,820 | 5,005 | 64.1% | | | | | | | | | | | | | | | | | | | | | | | | |
| 61 | E30-Maint-Bldg | 87,612 | 46,612 | 53.2% | 20,650 | 9,749 | 47.2% | | | | | | | | | | | | | | | | | | | | | | | | |
| 62 | E35-Rent | 19,598 | 16,696 | 85.2% | 8,500 | 8,092 | 95.2% | | | | | | | | | | | | | | | | | | | | | | | | |
| 63 | E40-Lease Pymts | 4,370 | 2,846 | 65.1% | 834 | 542 | 65.0% | | | | | | | | | | | | | | | | | | | | | | | | |
| 64 | E45-Training | 29,960 | 4,039 | 13.5% | 10,510 | 249 | 2.3% | | | | | | | 2,000 | 0 | 0.0% | | | | | | | | | | 500 | 0 | 0.0% | | | |
| 65 | E46-Travel | 50,200 | 0 | 0.0% | 10,200 | 0 | 0.0% | | | | | | | 200 | 0 | 0.0% | | | | | | | | | | 700 | 0 | 0.0% | | | |
| 66 | E50-Supplies | 119,191 | 45,327 | 38.0% | 31,052 | 7,642 | 24.6% | | | | | | | 400 | 0 | 0.0% | | | | | | | | | | 500 | 0 | 0.0% | | | |
| 67 | E51-Recruitment Exp | 3,405 | 0 | 0.0% | 650 | 0 | 0.0% | | | | | | | | | | | | | | | | | | | | | | | | |
| 68 | E55-Memberships | 22,255 | 13,510 | 60.7% | 2,640 | 1,087 | 41.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| 69 | E57-Sponsorship | 11,000 | 6,300 | 57.3% | 22,000 | 1,000 | 4.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| 70 | E58-Board Stipends | 75,516 | 69,432 | 92.0% | 11,284 | 0 | 0.0% | | | | | | | | | | | | | | | | | | | | | | | | |
| 71 | E60-Fixed Assets | 17,617 | 518 | 2.9% | 4,333 | 14 | 0.3% | | | | | | | 1,000 | 30 | 0.3% | | | | | | | | | | | | | | | |
| 72 | E62-Spec Dist Exp | 2,500 | 0 | 0.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 73 | E63-Bad Debts | 10,555 | 10,555 | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 74 | E65-Misc Exp | 160,000 | 22,000 | 13.8% | 4,622,000 | 320,087 | 6.9% | | | | | | | 2,168,777 | (320,149) | -14.8% | | | | | | | | | | 1,181,125 | 1,110,717 | 93.9% | | | |
| 75 | E70-Grants | 30,000 | 30,000 | 100.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 76 | E72-EV Rebates | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 77 | E80-Transfers Out | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 78 | E71-Clean Air Proj Exp | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 79 | | 5,238,931 | 3,322,894 | 63.4% | 6,052,605 | 1,442,798 | 23.8% | 4,362,103 | 36,237 | 0.8% | 1,250,817 | 1,166,478 | 93.2% | 4,720,144 | 2,729,173 | 57.8% | 75,000 | 0 | 0.0% | | | | | | | 4,720,144 | 2,729,173 | 57.8% | | | |

**Monterey Bay Air Resources District
Fiscal Year 2020-21
Operating Expenditures Versus Budget Thru 03/31/21**



FY 2020-21 Budget = \$6,264,404 YTD Operating Expenditures = \$4,152,795