



Annual Budget

EQUITY

INVOLVEMENT



PARTNERS



FY 2023-2024

PROPOSED

LANE REGIONAL AIR PROTECTION AGENCY

FY2023-24 PROPOSED BUDGET

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Lane Regional Air Protection Agency (LRAPA)

FY24 Proposed Budget

For the fiscal year ending June 30, 2024

BUDGET COMMITTEE

Board of Directors:

Joe Pishioneri, Chair, Springfield
Jeannine Parisi, Vice Chair, Eugene
Bryan Cutchen, Oakridge
David Loveall, Lane County
Matt Keating, Eugene
Vacant, Eugene
Terry Fitzpatrick, Springfield
Howard Saxion, Eugene
Mike Fleck, Cottage Grove

Appointees:

Steve Schmunk, Springfield
Adam Rue, Eugene
Dawn Kinyon, Oakridge
Paul Metzler, Lane County
Lisa Arkin, Eugene
Vacant, Eugene
Ruth Linoz, Springfield
Vacant, Eugene
Robert Ball, Cottage Grove

LRAPA Executive Director

Steve Dietrich

Budget Officer

Steve Dietrich

Management Team

Max Hueftle, Operations Manager
Lance Giles, Technical Services Manager
Susannah Sbragia, Director of Finance & Administrative Services
Travis Knudsen, Public Affairs Manager
Colleen Wagstaff, Sr. Admin Analyst

Finance Staff

Debby Wineinger

How You Can Get Involved

All budget meetings are open to the public. The Budget Committee will hold a public comment period beginning at least 30 days prior to the May 11, 2023, Board meeting. A public hearing will take place at the May 11, 2023, meeting, prior to final adoption of the budget. The public comment period and hearing will be advertised in the Register Guard. Members of the public are encouraged to express their views at this meeting.

The Proposed Budget document can be viewed on the Agency's website found at:
<https://www.lrapa.org/air-quality-protection/about-lrapa/public-oversight/agendas-minutes/>

How to Provide Comments or Testify

1. Send a written statement to:

LRAPA Budget Committee
1010 Main Street
Springfield, OR 97477

2. Send your testimony via email: Budget@lrapa.org

3. Speak to the Budget Committee during the public comment period, May 11, 2023.

All Budget committee meetings to review and adopt LRAPA's budget for Fiscal Year 2023–2024 will take place on Zoom and in-person. All meetings will be accessible:

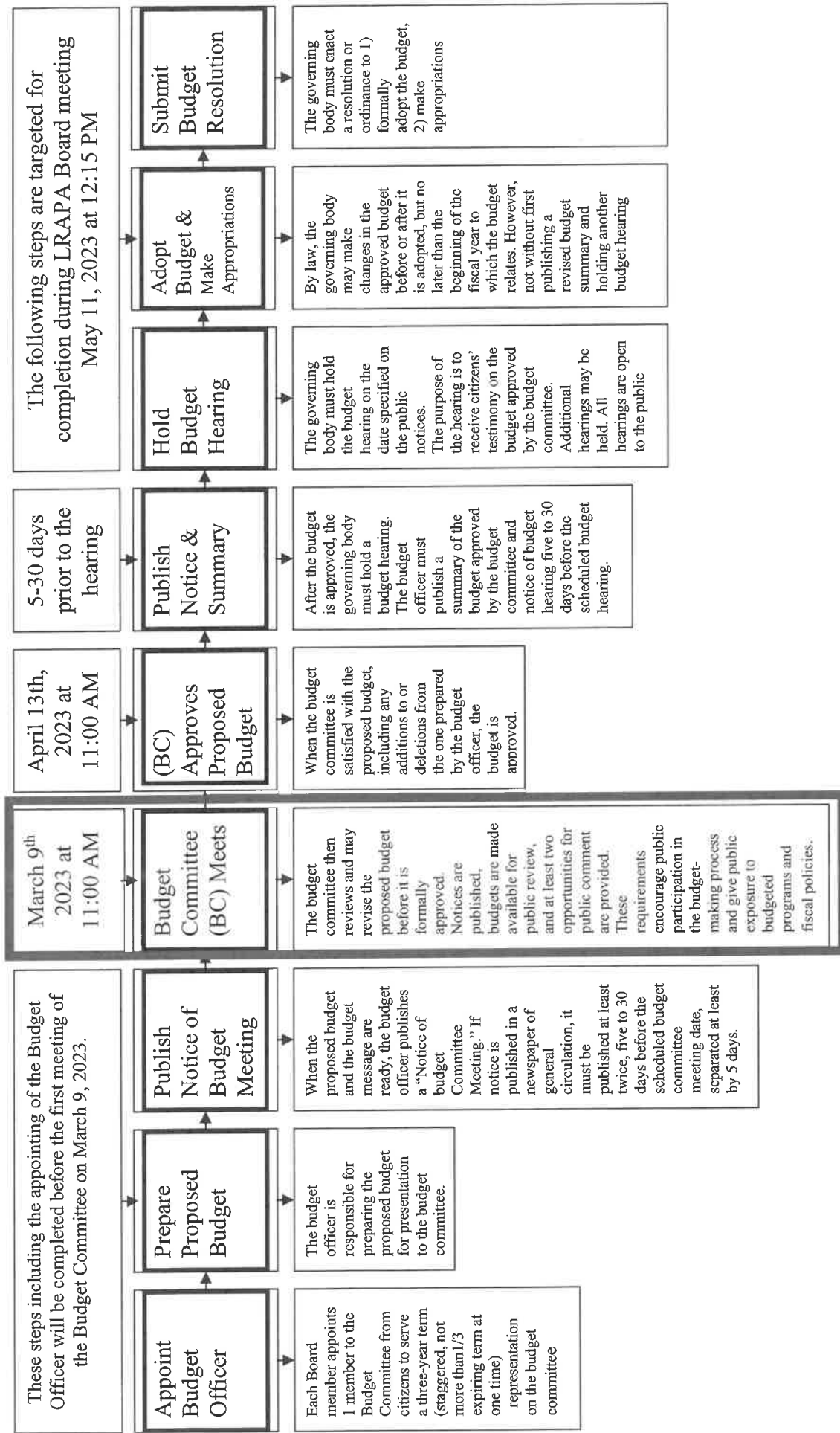
- In-Person Meeting Details:
Jesse Maine meeting room
Springfield City Hall
225 5th St, Springfield, OR 97477
- Zoom Meeting Details:
<https://us02web.zoom.us/j/82551664224>
+1 253 215 8782
Meeting ID: 825 5166 4224

Meeting Schedule:

11:00 am. | March 9, 2023
Agency Director FY24 Proposed Budget Presentation (no public comment)

11:00 am. | April 13, 2023
Budget Deliberation (no public comment)

12:15 pm. | May 11, 2023
Public Hearing, Budget Deliberation and Board of Directors Recommendation



The following are the primary steps each local government must consider:

- The budget officer prepares a proposed budget.
- Notice of the budget committee meeting is published.
- The budget document is made available at or before the budget committee meeting at which the budget is presented.
- The budget committee conducts at least one public meeting for receiving the budget message and the budget document as well as providing opportunity for public questions or comments.
- The budget committee approves the budget.
- Notice of the public hearing and a summary of the approved budget are published.
- The governing body conducts a public hearing on the approved budget.
- The governing body, after public comment and deliberations, adopts the budget and enacts resolutions or ordinances accordingly by June 30.

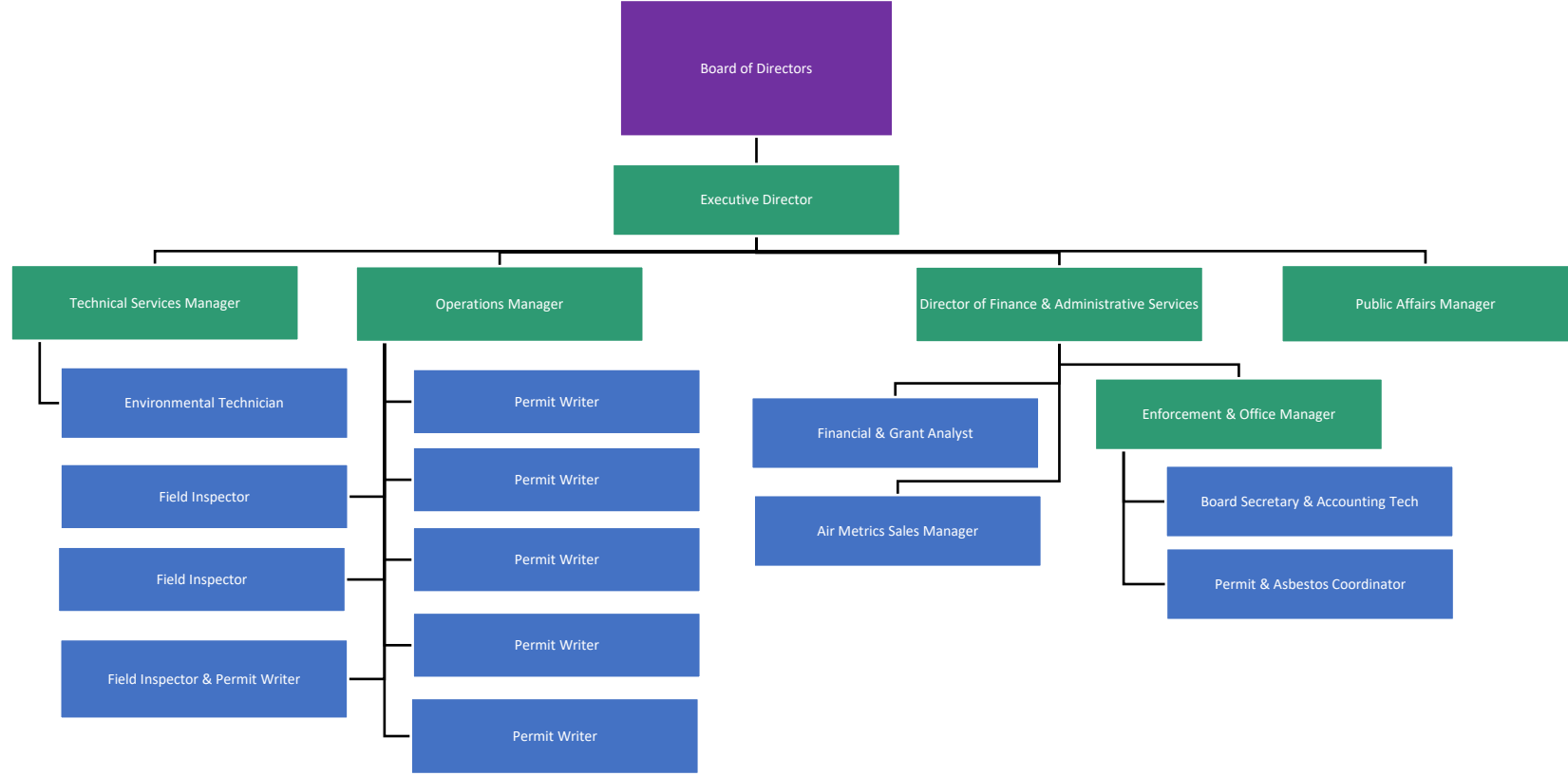
LRAPA Budget Committee Responsibilities:

The State of Oregon mandates that all local governments establish Budget Committees made up of citizen members and elected officials. The purpose of the Budget Committee in Oregon is to promote efficiency and economy in the expenditure of public funds. Consistent with state policy, the Lane Regional Air Protection Agency defines the respective roles of the Budget Committee in its annual budget process. As the air quality regulating body for Lane County, LRAPA's role in this process is to establish general fiscal priorities and policies. More specifically, LRAPA develops long-term strategic plans and establishes specific goals and priorities for the organization. The Budget Committee's role is to help assure that LRAPA's budget document and fiscal practices address these priorities that LRAPA Board approves.

LRAPA Budget Committee will:

- (1) accept and review the proposed fiscal year budget;
- (2) review the proposed budget to determine if it meets the policy and strategic goals set by LRAPA Board;
- (3) review the performance of the agency to determine if they are meeting the policy and strategic goals of the agency in an effective way;
- (4) through objective measures of LRAPA performance, determine if the agency is efficiently managing and allocating its resources; and
- (5) recommend an approved budget to the LRAPA Board no later than May of each year.

Except the staff, the committee members are volunteers working on behalf of our community and should only be contacted on matters related to their particular assignment as committee members.



INTRODUCTION

The Lane Regional Air Protection Agency (LRAPA) was created in 1968 to improve and maintain air quality in Lane County, reflecting local priorities and goals while meeting federal and state air pollution control requirements and health-based standards. With the support of its member jurisdictions, Lane County and the Cities of Eugene, Springfield, Cottage Grove, and Oakridge LRAPA carries out its mission to protect and enhance air quality through a combination of regulatory and non-regulatory programs and activities.

The nine-member Board of Directors is the policy-making component of the agency. Membership includes four representatives from the City of Eugene, two representatives from the City of Springfield, and one each from Lane County, the City of Cottage Grove, and the City of Oakridge.

The agency relies on public input from its Citizens Advisory Committee, which is comprised of representatives from industry, environmental concerns, public health, fire suppression, agriculture, community planning, and the general public.

LRAPA's MISSION:

To protect public health, quality of life, and the environment as a leader and advocate for the continuous improvement of air quality in Lane County.

LRAPA VALUES:

- ***Honesty, integrity & trust***
- ***Open communication***
- ***Accessible, accurate, and understandable information and data***
 - ***Timeliness***
 - ***Cost effectiveness***

AGENCY FUNCTIONS

The Board of Directors appoint the agency director, who hires and directs LRAPA's professional and technical staff to work in the following areas:

Operations:

Operations includes permitting, compliance, and enforcement. Permitting, establishes conditions under which regulated industrial sources may operate to minimize air pollution. Compliance is assured through inspections and enforcement actions as needed. Special programs include Cleaner Air Oregon, asbestos abatement regulations, enforcement of burning rules and regulations, and enforcement of home wood heating rules and municipal ordinances.

Monitoring and Data Management:

Monitoring provides air quality data via a network of equipment that operates 24 hours/day, seven days/week. Monitoring and meteorological equipment is located at key sites throughout Lane County. Air quality data are reported daily by the news media, are available continuously on LRAPA's website, and made available to additional online sources of Air Quality information. Data are used to evaluate progress in improving air quality and to determine whether federal air quality standards are being met.

Public Affairs, Planning and Administration:

Public affairs promotes understanding of the causes of air pollution, compliance with regulations, and methods of pollution prevention through various educational strategies. Air quality planning identifies present and potential future air quality problems and develops management and control strategies to improve and maintain air quality. Administration provides management oversight, enforcement activities, financial management, grant management, contract management, human resources functions, and agencies partnerships.

AGENCY GOALS

Air Quality

Our goal is to ensure healthful air quality for all Lane County.

Involvement

Our goal is to inform and involve community members and businesses in improving air quality.

Service

Our goal is to serve the community and other stakeholders fairly, courteously, and in a timely manner.

Partnerships

Our goal is to work with our partners to leverage resources to make a difference in local air quality.

Lane Regional Air Protection Agency (LRAPA)
FY24 Proposed Budget
For the fiscal year ending June 30, 2024

DIRECTOR'S BUDGET MESSAGE

This Executive Summary is submitted for review and consideration of the Lane Regional Air Protection Agency (LRAPA) Budget Committee for the Fiscal Year (FY) 2023-2024 budget cycle. LRAPA complies with the State of Oregon's budget law requirements for local governments. A copy of the 9-step budget process is included as part of this budget. Budget administration and management is the process of regulating expenditures during the fiscal year to ensure expenditures do not exceed authorized amounts and are used for intended, proper, and legal purposes.

SOURCES OF REVENUE:

LRAPA's budget is comprised of the following Revenue sources:

General Fund Sources:

- Permit fees for Air Contaminant Discharge Permits (ACDP) including greenhouse gasses and gas dispensing facilities;
 - Permit fees for Cleaner Air Oregon, a State of Oregon DEQ & LRAPA Program;
 - Federal Environmental Protection Agency (EPA) Clean Air Act (CAA)105 base grant. This funding requires a local maintenance of effort (MOE) contribution and that the agency maintains its level of service. Additionally, as part of the Oregon/Idaho/Washington consortium, pass-through funding to support the Northwest AirQuest program is included in the grant for FY24;
 - EPA special funding for PM-2.5 monitoring (CAA 103) through contract with DEQ;
 - Local intergovernmental partner funding through a long-standing Intergovernmental Agreement (IGA) between LRAPA and the Cities of Cottage Grove, Eugene, Oakridge, and Springfield; as well as Lane County.
 - State general fund support through contracts with DEQ;
 - Interest income; and
 - Other miscellaneous fees and revenues
-
- **Areas of Concern:** For the FY2023-24 fiscal year, there were modest increases in the funding amounts including a 4% increase to ACDP permit fees, a 3.3% increase in local partner fees, and a project increase in federal funding. However, inflation and workload continues to be a concern for the general fund. Over the past years, the agency has decreased FTE to a level that is considered critical as mandated rules and regulations increase daily responsibilities of staff. Further, price increases of supplies including monitoring supplies are outpacing increases in revenue sources.

- **Areas of Opportunity:** In response to the above discussion, LRAPA management is working closely with Oregon's DEQ to review funding opportunities including increasing service fees. Additionally, LRAPA recently hired an analyst by re-allocating a vacant FTE that will focus on increasing grant opportunities for the agency.

Special Revenue Fund:

LRAPA issues Title V permits. Title V is regulated by EPA. LRAPA has the authority to set local fees associated with this program. However, to ensure fees remain consistent across the state, LRAPA aligns the fees associated with this program with the State of Oregon's Department of Environmental Quality (DEQ) fee schedule. Revenues from this program are required to be accounted for under a Special Purpose Fund. The Special Revenue Fund accounts for revenues and expenditures related to this program. The Fund contains a beginning balance that is maintained as a reserve.

- **Areas of Concern:** Over the past couple of years, three Title V facilities have shuttered, reducing revenues for this program. This trend has also been seen at the state level and it is anticipated that economic issues may result if this trend continues. For FY24, it is projected that three facilities will become part of the program, resulting in an increase in revenue. However, the increase in revenue is not enough to sustain the program.
- **Areas of Opportunity:** In future fiscal years, it is anticipated that additional facilities will apply to become a Title V source. Additionally, LRAPA is partnering with DEQ to analyze opportunities to increase fee categories to ensure the program's revenues cover expected expenditures. On February 27, 2023, there was a public hearing to take testimony by the Oregon House Committee on Climate, Energy, & Environment for HB 3229. This bill proposes a Title V fee increase for the base and air emission fees totaling 83% over a two-year period. The outcome of this bill is pending until the end of the 2023 Oregon legislative session.

Targeted Airshed Grant Fund:

In FY20, LRAPA was awarded an EPA sponsored 2018 Targeted Airshed Grant (TAG 1) totaling \$4,938,190. This grant is a five-year, reimbursable grant that focuses on reducing emissions from woodsmoke. Most of the work for this grant is happening in the Oakridge and Westfir areas of Lane County. FY24 is the fourth year of the grant. Additionally, in FY22, LRAPA received a second TAG grant (TAG 2) in the amount of \$2,739,425 to further the initiatives of the TAG 1 grant as well as add community outreach and education. The budgeted amount is based on forecasted expenditures of both of these TAG grants.

- **Areas of Concern:** Expenditures continue to increase above the original projected amounts due to economic factors, including reduced availability of vendors, slowing supply chain, and increased costs of material and supplies. Staff is working with EPA to ensure previously agreed upon grant activities are funded and that there are options in place if the grant timeline needs

to be extended to complete the projected work in order to utilize the balance of the grant funding.

- **Areas of Opportunity:** The Oakridge-Westfir airshed was redesignated from "nonattainment" to "maintenance" in 2022 due to an improvement in wintertime air quality. As a result of this redesignation, the airshed is no longer eligible for future Targeted Airshed Grants. However, the current grant funds will continue to support the program until they are exhausted. LRAPA is now seeking alternative grant opportunities in FY 2023-2024 to reduce Particulate Matter emissions in Lane County, as well as support community-led efforts to reduce forest fuel loads. Additionally, LRAPA is exploring other environmental justice-based grants to carry out air-related work in the county.

Enterprise Funds:

LRAPA operates AirMetrics as an enterprise fund. AirMetrics assembles, markets, and sells Minivol portable air samplers and accessories. In addition, staff provides calibration and refurbishing services.

- **Areas of Concern:** Over the past several years, sales of the Minivol have reduced for several reasons including changes in the market, increased competition, and technology. Continuous innovation, upgrades, and market penetration are needed to ensure the Minivol remains competitive in its niche market.
- **Areas of Opportunity:** In Fall of 2022, AirMetrics' Management presented an updated business plan outlining several options to ensure viability of the fund. Research and development investment is needed to sustain this business enterprise.

Budget Basis Description

LRAPA's fund budgets are prepared using a modified accrual basis of accounting. Under a modified accrual basis of accounting, revenues are recognized when they are made available and expenditures are recognized when incurred. LRAPA uses encumbrance accounting, which means purchase orders for goods and services are recorded in order to restrict applicable appropriations.

LRAPA considers all revenues available if they are collected within 180 days after year-end. Expenditures are recorded when the related fund liability is incurred. Exceptions include; unmatured interest on general long-term debt, which is recognized when due; and, certain compensated absences which are recognized when these obligations are liquidated with available financial resources. At this time, LRAPA does not have any long-term debt.

Expenditure Classifications:

- **Salaries.** Salaries constitute the major portion of expenditures in LRAPA's Budget. The salary line items in the budget reflect an increase of 2% for the upcoming fiscal year in recognition of local inflation. However, there continues to be concern of a growing gap between the salaries of LRAPA as compared to other similar agencies.
- **Fringe Benefits.** Benefits are comprised of payments made to the LRAPA's 401k retirement plan, PERS retirement system, social security, Medicare, unemployment insurance, and Oregon's paid leave. The fringe benefits line item also includes the agency's Benefit Plan that covers health, dental, long-term disability (LTD) and life insurance.
- **Materials & Services.** Materials & services are comprised of: 1) payments for those services that are provided by persons or entities not employed by LRAPA, 2) repair and maintenance of assets, 3) telephone, copying, and postage expenses, 4) travel and training cost, 5) the cost of day-to-day office and lab supplies. Major expense items that may be recorded in this category are grant contracts or special projects (pass-thru) for programs such as Northwest Air Quest, which is funded through EPA's base grant.
- **Capital & Building Improvements.** LRAPA records expenditures for building improvements, furniture, vehicles, and other major equipment purchase, such as building improvements and equipment replacements are in this category. During FY24, LRAPA will continue to upgrade its monitoring infrastructure, including hardware and software as well as continue capital improvement projects including remodel of the building, replacing the HVAC system, and repaving the parking lot. The agency began these projects in FY23.

Revenue Classifications:

Due to grants, the overall amount of revenues LRAPA currently receives has increased noticeably over the past few years. LRAPA is committed to analyzing funding opportunities that enhance the core services, therefore any new or additional resources that may become available are reflected as a corresponding increase to revenues for FY24.

For FY24, LRAPA will receive operating funds from EPA (105 base grant). The amount of this funding is determined based on the agency meeting its MOE (Maintenance of Effort) requirement that ensures the level of effort covered by LRAPA's general fund is to equal or more than those of the previous year. LRAPA receives funding support from the local governments in Lane County as well as from the State's general program funding to ensure this MOE requirement is met. Additionally, LRAPA collects permit fees, revenues from the business activity, and earns interest on funds invested in the Local Government Investment Pool (LGIP) that is managed by the State of Oregon Treasury. Interest earnings are credited to each fund monthly.

Budget Development and Administration Policies

Under Oregon Budget Law, LRAPA's General Fund budget is required to be presented as a balanced budget. For FY24, the Agency's budget provides for adequate maintenance of capital assets and equipment, as well as for orderly replacement of its equipment. LRAPA will continue to budget an indirect cost within each applicable program to ensure that full cost recovery is reflected in every program LRAPA administers.

LRAPA continues to develop and administer a multi-year plan, for its General Operating and the Enterprise Fund Program (Airmetrics) that is updated annually. LRAPA budgets for major capital projects in accordance with the priorities of the agency. LRAPA coordinates development of a capital improvement plan and appropriate budget within the operating budget. Future costs associated with new capital improvements are and will be projected and included in the operating budgets. LRAPA will identify the estimated costs and potential funding sources for each major capital project proposal before it is submitted to the Board for approval.

LRAPA budgets known revenues and applies an analytical process to estimate other projected revenues. LRAPA will not budget any revenues that cannot be verified with assurance of its availability, source, or amount. LRAPA will set fees in its Enterprise and Special Purpose Funds at a level that fully supports the total direct and indirect costs of the activity.

Fund Balance and Reserve Policy

In 2013, the LRAPA Board adopted a policy to maintain a goal of 120 days in each fund balance. However, in order to maintain and protect the long-term financial sustainability of the agency, the fund balance and reserves in the General Fund and the Special Purpose Funds are maintained above the goal, which represents the limits recommended by the agency's auditors (i.e., balance equivalent to between 90 to 180 days of expenditures). Maintaining a higher fund balance, ensures the agency has time to adjust to economic changes.

Budget Highlights and Major Budget Objectives

Compensation Issues. In consideration of the current budget constraints, every effort was made by the LRAPA's financial management team to avoid deterioration in the current LRAPA's employee compensation package. For FY24, a 2% cost of living adjustment has been applied to all salary ranges.

Insurance Premiums. The insurance premiums for health and dental are projected to increase by an average of 4-5%. Consequently, LRAPA's benefit plan is increased commensurate to the actual premium increases to offset this additional cost. Insurance premiums are a shared cost between employer and employee. For FY24, LRAPA has not received final costing from the insurance agency so the health insurance cost is an estimate and assumes the rate employees pay for monthly premiums will remain at the FY23 level.

Staff Positions. The number of staff positions and full-time equivalents (FTEs) has steadily declined since FY08, which the agency had 23.36 FTE. The proposed budget for FY24 funds 19.0 FTE and 8 part-time employees that are reimbursed through a contract with DEQ.

Other Assumptions. Title V fees for FY24 are inclusive of the projected number of sources and fees equal to DEQ's fee schedule. These fees are implemented by reference in accordance to the State Department of Environmental Quality (DEQ). Permit fees for the ACDP are increased by 4%.

Cleaner Air Oregon (CAO).

Cleaner Air Oregon (CAO) is a statewide program launched by Governor Kate Brown in 2016. The goal of CAO is to better understand emissions of toxic air contaminants and evaluate potential health risks to people near commercial and industrial facilities that emit regulated toxic air contaminants, communicate those results to affected communities, and if needed, reduce those risks to below health-based standards. LRAPA is required by state law to implement the Cleaner Air Oregon (OAR 340 division 245) program in Lane County.

During FY24, LRAPA will continue to implement the program by working on the ranking to prioritize the call-in for certain existing sources. The list of approximately 65 sources includes all permittees with Title V Operating Permits, Standard and Simple Air Contaminant Discharge Permits (ACDPs), along with two chrome plating sources assigned to General ACDPs. The LRAPA prioritization procedure follows the same process DEQ follows, which includes a method that considers numerical prioritization values, as well as certain qualitative factors. Based on these factors, facilities will be placed in priority groups or tiers. As facilities are called in, they will perform air toxics risk assessments that will determine the actual estimated risks associated with facility emissions.

2018/2021 Targeted Airshed Program - TAG

During 2019, LRAPA applied for and was awarded the EPA Grant for 2018 Targeted Airshed Program (TAG 1) in the total amount of \$4,938,190 that continues for 5 years. LRAPA, the City of Oakridge and a broad coalition of stakeholders will deliver a full program to ensure permanent reductions in emissions from woodsmoke as well as provide air filtration for when vulnerable populations cannot escape. The primary strategies include: weatherization and repair to reduce the need for heat; installing ductless heat pumps to provide local emission-free heat; certified woodstoves for resiliency, for a community that frequently loses power; clean and dry wood through a community firewood program; air filters for smoke refuge; health and air quality tracking; and a suite of education and enforcement actions to ensure health standards are met.

In FY22, LRAPA received an additional \$2.7 million (TAG 2) grant that extends the work being completed in the 2018 TAG grant. The FY24 proposed budget has proposed expected revenues and expenditures for both TAG grants.

Lane Regional Air Protection Agency 2023-2024 ALL FUNDS SUMMARIZED PROPOSED BUDGET							
Fund Name	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
General Fund							
100: General Fund							
Revenues	2,233,546	2,582,441	2,560,089	2,569,390	2,624,864		
Expenditures	2,190,346	2,254,149	2,803,710	2,803,245	2,753,084		
Annual Operating Surplus / (Decrease)	43,200	328,291	(243,621)	(233,855)	(128,219)	0	0
Special Revenue Funds							
200: Title V							
Revenues	450,325	416,511	424,207	424,207	515,417		
Expenditures	517,431	518,615	489,509	489,509	508,147		
Annual Operating Surplus / (Decrease)	(67,107)	(102,104)	(65,302)	(65,302)	7,271	0	0
Grant Funds							
300: 2018/2021 Targeted Airshed Grant							
Revenues	480,809	604,573	1,399,568	1,224,568	1,403,000		
Expenditures	480,809	599,442	1,399,568	1,224,568	1,403,000		
Annual Operating Surplus / (Decrease)	0	5,131	0	0	(0)	0	0
Enterprise Funds							
500: Airmetrics							
Revenues	588,995	445,706	594,881	571,948	583,639		
Expenditures	599,782	501,948	666,865	631,866	583,639		
Annual Operating Surplus / (Decrease)	(10,787)	(56,242)	(71,984)	(59,918)	0	0	0
TOTAL ALL FUNDS SUMMARY:							
Beginning Fund Balance	3,895,909	3,967,095	3,792,739	4,210,039	3,934,904	0	0
Annual Operating Surplus / (Decrease)	(34,694)	175,076	(380,907)	(359,075)	(120,949)	0	0
Ending Fund Balance	3,861,215	4,142,172	3,411,832	3,850,964	3,813,955	0	0
Months Reserve	12.2	12.8	7.6	9.0	8.7	0	0

Lane Regional Air Protection Agency 2023-2024 GENERAL FUND SUMMARIZED PROPOSED BUDGET							
FUND SUMMARY	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Revenues Interfund Transfers	2,193,046 40,500	2,556,941 25,500	2,519,589 40,500	2,543,890 25,500	2,584,364 40,500		
Total Resources	2,233,546	2,582,441	2,560,089	2,569,390	2,624,864	-	-
Expenditures Equipment/Capital Contingency	2,190,346 - -	2,202,035 52,115 -	2,543,710 160,000 100,000	2,543,245 160,000 100,000	2,523,084 130,000 100,000		
Total Expenditures	2,190,346	2,254,149	2,803,710	2,803,245	2,753,084	-	-
Annual Operating Surplus/(Deficit)	43,200	328,291	(243,621)	(233,855)	(128,219)	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance	2,001,596	2,044,796	2,221,896	2,373,087	2,139,232	-	-
Annual Operating Surplus / (Decrease)	43,200	328,291	(243,621)	(233,855)	(128,219)	-	-
Ending Fund Balance	2,044,796	2,373,087	1,978,275	2,139,232	2,011,013	-	-
Months Reserve	11.2	12.6	8.5	9.2	8.8	-	-
Lane Regional Air Protection Agency 2023-2024 SPECIAL REVENUE FUND: TITLE V SUMMARIZED PROPOSED BUDGET							
FUND SUMMARY	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Revenues	450,325	416,511	424,207	424,207	515,417		
Total Resources	450,325	416,511	424,207	424,207	515,417	-	-
Expenditures Interfund Transfers Out	502,431 15,000	518,615 -	474,509 15,000	474,509 15,000	493,147 15,000		
Total Expenditures	517,431	518,615	489,509	489,509	508,147	-	-
Annual Operating Surplus/(Deficit)	(67,107)	(102,104)	(65,302)	(65,302)	7,271	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance	272,998	205,891	206,819	103,788	38,486	-	-
Annual Operating Surplus / (Decrease)	(67,107)	(102,104)	(65,302)	(65,302)	7,271	-	-
Ending Fund Balance	205,891	103,788	141,517	38,486	45,757	-	-
Months Reserve	4.8	2.4	3.5	0.9	1.1	-	-

Lane Regional Air Protection Agency

2023-2024

GRANT FUND: 2018/2021 TARGETED AIRSHED SUMMARIZED PROPOSED BUDGET

FUND SUMMARY	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Revenues	480,809	604,573	1,399,568	1,224,568	1,403,000		
Total Resources	480,809	604,573	1,399,568	1,224,568	1,403,000	-	-
Expenditures	480,809	599,442	1,399,568	1,224,568	1,403,000		
Total Expenditures	480,809	599,442	1,399,568	1,224,568	1,403,000	-	-
Annual Operating Surplus/(Deficit)	-	5,131	-	-	(0)	-	-

Lane Regional Air Protection Agency

2023-2024

ENTERPRISE FUND: AIRMETRICS PROPOSED BUDGET

FUND SUMMARY	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Revenues	588,995	445,706	594,881	571,948	583,639		
Total Resources	588,995	445,706	594,881	571,948	583,639	-	-
Expenditures	574,282	476,448	641,365	606,366	558,139		
Interfund Transfers Out	25,500	25,500	25,500	25,500	25,500		
Total Expenditures	599,782	501,948	666,865	631,866	583,639	-	-
Annual Operating Surplus/(Deficit)	(10,787)	(56,242)	(71,984)	(59,918)	-	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance	1,376,882	1,403,685	1,364,024	1,347,443	1,287,525	-	-
Annual Operating Surplus / (Decrease)	(10,787)	(56,242)	(71,984)	(59,918)	-	-	-
Ending Fund Balance	1,366,095	1,347,443	1,292,040	1,287,525	1,287,525	-	-
Months Reserve	27.3	32.2	23.2	24.5	26.5	-	-

Lane Regional Air Protection Agency 2023-2024 GENERAL FUND SUMMARY							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Beginning Fund Balance (Reserve)	2,001,596	2,044,796	2,221,896	2,373,087	2,139,232	-	-
Revenues & Transfers In							
Federal & State Revenues	835,806	1,110,995	1,078,514	1,078,514	1,078,514		
Local Dues	177,894	185,724	195,111	195,111	195,111		
Permit Fees	1,156,755	1,240,987	1,227,964	1,224,265	1,260,739		
Other Revenues	22,591	19,235	18,000	46,000	50,000		
Transfers to (from Other Funds)	40,500	25,500	40,500	25,500	40,500		
TOTAL RESOURCES	2,233,546	2,582,441	2,560,089	2,569,390	2,624,864	-	-
Expenditures							
Personnel Services	1,599,172	1,519,073	1,786,980	1,805,529	1,761,213		
Materials & Services	591,174	682,962	756,730	737,716	761,871		
Capital Improvements	-	52,115	160,000	160,000	130,000		
Contingency	-	-	100,000	100,000	100,000		
TOTAL EXPENDITURES	2,190,346	2,254,149	2,803,710	2,803,245	2,753,084	-	-
Annual Operating Surplus/(Deficit)	43,200	328,291	(243,621)	(233,855)	(128,219)	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance (Reserve)	2,001,596	2,044,796	2,221,896	2,373,087	2,139,232	-	-
Annual Operating Surplus/(Deficit)	43,200	328,291	(243,621)	(233,855)	(128,219)	-	-
Ending Fund Balance (Reserve)	2,044,796	2,373,087	1,978,275	2,139,232	2,011,013	-	-
Months Reserve	11.2	12.6	8.5	9.2	8.8		
Lane Regional Air Protection Agency 2023-2024 GENERAL FUND - REVENUE DETAIL							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Federal Grants & State Revenues							
Federal Base Grant (includes AirQuest)	530,591	691,719	640,000	640,000	640,000		
Oregon General Fund Contribution	138,514	263,514	263,514	263,514	263,514		
PM2.5 Monitoring 103 Grant & Pass-thru	166,701	155,762	175,000	175,000	175,000		
Total	835,806	1,110,995	1,078,514	1,078,514	1,078,514	-	-
Local Partner Dues							
City of Eugene	76,570	80,440	87,643	87,643	87,643		
City of Springfield	27,584	27,604	31,806	31,806	31,806		
City of Cottage Grove	11,030	11,590	10,428	10,428	10,428		
City of Oakridge	4,030	4,440	3,358	3,358	3,358		
Lane County	58,680	61,650	61,876	61,876	61,876		
Total	177,894	185,724	195,111	195,111	195,111	-	-
Permit Fees							
Air Contaminant Discharge Permit Fees	674,503	732,722	696,397	725,000	754,000		
Cleaner Air Oregon	320,949	329,660	339,712	307,410	307,410		
Asbestos Notification Fees	159,952	165,316	186,855	186,855	194,329		
Open Burning & Misc. Permit Fees	1,350	13,289	5,000	5,000	5,000		
Total	1,156,755	1,240,987	1,227,964	1,224,265	1,260,739	-	-
Other Revenues							
Interest	13,559	9,745	8,000	40,000	40,000		
Miscellaneous Revenues	9,032	9,490	10,000	6,000	10,000		
Total	22,591	19,235	18,000	46,000	50,000	-	-
Transfers							
Transfers from Title V & Airmetrics	40,500	25,500	40,500	25,500	40,500		
Total	40,500	25,500	40,500	25,500	40,500	-	-
TOTAL REVENUS & TRANSFERS	2,233,546	2,582,441	2,560,089	2,569,390	2,624,864	-	-

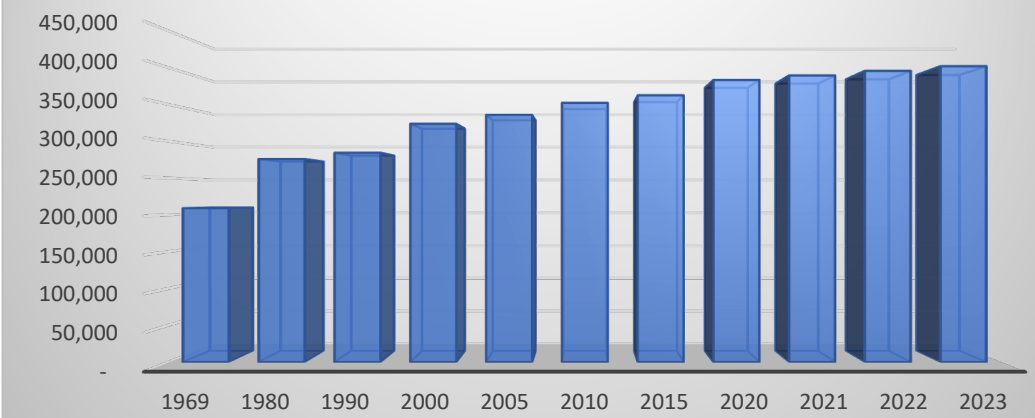
Lane Regional Air Protection Agency 2023-2024 GENERAL FUND - EXPENDITURE & TRANSFERS DETAIL							
	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Personnel							
Salaries	1,130,867	1,100,264	1,241,775	1,260,324	1,250,000		
Benefits & Payroll Tax	231,254	172,655	260,205	260,205	284,088		
Benefits Health Ins	169,840	173,020	180,000	180,000	122,125		
PERS Contingency	-	-	30,000	30,000	30,000		
DEQ Remote Operators	67,211	73,134	75,000	75,000	75,000		
Total	1,599,172	1,519,073	1,786,980	1,805,529	1,761,213	-	-
Materials & Supplies							
Computer Supplies	33,214	30,661	30,000	30,233	30,837		
Supplies - General	10,513	12,011	20,000	18,000	18,360		
Supplies - Lab	64,117	43,652	58,000	50,000	51,000		
Advertisement & Displays	-	-	500	-	-		
Postage	1,691	4,483	7,000	2,596	2,648		
Insurance	22,159	24,242	24,410	27,000	27,540		
Printing	13,555	8,401	10,460	10,460	10,669		
Public Notices	1,106	2,857	1,930	1,930	1,969		
Telephones	14,022	11,722	12,000	12,080	12,322		
Utilities	10,432	15,556	12,240	19,667	20,060		
Publications	-	-	2,740	500	510		
Training	1,605	2,832	7,900	5,000	7,100		
Grant Contracts (Pass-thru)	314,089	388,290	340,000	340,000	346,800		
Professional Dues	4,397	2,333	4,000	4,500	4,990		
Professional Services	46,308	71,146	136,000	136,000	138,720		
Bank Charges	4,199	3,116	5,000	3,600	3,672		
Public Education	12,035	18,305	18,000	18,000	18,360		
Rent	7,750	7,115	8,400	1,500	1,530		
Repairs of Buildings & Equipment	9,011	16,585	14,490	14,490	14,780		
Building Maintenance	8,817	5,379	16,660	13,660	13,933		
Vehicle Operating Expense	7,344	10,358	10,000	10,000	10,200		
Fares/Transportation	789	107	1,500	1,500	6,030		
Miscellaneous Expense	3,424	3,810	2,000	3,500	3,570		
Food, Lodging & Sustainance	598	-	13,500	13,500	16,270		
Total	591,174	682,962	756,730	737,716	761,871	-	-
Capital & Debt Service							
Operating Transfers	-	-	-	-	-		
Capital Building Improvements	-	29,230	120,000	120,000	90,000		
Capital Exp. & Equipment	-	22,885	40,000	40,000	40,000		
Total	-	52,115	160,000	160,000	130,000	-	-
Contingency							
General Contingency	-	-	100,000	100,000	100,000		
Total	-	-	100,000	100,000	100,000	-	-
TOTAL EXPENDITURES, CONTINGENCY	2,190,346	2,254,149	2,803,710	2,803,245	2,753,084	-	-

Lane Regional Air Protection Agency 2023-2024 TITLE V PROPOSED BUDGET SUMMARY							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
BEGINNING FUND BALANCE	291,676	272,998	206,819	103,788	38,486	-	-
Revenues							
Permit Fees	450,325	416,511	424,207	424,207	515,417	-	-
Total	450,325	416,511	424,207	424,207	515,417	-	-
Expenditures							
Personnel Services	482,429	503,313	457,639	457,639	475,939	-	-
Materials & Services	20,003	15,501	16,870	16,870	17,207	-	-
Total	502,431	518,815	474,509	474,509	493,147	-	-
Transfers							
Transfers to GF (Overhead)	15,000	-	15,000	15,000	15,000	-	-
Contingency	-	-	-	-	-	-	-
Total	15,000	-	15,000	15,000	15,000	-	-
TOTAL EXPENDITURES & TRANSFERS	517,431	518,815	489,509	489,509	508,147	-	-
Annual Operating Surplus/(Deficit)	(67,107)	(102,104)	(65,302)	(65,302)	7,271	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance (Reserve)	272,998	205,891	206,819	103,788	38,486	-	-
Annual Operating Surplus/(Deficit)	(67,107)	(102,104)	(65,302)	(65,302)	7,271	-	-
Ending Fund Balance (Reserve)	205,891	103,788	141,517	38,486	45,757	-	-
Months Reserve	4.8	2.4	3.5	0.9	1.1	-	-
Lane Regional Air Protection Agency 2023-2024 TITLE V PROPOSED BUDGET DETAIL							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Permit Fees							
Title V Permit Fees	450,325	416,511	424,207	424,207	515,417	-	-
Total	450,325	416,511	424,207	424,207	515,417	-	-
Personnel							
Salaries	378,177	394,393	344,638	344,638	360,147	-	-
LRAPA Benefit Plan	59,084	61,649	62,035	62,035	64,826	-	-
Other Fringe Benefits	45,168	47,271	50,966	50,966	50,966	-	-
Total	482,429	503,313	457,639	457,639	475,939	-	-
Materials & Supplies							
Computer Supplies	714	426	670	670	683	-	-
Office/Lab Supplies	10,119	2,453	3,200	3,200	3,264	-	-
Postage	-	-	200	200	204	-	-
Printing	-	-	200	200	204	-	-
Public Notices	-	-	-	-	-	-	-
Telephones	373	41	1,200	1,200	1,224	-	-
Utilities	2,889	4,302	2,400	2,400	2,448	-	-
Training	-	-	500	500	510	-	-
Professional Dues	94	-	1,500	1,500	1,530	-	-
Contractual Services	3,400	7,000	4,000	4,000	4,080	-	-
Public Education Supplies	-	-	-	-	-	-	-
Repairs of Buildings & Equipment	89	-	-	-	-	-	-
Building Maintenance	1,428	743	1,700	1,700	1,734	-	-
Vehicle Operating Expense	896	337	800	800	816	-	-
Fares/Transportation	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	500	500	510	-	-
Food, Lodging & Sustenance	-	-	-	-	-	-	-
Total	20,003	15,501	16,870	16,870	17,207	-	-
Transfers							
Operating Transfers Out (GF Overhead)	15,000	-	15,000	15,000	15,000	-	-
Total	15,000	-	15,000	15,000	15,000	-	-
Contingency							
General Contingency	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL EXPENDITURES, CONTINGENCY	517,431	518,815	489,509	489,509	508,147	-	-

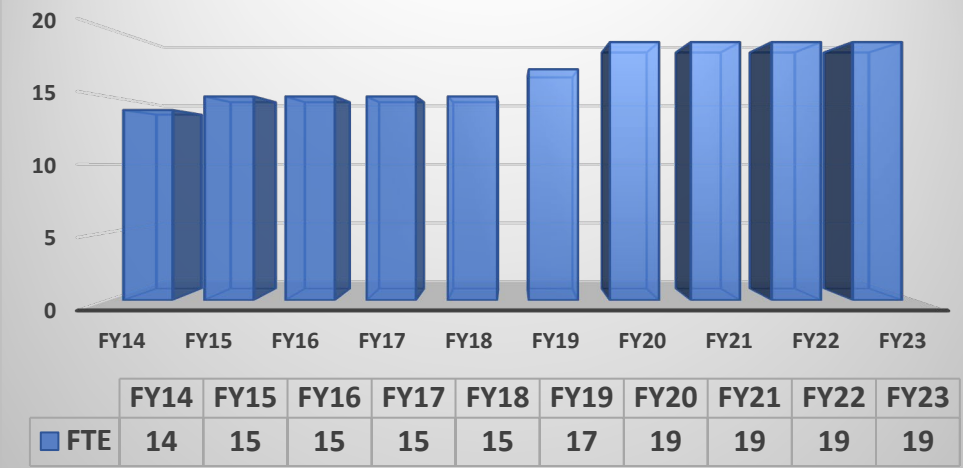
Lane Regional Air Protection Agency 2023-2024 2018/2021 TARGETED AIRSHED GRANT (TAG 1 & 2) PROPOSED BUDGET SUMMARY							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
BEGINNING FUND BALANCE	-	-	-	5,131	5,131	-	-
Revenues							
EPA Grant Funds	480,809	604,573	1,399,568	1,224,568	1,403,000	-	-
Total	480,809	604,573	1,399,568	1,224,568	1,403,000	-	-
Expenditures							
Personnel Services	56,082	55,810	72,360	72,360	75,616	-	-
Materials & Services	424,726	543,632	1,327,208	1,152,208	1,327,384	-	-
Total	480,809	599,442	1,399,568	1,224,568	1,403,000	-	-
Annual Operating Surplus/(Deficit)	-	5,131	-	-	(0)	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance (Reserve)	-	-	-	5,131	5,131	-	-
Annual Operating Surplus/(Deficit)	-	5,131	-	-	(0)	-	-
Ending Fund Balance (Reserve)	-	5,131	-	5,131	5,130	-	-
Lane Regional Air Protection Agency 2023-2024 2018/2021 TARGETED AIRSHED GRANT (TAG 1 & 2) PROPOSED BUDGET DETAIL							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Revenues							
EPA Grant Funds	480,809	604,573	1,399,568	1,224,568	1,403,000	-	-
Total	480,809	604,573	1,399,568	1,224,568	1,403,000	-	-
Personnel							
Salaries	41,279	41,963	54,000	54,000	56,430	-	-
LRAPA Benefit Plan	7,640	7,280	9,720	9,720	10,157	-	-
Other Fringe Benefits	7,164	6,567	8,640	8,640	9,029	-	-
Total	56,082	55,810	72,360	72,360	75,616	-	-
Materials & Supplies							
Office/Lab Supplies	19,895	152,338	5,000	5,000	5,000	-	-
Public Notices	130	-	3,200	3,200	3,200	-	-
Contractual Services	196,145	332,283	612,720	512,720	687,896	-	-
Grant Contracts (Pass-thru)	82,520	-	402,338	327,338	327,338	-	-
Program Equipment/Materials	126,036	59,011	148,200	148,200	148,200	-	-
Fares/Transportation	-	-	155,750	155,750	155,750	-	-
Food, Lodging & Sustenance	-	-	-	-	-	-	-
Total	424,726	543,632	1,327,208	1,152,208	1,327,384	-	-
Total Expenditures	480,809	599,442	1,399,568	1,224,568	1,403,000	-	-

Lane Regional Air Protection Agency 2023-2024 AIRMETRICS BUDGET SUMMARY							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
BEGINNING FUND BALANCE	1,376,882	1,403,685	1,327,550	1,336,656	1,276,738	-	-
Revenues Sales Revenues	588,995	445,706	594,881	571,948	583,639	-	-
Total	588,995	445,706	594,881	571,948	583,639	-	-
Expenditures Personnel Services Materials & Services Transfers Out (to GF)	150,581 423,701 25,500	150,868 325,580 25,500	160,870 480,495 25,500	160,870 445,496 25,500	160,870 397,269 25,500	-	-
Total	599,782	501,948	666,865	631,866	583,639	-	-
Annual Operating Surplus/(Deficit)	(10,787)	(56,242)	(71,984)	(59,918)	-	-	-
FUND BALANCING SUMMARY:							
Beginning Fund Balance (Reserve)	1,403,685	1,392,898	1,364,024	1,336,656	1,276,738	-	-
Annual Operating Surplus/(Deficit)	(10,787)	(56,242)	(71,984)	(59,918)	-	-	-
Ending Fund Balance (Reserve)	1,392,898	1,336,656	1,292,040	1,276,738	1,276,738	-	-
Months Reserve	27.9	32.0	23.2	24.2	26.3	-	-
Lane Regional Air Protection Agency 2023-2024 AIRMETRICS FUND BUDGET DETAIL							
	2020-2021 Actual	Unaudited 2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Proposed by Budget Officer	2023-2024 Approved By Budget Committee	2023-2024 Adopted by LRAPA Board
Revenues Sampler Sales Filter/Calibration Service Sampler Rental Sales of Parts/Accessories Interest, Misc. & Freight Revenue	483,359 - 4,750 74,547 26,338	320,144 8,300 1,150 97,881 18,230	460,812 7,280 6,500 97,000 23,289	460,812 7,280 1,971 87,829 14,056	443,000 8,050 6,300 103,000 23,289	-	-
Total	588,995	445,706	594,881	571,948	583,639	-	-
Expenditures Personnel Services Materials & Services Consultants/Research & Development Equipment/Depreciation General Administration Contingency/Reserves	150,581 378,292 - 33,975 11,434 -	150,868 297,438 - 28,140 -	160,870 414,731 15,000 20,000 20,764 10,000	160,870 414,731 - 20,000 20,764 10,000	160,870 330,859 15,000 10,000 31,410 10,000	-	-
Total	574,282	476,448	641,365	606,366	558,139	-	-
Transfers to (from Other Funds)	25,500	25,500	25,500	25,500	25,500	-	-
Total	25,500	25,500	25,500	25,500	25,500	-	-
TOTAL EXPENDITURES & TRANSFERS	599,782	501,948	666,865	631,866	583,639	-	-

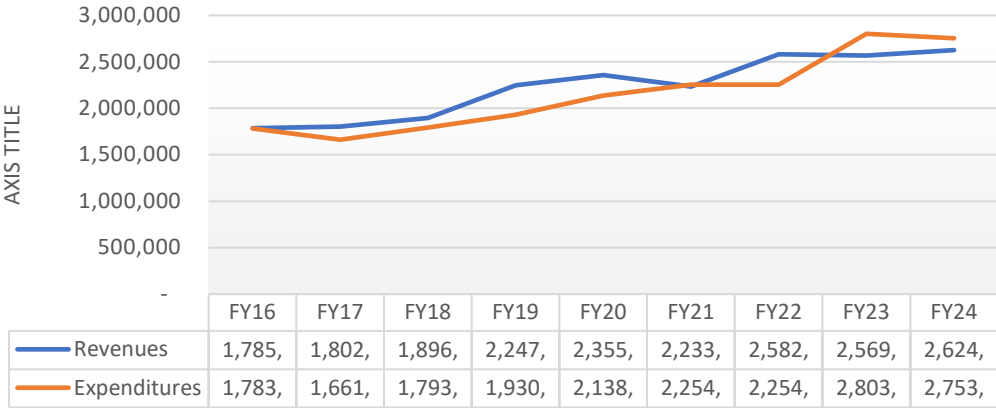
Lane County Population



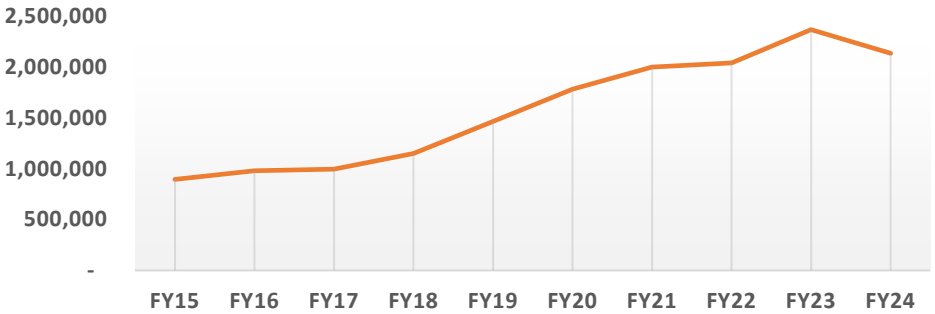
FTE 10-Year Trend



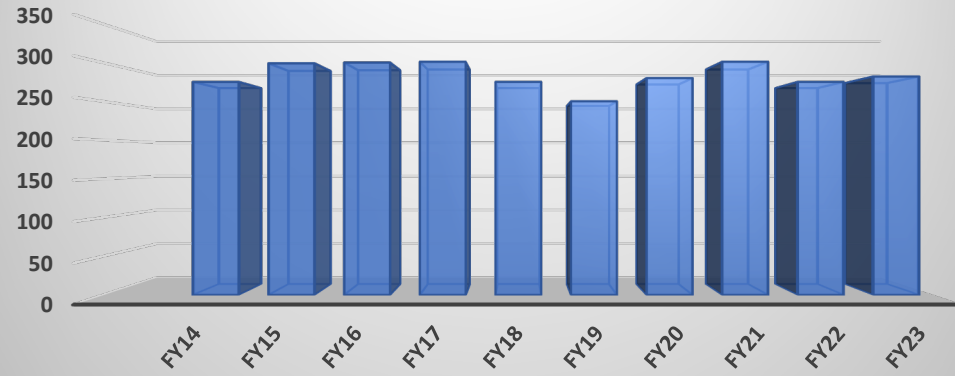
General Fund Revenues & Expenditure
10-Year Trend



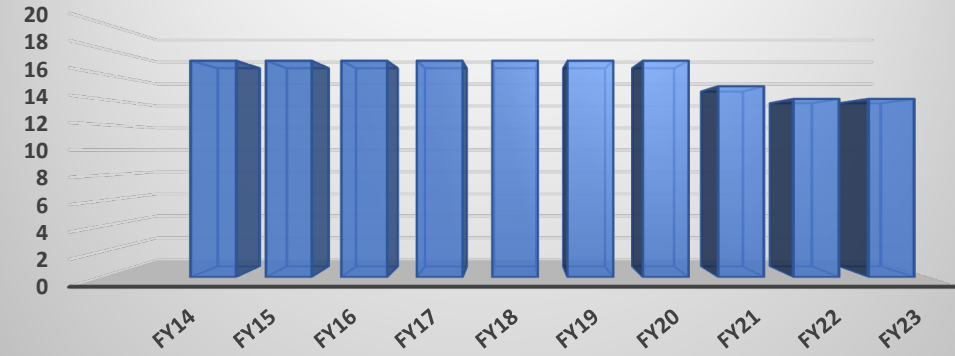
General Fund Balance Available
10-Year Trend



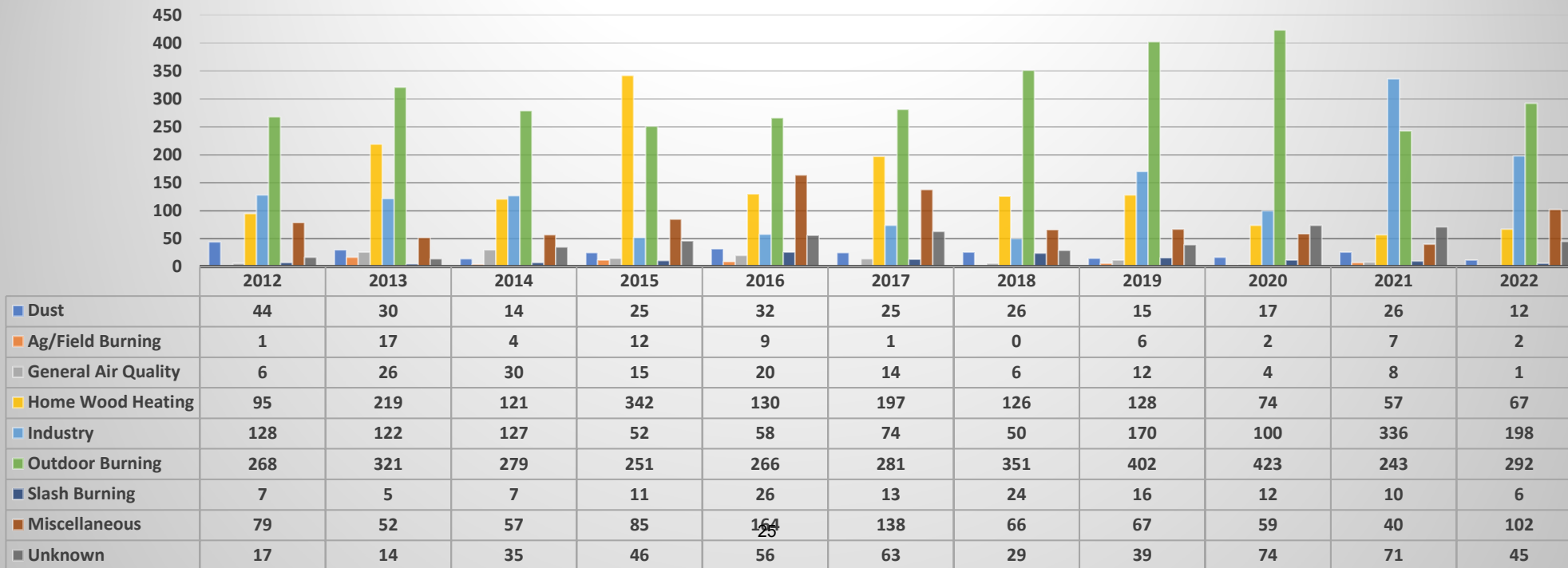
ACDP Active Permits



Title V Active Permits



Complaints by Category 10-Year Trend



Glossary and Acronyms

Appropriation: A legal authorization made by the City Council to incur obligations and make expenditures for specific purposes and shall be limited to a single fiscal year.

Balanced Budget: A budget is considered balanced when the fund's total resources of beginning fund balance or working capital, revenues and other financing sources is equal to the total of expenditures, other financing uses and ending fund balance, contingency or working capital.

Budget: A written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Committee: A fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters.

Budget Document: The estimates of expenditures and budget resources as set forth on the estimated sheets, tax levy and the financial summary.

Capital Improvements Program (CIP): A plan for capital expenditures to be incurred each year over a period of years to meet capital needs arising from the long-term work program.

Capital Outlay Items with a value of \$5,000 or more which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings. These items are recorded in the City's fixed asset system and depreciated over their useful lives.

Capital Projects: Any major repair, renovation, or replacement of a current fixed asset that extends the use.

Chart of Accounts: All authorized General Ledger accounts. Defines Fund, Organization, Division, Program, Object, and Classification.

Contracted Services: Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Cost-benefit Analysis: An approach for comparing programs and alternatives when benefits and costs can be valued in dollars.

Current Liabilities: Liabilities due within one year.

Current Year: The fiscal year in progress.

Division Expenditures: Expenses related to personnel, material and services and capital expenditures.

Discretionary Revenue: Revenue that is not dedicated or restricted for a specific purpose. Employee Benefits. Amounts paid on behalf of employees; amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they

are part of total compensation. For example, health and life insurance, deferred compensation, social security taxes, workers' compensation, and unemployment insurance.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprise in that the costs of providing services to the general public on a continuing basis are recovered primarily through user charges.

Expenditure: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Budget Law also defines expenditures as the categories of personnel, material and services, capital expenditures and debt service payments. Fund Expenditures. Unallocated (non-departmental) personnel, material and services and capital expenditures, along with debt service payments owed by the Fund.

Fiscal Year: A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. (July 1 through June 30 for all Oregon municipalities.)

Full Time Equivalent (FTE): Full time equivalent position is equal to a position working 40 hours per week or 2080 hours per year.

Fund Structure: A fund is a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources and related liabilities all segregated for specific regulated activities and objectives to ensure compliance with state and federal laws and regulation, charters, local government resolutions, agreements, and ordinances, and the principles of good accounting.

Fund accounting allows the Agency to control the use of restricted or dedicated revenues. LRAPA adopts a balanced, annual appropriated budget for each of its funds. For the FY23 proposed budget, LRAPA presents three (3) distinct funds: General Fund, Special Revenue Fund, used for the Title V Program and the Grant Program, and an Enterprise Fund, used to account for AirMetrics.

Fund Balance: The excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period. A negative fund balance is sometimes called a deficit.

General Fund: A fund used to account for financial operations of the Agency which are not accounted for in any other fund. The primary sources of revenue are general funding from the federal, state, and local shared revenues, permitting activities, and charges for services provided to other funds.

General Ledger: Financial accounting system for recording and reporting actual expense and revenue activity.

GFOA: Government Finance Officers Association

Goal: A statement of broad direction, purpose or intent; the purpose toward which an endeavor is directed.

Governmental Funds: Funds generally used to account for program specific activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. LRAPA uses a general fund and special revenue funds to account for Title V and grants.

Governing Body: Board of Directors or other governing board of a local government unit.

Grant: A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specified purpose or function or general purpose.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligation to transfer assets or provide service to other entities in the future as a result of past transactions or events; does not include encumbrances.

Line-item Budget: The traditional form of budgeting where proposed expenditures are based on individual objects of expense within a department or division.

Local Budget Law: Oregon Revised Statutes dictate local government budgeting practices in

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Mandates: A requirement by a higher level of government that a lower level of government perform a task or provide a service, do so in a particular way, or meet a particular standard.

Materials & Services: Accounts which establish expenditures for the operating expenses of County departments and programs.

Modified accrual basis: A form of accrual accounting in which expenditures are recognized when the goods or services are received and revenues are recognized when measurable and available to pay expenditures in the current accounting period.

Net Working Capital: The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.

Object: As used in expenditure classification, includes article purchased in the form of land, buildings, equipment and vehicles, or services obtained, as distinguished from the results obtained from the expenditures.

Object Class Classification of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

Objective: A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a given program.

Obligations: The amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment during the same or a future period.

Operating Budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personal services, supplies, utilities, materials, and capital outlay.

Operational Contingency: Any operating fund may establish an appropriated contingency line item for unforeseen expenditures that may become necessary.

Ordinance: A formal legislative enactment by the governing board of a municipality.

Organizational unit: Any administrative subdivision of the local government, especially one charged with carrying on one or more specific function (such as a department, office, or division).

Payroll Expenses: Health and accident insurance premiums, Social Security and retirement contributions, workers' compensation, and unemployment taxes are examples.

PERS: The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employer contribute.

Personnel Services: Payroll expenses, such as wages, Social Security, medical and dental insurance benefits, and retirement contributions.

Program: A group of related activities aimed at accomplishing a major service or function for which the municipality is responsible.

Proposed Budget: Financial and operating plan prepared by the Budget Officer. It is submitted to the budget committee and the public for review for approval.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The Agency maintains one enterprise fund, used to account for activities related to AirMetrics, a self-supporting activity offering air monitors for purchase.

Receipts: Cash received unless otherwise qualified.

Resolution: A formal order of a governing body, lower legal status than an ordinance.

Resources: Total amount available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.

Revenues: Funds that the government receives as income such as fees for specific services, receipts from other governments, forfeitures, grants, shared revenues, and interest income.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical manner.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

Supplemental Budget: Modifications to an Adopted Budget for the purpose of adding to or subtracting from current appropriations. Supplemental Budgets require legal notice and Budget

Committee review prior to final action by the Board of Commissioners and cannot be used to levy tax.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Acronyms

A

ACA	Affordable Care Act
ACDP	Air Contaminant Discharge Permit
ACW	Asbestos Containing Waste
AOC	Association of Oregon Counties
APM	Administrative Procedures Manual
AQI	Air Quality Index
AV	Assessed Value

B

BCC	Board of County Commissioners
BLM	Bureau of Land Management

C

CA	Compliance Assistance
CAA	Clean Air Act
CAAD	Clean Air Action Day Program
CAC	Citizens Advisory Committee
CAO	Cleaner Air Oregon Program
CEMS	Continuous Emission Monitoring System
CFR	Code of Federal Regulations
CIP	Capital Improvement Plan
CO	Carbon Monoxide
COMS	Continuous Opacity Monitoring System

D

DEQ	State of Oregon Department of Environmental Quality (ODEQ)
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E

EPA	U.S. Environmental Protection Agency
EQC	Environmental Quality Commission

F

G

GDF	Gasoline Dispensing Facilities
GF	General Fund
GHG	Greenhouse Gas

H

HAP	Hazardous Air Pollutant
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I

K

L

LCOG	Lane Council of Governments
LRAPA	Lane Regional Air Protection Agency (AKA Lane Regional Air Pollution Authority)

M

MACT	Maximum Achievable Control Technology
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N

NAAQS	National Ambient Air Quality Standards
NACAA	National Association of Cleaner Air Agencies
NESHAP	National Emissions Standard for Hazardous Air Pollutants
NO	Nitrogen Oxide
NSR	New Source Review

O

O ₃	Ozone
ODOT	Oregon Department of Transportation
OHA	Oregon Health Authority

P

PEMS	Predictive Emissions Monitoring Systems
PM	Particulate Matter
PM ₁₀	Diameter less than or equal to a nominal 10 micrometers
PM _{2.5}	Diameter less than or equal to a nominal 2.5 micrometers
P2	Pollution Prevention
PSD	Prevention of Significant Deterioration

Q

QAPP	Quality Assurance Project Plan/Program
QA/QC	Quality Assurance/Quality Control
QC	Quality Control
QMP	Quality Management Plan

R

S

SBA	Small Business Assistance
SIP	State Implementation Plan

T

TAG	2019 Targeted Airshed Grant - EPA
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TIPs	Transportation Improvement Programs
TITLE V (TV)	Federal Title V Facility – Major source air emissions facility

U

USDA	United States Department of Agriculture
UGB	Urban growth boundary

V

VOC	Volatile Organic Compound
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W

Y