



## *Friends of Toppenish Creek*

April 28, 2025

Dear Director Thornsby and YRCAA Board of Directors:

Yakima Regional Clean Air Agency - Our Vision:

*"All those who reside in, visit or neighbor Yakima County enjoy continuously improved air quality."*

The budgeting process determines where the YRCAA will focus resources to accomplish this vision.

It occurs to me that my expectations for YRCAA delivery of services may conflict with assumptions that board members accept as best practices. To be blunt, I see community engagement as an important component of the YRCAA work. If there is no funding for community engagement, it will not happen. I sense that many YRCAA board members prefer to remain more aloof.

From my perspective, it would be wise for the YRCAA board to discuss what you all want to accomplish in an open meeting and weigh how to reach your collective goals through budgeting of resources. This is not easy.

As an example of a reachable first step, consider Dr. Jones's request to have YRCAA staff members meet with the YRCAA board and share how they do their work. This would give the board a better idea of how the agency works and help the board make more informed decisions on actions such as the budget.

In any case, here are my comments on the proposed 2025-26 YRCAA budget, offered with good intentions.

1. In years past the YRCAA budget broke down staff assignments and allocation of monies so readers could anticipate YRCAA activities for the upcoming year. Here is an example of this breakdown from the 2021 YRCAA budget, available at [Microsoft Word - Proposed FY21 Budget](#):

**FY 2021 YRCAA Resource Allocation**  
*All Costs by Division and Operation*

<b>Salaries by Operation</b>										
<b>Operation</b>	<b>Base Operations</b>			<b>Grant Operations</b>			<b>Enterprise Operations</b>			
<b>Division</b>	Admin.	Engineering	Compliance	Admin.	Engineering	Compliance	Admin.	Engineering	Compliance	
<b>Costs</b>	\$ 204,713	\$ 170,594	\$ 193,340	\$ 74,921	\$ -	\$ 21,050	\$ 16,756	\$ -	\$ -	<b>Total</b>
		<b>Subtotal</b>	<b>\$568,647</b>		<b>Subtotal</b>	<b>\$ 95,971</b>		<b>Subtotal</b>	<b>\$ 16,756</b>	<b>\$681,374</b>
			8.36 FTE			1.41 FTE			0.25 FTE	
<b>Supplies, Services and Capital Outlay By Operation</b>										
<b>Operation</b>	<b>Base Operations</b>			<b>Grant Operations</b>			<b>Enterprise Operations</b>			
<b>Division</b>	Admin.	Engineering	Compliance	Admin.	Engineering	Compliance	Admin.	Engineering	Compliance	<b>Totals</b>
Supplies	\$ 4,140	\$ 3,450	\$ 3,910	\$ 100	\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ 13,300
Services	\$ 63,603	\$ 53,003	\$ 60,070	\$ 200,630	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 386,905
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotals</b>	<b>\$ 67,743</b>	<b>\$ 56,453</b>	<b>\$ 63,980</b>	<b>\$ 200,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,205</b>
		<b>T Supplies</b>	<b>\$ 11,500</b>		<b>T.Supplies</b>	<b>\$ 100</b>		<b>T.Supplies</b>	<b>\$ 1,700</b>	
		<b>T.Services</b>	<b>\$176,675</b>		<b>T.Services</b>	<b>\$200,630</b>		<b>T.Services</b>	<b>\$ 9,600</b>	
		<b>Capital</b>	<b>\$ -</b>		<b>Capital</b>	<b>\$ -</b>		<b>Capital</b>	<b>\$ -</b>	
<b>All Costs By Division</b>										
<b>Category</b>	<b>Salaries</b>		<b>Supplies</b>		<b>Services</b>		<b>Capital</b>		<b>Totals</b>	
Administrative	\$ 296,390		\$ 5,940		\$ 273,833		\$ -		\$ 576,163	
Engineering	\$ 170,594		\$ 3,450		\$ 53,003		\$ -		\$ 227,047	
Compliance	\$ 214,390		\$ 3,910		\$ 60,070		\$ -		\$ 278,369	
<b>Subtotals</b>	<b>\$ 681,374</b>		<b>\$ 13,300</b>		<b>\$ 386,905</b>		<b>\$ -</b>		<b>\$ 1,081,579</b>	

This element is missing from the current proposed budget.

In addition, there are no clues as to how many resources the YRCAA plans to devote to grant writing, data analysis, planning, outreach and education, translation, or many other important agency functions. There are no priorities.

2. Under Revenue for PM 2.5 the proposed 2025-26 budget states:

<b>YRCAA Comparative Budget</b>		<b>Actual FY 2023-24</b>	<b>Projected Actual FY 2024-25</b>	<b>Proposed Budget FY 2025-26</b>
<b>Particulate Matter (CAA Section 103)</b>				
33403108	Ecology Local Partner PM 2.5	\$ 14,321	\$ 36,000	\$ 36,000
	<i>Subtotal – Particulate Matter</i>	<i>\$ 14,321</i>	<i>\$ 36,000</i>	<i>\$ 36,000</i>
	<i>Subtotal – Grant Operations</i>	<i>\$ 878,699</i>	<i>\$ 434,381</i>	<i>\$ 478,629</i>

For many years, annual revenue for PM 2.5 has been \$20,050. Has this funding really increased to \$36,000 per year?

There are big differences between salaries and benefits for staff who implement the PM 2.5 program from year to year.

YRCAA Comparative Budget	Actual FY 2023-24	Projected Actual FY 2024-25	Proposed Budget FY 2025-26
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<b>Particulate Matter</b>			
<b>Wages and Benefits</b>			
553701003 Wages and Salaries	\$ 57,536	\$ 8,983	\$ 19,295
553702003 Benefits	15,796	1,925	8,610
553703003 Overtime	0	0	0
<b>Subtotal – Wages and Benefits</b>	<b>\$ 73,332</b>	<b>\$ 10,907</b>	<b>\$ 27,905</b>

A clarification would be helpful.

3. Under expenditures for Woodsmoke Education the proposed budget lists \$51,277 for professional services in FY 2024-25.

<b>EXPENSES – Grant Operations</b>			
<b>Wood Smoke Education</b>			
<b>Wages and Benefits</b>			
553701002 Wages and Salaries	\$ 8,723	\$ 3,023	\$ 3,023
553702002 Benefits	3,461	1,282	1,282
553703002 Overtime	0	0	0
<b>Subtotal – Wages and Benefits</b>	<b>\$ 12,184</b>	<b>\$ 4,305</b>	<b>\$ 4,305</b>

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YRCAA Comparative Budget	Actual FY 2023-24	Projected Actual FY 2024-25	Proposed Budget FY 2025-26
<b>Supplies</b>			
553703103 Office Supplies	\$ 0	\$ 0	\$ 0
<b>Subtotal – Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Services</b>			
553704139 Professional Services	\$ 1,500	\$ 51,277	\$ 1,500
553704203 Postage	0	0	0
<b>Subtotal – Services</b>	<b>\$ 1,500</b>	<b>\$ 51,277</b>	<b>\$ 1,500</b>
<b>Subtotal – Wood Smoke Education</b>	<b>\$ 13,684</b>	<b>\$ 55,582</b>	<b>\$ 5,805</b>

Under Budget Notes for Woodsmoke Education the budget states:

## Expenses – Grant Operations

### Wood Smoke Education

#### 553701002 — Wages and Salaries

Expenses for wages and salaries paid to full-time and part-time employees of the Agency as permitted under the terms of the grant.

#### 553702002 — Benefits

Expenses for employment benefits including employer contributions for employee health insurance, unemployment insurance, Medicare, Social Security or other supplemental retirement savings, industrial insurance (aka Workers' Compensation), and Public Employees Retirement System (PERS) as permitted under the terms of the grant.

#### 553703002 — Overtime

Expenses for overtime (or time worked in excess of 40 hours in a work week) as permitted under the terms of the grant.

#### 553703103 — Office Supplies

Expenses for office supplies. These are typically used in such small quantities as to make tracking and cost allocation impractical.

#### 553704139 — Professional Services

Expenses for various professional or special services as permitted under the terms of the grant.

What exactly were the professional services for Woodsmoke Education that cost \$51,277?

5. There are discrepancies between two different postings of dollars in reserve for YRCAA fiscal year 2023-24. The discrepancies lie between the budget that was approved for 2024-25 and the budget currently proposed for 2025-26. See attached copies below.

According to the 2024-25 YRCAA budget the agency had anticipated reserves of \$1,049,903 in 2023-24 when the YRCAA adopted the budget. A year later when the board approved the 2024-205 budget the agency expected to end up with reserves of \$1,133,396. A difference of about \$80,000.

According to the proposed 2025-26 YRCAA budget the agency had actual reserves of \$1,609,066 at the end of the 2023-24 fiscal year. The difference between projected and actual is nearly \$500,000. How can things change this much in a short period of time?

YRCAA reserves:

June 2023 statement -----May 2024 statement -----May 2025 statement

Budgeted: \$1,049,903

Projected: \$1,133,396

Actual \$1,609,066

Are these differences within acceptable limits in standard accounting procedures? Is there a good reason for the differences?

From 2024-25 Final Budget - [Microsoft Word - FY2024-25 Draft Budget \(2-22-2024\).docx](#)

<b>YRCAA Comparative Budget FY 2024-25</b>	<b>Adopted Budget FY 2023-24</b>	<b>Projected Actual FY 2023-24</b>	<b>Final Budget FY FY 2024-25</b>
<b><u>Services</u></b>			
<b><u>Reserve Fund Allocation</u></b>			
Operating Reserve (min. 25% of base operating exp.)	\$ 225,000	\$ 225,000	\$ 303,404
Legal Reserve (min. \$200,000)	250,000	250,000	250,000
Capital Reserve (min. 10% of asset replacement cost)	30,000	30,000	30,000
Vehicle Replacement	65,000	65,000	120,000
Major Vehicle Repairs	0	0	0
Equipment Acquisition	0	0	5,000
Building Acquisition	450,000	450,000	500,000
Employee Cash-out Liability	0	0	7,000
Grant Balancing	0	300,000	0
<b><i>Unallocated</i></b>	<b>\$ 29,903</b>	<b>\$ 113,396</b>	<b>\$ 28,251</b>

Total **1,049,903** 1,133,396 1,243,655

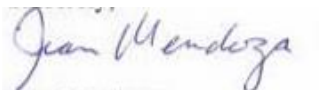
From Proposed Budget 2025-26 - [2025-04-10 Board Packet.pdf](#) pages 15 to 30

<b>YRCAA Comparative Budget</b>	<b>Actual FY 2023-24</b>	<b>Projected Actual FY 2024-25</b>	<b>Proposed Budget FY 2025-26</b>
<b><u>Reserve Fund Allocation</u></b>			
Operating Reserve (min. 25% of base operating exp.)	\$ 300,000	\$ 300,000	\$ 300,000
Legal Reserve (min. \$200,000)	275,000	275,000	275,000
Capital Reserve (min. 10% of asset replacement cost)	30,000	30,000	30,000
Vehicle Replacement	140,000	140,000	140,000
Major Vehicle Repairs	10,000	10,000	10,000
Equipment Acquisition	35,000	35,000	35,000
Building Acquisition	550,000	550,000	550,000
Employee Cash-out Liability	15,000	15,000	15,000
Unallocated	254,066	372,074	254,202
<b><i>Total</i></b>	<b>\$ 1,609,066</b>	<b>\$ 1,727,074</b>	<b>\$ 1,609,202</b>

6. Finally, please keep in mind FOTC's ongoing concern about the impact of Yakima dairies on Yakima air quality. There are about twenty three Yakima County dairies with more than

2,000 milk cows. According to our calculations a dairy with this many cows meets criteria for a Title V source. If dairies were treated like other sources there would be twenty six Title V sources listed for Yakima County, not three. See attachments below for support of this claim.

Best wishes.



Executive Director, Friends of Toppenish Creek

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#### **Attachment 1: Who Has to Obtain a Title V Permit?**

##### **Any major source:**

- A major source has actual or potential emissions at or above the major source threshold for any “air pollutant.”
- The major source threshold for any air pollutant is 100 tons/year (this is the “default value”).
- Major source thresholds for “hazardous air pollutants” (HAP) are 10 tons/year for a single HAP or 25 tons/year for any combination of HAP.

Source of Information: [Who Has to Obtain a Title V Permit? | US EPA](#)

#### **Attachment 2: Emissions from Yakima County Title V Sources in 2023 as Tons per Year** available at [Air emissions inventory - Washington State Department of Ecology](#)

Name	PM10	PM2.5	SO2	NOX	VOC	CO	NH3
Novolex Shields, LLC	0	0	0	1.6	352.8	2.3	0
Terrace Heights LF	24.39769	4.13769	1.48	2.28	19.62	6.8	0

### **Attachment 3: Estimates of Emissions from Dairy Cows**

From Environmental Protection Agency Models for Washington State available at [State Inventory and Projection Tool | US EPA](#)

#### **Methane**

Manure Management 43,041,000,000 g/year for 275,000 cows = 428.80 g/day/cow

Enteric Fermentation 150.9 kg/cow per year = 410.96 g/day/cow

Total Methane 839.76 g/cow/day

From *Emissions Data from Two Dairy Freestall Barns in Washington* – National Air Emissions Monitoring Study available at [ASAE\\_Journal | US EPA ARCHIVE DOCUMENT](#)

#### **Ammonia**

Barn 2: 56.5 g/day/cow

Barn 4: 56.5 g/day/cow

56.5 g/day/cow average

#### **Hydrogen Sulfide**

Barn 2: 1.08 g/day/cow

Barn 4: 1.15 g/d/cow

1.12 g/day/cow average

#### **Volatile Organic Compounds**

Barn 2: 86.67 g/day/cow

Barn 4: 145.71 g/day/cow

116.19 g/day/cow average

#### **PM 2.5**

Barn 2: 5.25 g/day/cow

Barn 4: 1.90 g/day/cow

3.58 g/day/cow average

## PM 10

Barn 2: 6.94 g/day/cow

Barn 4: 10.0 g/day/cow

8.47 g/day/cow average

Estimated emissions from dairy cows in grams/cow/day and lb./cow/day

Pollutant		Grams/cow/day	Lbs./cow/day
Methane (Manure Mgmt. + Enteric)		839.76	1.849692
Ammonia		56.50	0.124449
Hydrogen Sulfide		1.12	0.002467
VOCs		116.19	0.255925
PM 2.5		3.58	0.007885
PM 10		8.47	0.018656

Estimated Emissions from 100,000 milk cows in Yakima County in Metric Tons and Tons Per Year based on NAEMS data and EPA models.

Pollutants		Metric tons	Tons
Methane		30,651	33,716
Ammonia		2,062	2,270
Hydrogen Sulfide		41	45
VOCs		4,241	4,665
PM 2.5		131	144
PM 10		309	340

## Attachment 4: FOTC Estimates of air emissions from large dairies

Pollutant	Lbs./cow/day	Tons/day for a 2,000 head dairy	Tons per year for a 2,000 head dairy
Methane (Manure management plus enteric fermentation)	1.8497	1.8497	675.1405
Ammonia	0.1244	0.1244	45.406



Hydrogen sulfide		0.0025	0.0025	0.9125
VOCs		0.2559	0.2559	93.4035
PM 2.5		0.0079	0.0079	2.8835
PM 10		0.0187	0.0187	6.8255
Pollutant		Lbs./cow/day	Tons/day for a 5,000 head dairy	Tons per year for a 5,000 head dairy
Methane (Manure management plus enteric fermentation)		1.8497	4.62425	1687.851
Ammonia		0.1244	0.311	113.515
Hydrogen sulfide		0.0025	0.00625	2.28125
VOCs		0.63975	0.63975	233.5088
PM 2.5		0.01975	0.01975	7.20875
PM 10		0.0187	0.04675	17.06375
Pollutant		Lbs./cow/day	Tons/day for a 10,000 head dairy	Tons per year for a 10,000 head dairy
Methane (Manure management plus enteric fermentation)		1.8497	9.2485	3375.703
Ammonia		0.1244	0.622	227.03
Hydrogen sulfide		0.0025	0.0125	4.5625
VOCs		1.2795	1.2795	467.0175
PM 2.5		0.2559	0.0395	14.4175
PM 10		0.0187	0.0935	34.1275