



San Joaquin Valley
AIR POLLUTION CONTROL DISTRICT®

FISCAL YEAR 2026-27 **ADOPTED BUDGET**

San Joaquin Valley APCD





Chair
Supervisor Amy Shuklian
Tulare County

Vice Chair
Supervisor Bobby Macaulay
Madera County

Supervisor Vito Chiesa
Stanislaus County

Supervisor David Couch
Kern County

Councilmember Rosa Escutia-Braaton
City of Modesto

Mayor Pro Tem Deborah Lewis
City of Los Banos

Supervisor Buddy Mendes
Fresno County

Tania Pacheco-Werner, Ph.D.
Appointed by the Governor

Supervisor Lloyd Pareira
Merced County

Mayor Pro Tem Gilberto Reyna
City of Wasco

Supervisor Robert Rickman
San Joaquin County

Supervisor Rusty Robinson
Kings County

Councilmember Jose Rodriguez
City of Madera

Alexander C. Sherriffs, MD.
Appointed by the Governor

Vice Mayor Liz Wynn
City of Visalia

Samir Sheikh
Executive Director
Air Pollution Control Officer

June 18, 2026

**San Joaquin Valley
Unified Air Pollution Control District**

2026-27 Adopted Budget

TABLE OF CONTENTS

Budget Financial Summary

- Budget Summary 1
- Schedule of Estimated Revenues 2
- District Appropriations – Line Item Detail 3

Operating Budgets

- Administration 5
- Compliance 6
- Permit Services 7
- Strategies and Incentives Program 8
- Policy and Government Affairs 9

Non-Operating Budget

- Non-Operating 10

Budget Resolution

- 2026-27 Budget Resolution

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT BUDGET SUMMARY

				Budget/Budget		Budget/Actual		
				Increase (Decrease)	%	Increase (Decrease)	%	
				Adjusted* FY 25-26	Estimated Actuals FY 25-26	Adopted FY 25-27		
APPROPRIATIONS								
Salaries & Benefits	(before Salary Savings)	\$71,607,887	\$71,607,887	\$72,437,036	\$829,149	1%	\$829,149	1%
Projected Salary Savings		(\$4,732,164)	(\$5,010,597)	(\$4,524,459)	\$207,705	(4%)	\$486,138	(10%)
Salaries & Benefits	(net of Salary Savings)	\$66,875,723	\$66,597,290	\$67,912,577	\$1,036,854	2%	\$1,315,287	2%
Services & Supplies		\$9,793,094	\$9,561,430	\$9,558,246	(\$234,848)	(2%)	(\$3,184)	-
Fixed Assets		\$2,896,596	\$2,838,661	\$1,906,970	(\$989,626)	(34%)	(\$931,691)	(33%)
OPERATING APPROPRIATIONS		\$79,565,413	\$78,997,381	\$79,377,793	(\$187,620)	-	\$380,412	-
Other Charges		\$70,600	\$70,574	\$263,800	\$193,200	274%	\$193,226	274%
Incentive Programs		\$441,254,079	\$413,297,933	\$310,557,067	(\$130,697,012)	(30%)	(\$102,740,866)	(25%)
Appropriation for Contingencies		\$850,000	-	\$850,000	-	-	\$850,000	-
NON-OPERATING APPROPRIATIONS		\$442,174,679	\$413,368,507	\$311,670,867	(\$130,503,812)	(30%)	(\$101,697,640)	(25%)
TOTAL APPROPRIATIONS		\$521,740,092	\$492,365,888	\$391,048,660	(\$130,691,432)	(25%)	(\$101,317,228)	(21%)
REVENUES								
Stationary Revenue		\$34,417,683	\$37,997,149	\$38,315,091	\$3,897,408	11%	\$317,942	1%
Grant Revenue		\$15,620,000	\$15,703,405	\$14,386,880	(\$1,233,120)	(8%)	(\$1,316,525)	(8%)
DMV Surcharge Fees - District Portion		\$14,261,435	\$14,946,120	\$14,866,400	\$604,965	4%	(\$79,720)	(1%)
Administrative Revenues Earned		\$9,500,000	\$9,500,000	\$11,000,000	\$1,500,000	16%	\$1,500,000	16%
Transferred to Non-Operating Revenue		(\$5,000,000)	(\$5,000,000)	(\$12,000,000)	(\$7,000,000)	140%	(\$7,000,000)	140%
Fund Balance Used		\$11,941,295	\$7,025,707	\$13,634,422	\$1,693,127	14%	\$6,608,715	94%
Reserves Released / (Increased)		(\$1,175,000)	(\$1,175,000)	(\$825,000)	\$350,000	(30%)	\$350,000	(30%)
OPERATING REVENUE/FUNDING SOURCES		\$79,565,413	\$78,997,381	\$79,377,793	(\$187,620)	-	\$380,412	-
Non-Operating Revenue		\$297,122,925	\$232,896,410	\$216,878,808	(\$80,244,117)	(27%)	(\$16,017,602)	(7%)
Reimbursement for Administrative Revenues Earned		(\$9,500,000)	(\$9,500,000)	(\$11,000,000)	(\$1,500,000)	16%	(\$1,500,000)	16%
Fund Balance / Reserves Released / (Increased)		\$154,551,754	\$189,972,097	\$105,792,059	(\$48,759,695)	(32%)	(\$84,180,038)	(44%)
NON-OPERATING REVENUE/FUNDING SOURCES		\$442,174,679	\$413,368,507	\$311,670,867	(\$130,503,812)	(30%)	(\$101,697,640)	(25%)
TOTAL REVENUE/FUNDING SOURCES		\$521,740,092	\$492,365,888	\$391,048,660	(\$130,691,432)	(25%)	(\$101,317,228)	(21%)

RECOMMENDED POSITIONS

385	385	0
-----	-----	---

RESERVES

General Reserve	\$15,700,000	-	\$15,900,000	\$200,000	1%	\$15,900,000	-
Comp-Data Center Equipment Reserve	-	-	\$500,000	\$500,000	-	\$500,000	-
Computer- VTC Equipment Reserve	\$400,000	-	\$600,000	\$200,000	50%	\$600,000	-
Long Term- Building Maintenance	\$1,200,000	-	\$1,200,000	-	-	\$1,200,000	-
Modeling Center Reserve	\$65,000	-	\$65,000	-	-	\$65,000	-
Monitoring Equipment Reserve	\$350,000	-	\$275,000	(\$75,000)	(21%)	\$275,000	-

* Adjusted Budget as of 4/16/2026

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
SCHEDULE OF ESTIMATED REVENUES**

				Budget/Budget		Budget/Actual	
	Adjusted* FY 25-26	Estimated Actuals FY 25-26	Adopted FY 26-27	Increase (Decrease)	%	Increase (Decrease)	%
OPERATING REVENUE							
STATIONARY SOURCE							
Permit Fees	\$22,185,235	\$21,377,944	\$24,005,179	\$1,819,944	8%	\$2,627,235	12%
Section 185- Non Attainment Fees	\$360,000	\$2,403,068	\$2,271,662	\$1,911,662	531%	(\$131,406)	(5%)
Advanced Emission Reduction Options (AERO) Fees	\$4,969,791	\$6,944,485	\$4,395,450	(\$574,341)	(12%)	(\$2,549,035)	(37%)
Settlements	\$3,500,000	\$4,000,000	\$4,000,000	\$500,000	14%	-	-
Interest	\$3,000,000	\$3,000,000	\$3,500,000	\$500,000	17%	\$500,000	17%
Miscellaneous	\$202,657	\$173,152	\$52,800	(\$149,857)	(74%)	(\$120,352)	(70%)
Residential Furnaces - Rule 4905	\$200,000	\$100,000	\$90,000	(\$110,000)	(55%)	(\$10,000)	(10%)
Total Stationary Non-Grant Operating Revenue	\$34,417,683	\$37,998,649	\$38,315,091	\$3,897,408	11%	\$316,442	1%
GRANT REVENUE							
State Subvention	\$900,000	\$985,372	\$900,000	-	-	(\$85,372)	(9%)
EPA 105 Grant	\$2,000,000	\$2,000,000	\$2,000,000	-	-	-	-
EPA 103 Grant	\$65,000	\$65,000	\$65,000	-	-	-	-
State AB 617 Implementation Fund	\$12,300,000	\$12,296,533	\$11,066,880	(\$1,233,120)	(10%)	(\$1,229,653)	(10%)
State Grant-Oil and Gas Regulations	\$355,000	\$355,000	\$355,000	-	-	-	-
Total Grant Revenue	\$15,620,000	\$15,701,905	\$14,386,880	(\$1,233,120)	(8%)	(\$1,315,025)	(8%)
Total Stationary Operating Revenue	\$50,037,683	\$53,700,554	\$52,701,971	\$2,664,288	5%	(\$998,583)	(2%)
DMV Surcharge Fees - District	\$14,261,435	\$14,946,120	\$14,866,400	\$604,965	4%	(\$79,720)	(1%)
Administrative Revenues Earned	\$9,500,000	\$9,500,000	\$11,000,000	\$1,500,000	16%	\$1,500,000	16%
Total Operating Revenue	\$73,799,118	\$78,146,674	\$78,568,371	\$4,769,253	6%	\$421,697	1%
Transfer to Non-Operating Revenue for Incentive Grants	(\$5,000,000)	(\$5,000,000)	(\$12,000,000)	(\$7,000,000)	140%	(\$7,000,000)	140%
Fund Balance Used	\$11,941,295	\$7,025,707	\$13,634,422	\$1,693,127	14%	\$6,608,715	94%
Reserves Released / (Increased)	(\$1,175,000)	(\$1,175,000)	(\$825,000)	\$350,000	(30%)	\$350,000	(30%)
Estimated Funding Sources - Operating	\$79,565,413	\$78,997,381	\$79,377,793	(\$187,620)	-	\$380,412	-
NON-OPERATING REVENUE							
Air Toxics - Pass Through	\$70,574	\$70,180	\$195,647	\$125,073	177%	\$125,467	179%
DMV Surcharge Fees - Pass Through	\$47,636,474	\$49,838,000	\$49,512,000	\$1,875,526	4%	(\$326,000)	(1%)
Carl Moyer Funds	\$20,657,944	\$19,121,864	\$19,000,000	(\$1,657,944)	(8%)	(\$121,864)	(1%)
VERA/ISR Mitigation Program	\$13,277,793	\$11,602,224	\$11,184,918	(\$2,092,875)	(16%)	(\$417,306)	(4%)
Federal Diesel Emission Reduction Funding Program	\$65,836,484	\$11,319,324	\$84,219,673	\$18,383,189	28%	\$72,900,349	644%
Miscellaneous Incentive Grant Funding	\$20,000	\$20,000	\$100,000	\$80,000	400%	\$80,000	400%
Non-Operating Interest	\$16,183,024	\$16,586,110	\$13,760,525	(\$2,422,499)	(15%)	(\$2,825,585)	(17%)
Operating Revenues Funding Community & Other Incentives	\$5,000,000	\$5,000,000	\$12,000,000	\$7,000,000	140%	\$7,000,000	140%
CEC Grants	\$9,507,000	\$4,033,479	\$6,159,499	(\$3,347,501)	(35%)	\$2,126,020	53%
Reimburse Operating for Administrative Revenues Earned	(\$9,500,000)	(\$9,500,000)	(\$11,000,000)	(\$1,500,000)	16%	(\$1,500,000)	16%
Administrative Fees - Incentive Programs	\$14,715,948	\$11,641,174	\$7,216,546	(\$7,499,402)	(51%)	(\$4,424,628)	(38%)
State Cap & Trade Funding	\$106,102,451	\$93,664,055	\$13,530,000	(\$92,572,451)	(87%)	(\$80,134,055)	(86%)
Volkswagen Mitigation Funding	-	\$10,000,000	-	-	-	(\$10,000,000)	(100%)
Total Non-Operating Revenue	\$289,507,692	\$223,396,410	\$205,878,808	(\$83,628,884)	(29%)	(\$17,517,602)	(8%)
Fund Bal. Used/Non-Adm Reserves Released/(Increased)	\$154,551,754	\$189,972,097	\$105,792,059	(\$48,759,695)	(32%)	(\$84,180,038)	(44%)
Adm Reserves Released / (Increased)	(\$1,884,767)	-	-	\$1,884,767	(100%)	-	-
Estimated Funding Sources - Non-Operating	\$442,174,679	\$413,368,507	\$311,670,867	(\$130,503,812)	(30%)	-	(25%)
TOTAL REVENUE							
Estimated Financing Sources - Total	\$521,740,092	\$492,365,888	\$391,048,660	(\$130,691,432)	(25%)	(\$101,317,228)	(21%)

* Adjusted Budget as of 4/16/2026

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
TOTAL DISTRICT**

				Budget/Budget		Budget/Actual	
	Adjusted* FY 25-26	Estimated Actuals FY 25-26	Adopted FY 26-27	Increase (Decrease)	%	Increase (Decrease)	%
OPERATING APPROPRIATIONS							
SALARIES AND BENEFITS							
Regular Salaries	\$39,141,905	\$39,063,399	\$41,580,118	\$2,438,213	6%	\$2,516,719	6%
Temporary Help	\$1,843,825	\$1,841,572	\$878,263	(\$965,562)	(52%)	(\$963,309)	(52%)
On Call Pay	\$133,677	\$133,343	\$141,072	\$7,395	6%	\$7,729	6%
Overtime	\$572,274	\$569,413	\$499,348	(\$72,926)	(13%)	(\$70,065)	(12%)
Unemployment	\$81,362	\$71,760	\$86,191	\$4,829	6%	\$14,431	20%
Retirement	\$18,802,965	\$18,784,162	\$18,468,632	(\$334,333)	(2%)	(\$315,530)	(2%)
OASDI	\$723,432	\$719,815	\$685,217	(\$38,215)	(5%)	(\$34,598)	(5%)
Workers Compensation	\$470,844	\$468,488	\$434,851	(\$35,993)	(8%)	(\$33,637)	(7%)
Cafeteria Plan Benefits	\$4,701,789	\$4,543,704	\$4,730,589	\$28,800	1%	\$186,885	4%
Long-Term Disability Insurance	\$102,570	\$102,057	\$105,656	\$3,086	3%	\$3,599	4%
Alternate Transportation Incentive	\$301,080	\$299,577	\$302,640	\$1,560	1%	\$3,063	1%
TOTAL SALARIES AND BENEFITS	\$66,875,723	\$66,597,290	\$67,912,577	\$1,036,854	2%	\$1,315,287	2%
SERVICES AND SUPPLIES							
Safety Supplies & Equipment	\$51,754	\$50,719	\$51,164	(\$590)	(1%)	\$445	1%
Mobile Communications	\$180,552	\$161,542	\$186,096	\$5,544	3%	\$24,554	15%
Telephone Charges	\$64,900	\$55,165	\$66,050	\$1,150	2%	\$10,885	20%
Insurance	\$1,143,400	\$1,120,530	\$1,247,700	\$104,300	9%	\$127,170	11%
Equipment Maintenance	\$203,050	\$198,989	\$204,450	\$1,400	1%	\$5,461	3%
Vehicle Maintenance & Operations	\$304,100	\$298,018	\$255,200	(\$48,900)	(16%)	(\$42,818)	(14%)
Computer Maintenance	\$1,607,060	\$1,574,919	\$1,601,142	(\$5,918)	-	\$26,223	2%
Video Conferencing Maintenance & Operations	\$101,800	\$99,764	\$103,500	\$1,700	2%	\$3,736	4%
Building Maintenance & Operations	\$386,700	\$376,333	\$356,000	(\$30,700)	(8%)	(\$20,333)	(5%)
Office Supplies	\$46,998	\$46,059	\$34,298	(\$12,700)	(27%)	(\$11,761)	(26%)
Computer Software & Supplies	\$291,965	\$286,126	\$311,385	\$19,420	7%	\$25,259	9%
Monitoring Station Supplies & Equipment	\$1,089,608	\$1,067,816	\$688,501	(\$401,107)	(37%)	(\$379,315)	(36%)
Postage	\$102,400	\$91,018	\$127,300	\$24,900	24%	\$36,282	40%
Printing	\$159,030	\$155,850	\$158,970	(\$60)	-	\$3,120	2%
Professional & Specialized Services	\$2,183,935	\$2,140,257	\$2,180,706	(\$3,229)	-	\$40,449	2%
Publications & Legal Notices	\$96,163	\$94,240	\$89,563	(\$6,600)	(7%)	(\$4,677)	(5%)
Rents & Leases	\$144,839	\$141,941	\$179,385	\$34,546	24%	\$37,444	26%
Small Tools & Equipment	\$59,660	\$58,466	\$60,460	\$800	1%	\$1,994	3%
Special District Expense	\$247,760	\$242,807	\$280,787	\$33,027	13%	\$37,980	16%
Travel & Training	\$287,807	\$282,051	\$284,892	(\$2,915)	(1%)	\$2,841	1%
Travel & Training - Boards	\$66,913	\$65,575	\$98,897	\$31,984	48%	\$33,322	51%
Utilities	\$593,300	\$581,433	\$611,400	\$18,100	3%	\$29,967	5%
Audit Services	\$37,000	\$36,260	\$38,000	\$1,000	3%	\$1,740	5%
Legal Services	\$342,400	\$335,552	\$342,400	-	-	\$6,848	2%
TOTAL SERVICES AND SUPPLIES	\$9,793,094	\$9,561,430	\$9,558,246	(\$234,848)	(2%)	(\$3,184)	-
FIXED ASSETS							
Office Improvements	\$100,000	\$97,999	\$50,000	(\$50,000)	(50%)	(\$47,999)	(49%)
Facilities & Equipment	\$386,000	\$378,279	\$80,000	(\$306,000)	(79%)	(\$298,279)	(79%)
Computer Equipment	\$599,596	\$587,605	\$597,596	(\$2,000)	-	\$9,991	2%
Office Furniture / Equipment	\$36,400	\$35,672	\$36,400	-	-	\$728	2%
Office Machines	\$10,000	\$9,799	\$12,674	\$2,674	27%	\$2,875	29%
Telephone Systems	\$10,300	\$10,093	\$11,300	\$1,000	10%	\$1,207	12%
Detection Equipment	\$75,500	\$73,990	\$167,000	\$91,500	121%	\$93,010	126%
Automobiles	\$703,000	\$688,940	\$300,000	(\$403,000)	(57%)	(\$388,940)	(56%)
Video Conferencing System	\$10,000	\$9,800	\$10,000	-	-	\$200	2%
Air Monitoring Station Equipment	\$954,800	\$935,704	\$631,000	(\$323,800)	(34%)	(\$304,704)	(33%)
Air Monitoring Automation/Remote Control Project	\$11,000	\$10,780	\$11,000	-	-	\$220	2%
TOTAL FIXED ASSETS	\$2,896,596	\$2,838,661	\$1,906,970	(\$989,626)	(34%)	(\$931,691)	(33%)
TOTAL OPERATING APPROPRIATIONS	\$79,565,413	\$78,997,381	\$79,377,793	(\$187,620)	-	\$380,412	-

* Adjusted Budget as of 4/16/2026

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
TOTAL DISTRICT**

	Adjusted* FY 25-26	Estimated Actuals FY 25-26	Adopted FY 26-27	Budget/Budget		Budget/Actual	
				Increase (Decrease)	%	Increase (Decrease)	%
NON-OPERATING APPROPRIATIONS							
OTHER CHARGES							
Air Toxic Pass Through	\$70,600	\$70,574	\$263,800	\$193,200	274%	\$193,226	274%
TOTAL OTHER CHARGES	\$70,600	\$70,574	\$263,800	\$193,200	274%	\$193,226	274%
INCENTIVE PROGRAMS							
DMV Surcharge Fees - Incentives	\$59,506,700	\$57,807,073	\$58,558,100	(\$948,600)	(2%)	\$751,027	1%
Carl Moyer Program	\$31,877,844	\$29,691,193	\$42,770,800	\$10,892,956	34%	\$13,079,607	44%
ISR and VERA'S	\$22,875,500	\$8,941,941	\$26,214,200	\$3,338,700	15%	\$17,272,259	193%
Proposition 1B Funding Program	\$5,981,300	\$2,500,000	\$3,570,800	(\$2,410,500)	(40%)	\$1,070,800	43%
Federal DERA/Designated Funding Program	\$53,087,492	\$52,121,027	\$15,875,467	(\$37,212,025)	(70%)	(\$36,245,560)	(70%)
Community & Other Incentives Funded by Operating Reven	\$10,911,600	\$10,708,623	\$20,332,500	\$9,420,900	86%	\$9,623,877	90%
Miscellaneous Incentive Programs	\$94,600	\$93,662	\$241,200	\$146,600	155%	\$147,538	158%
CEC Grants	-	-	\$559,500	\$559,500	-	\$559,500	-
State Cap & Trade Funding	\$228,440,643	\$223,705,995	\$110,357,000	(\$118,083,643)	(52%)	(\$113,348,995)	(51%)
Volkswagen Mitigation Funding	\$28,478,400	\$27,728,419	\$32,077,500	\$3,599,100	13%	\$4,349,081	16%
TOTAL INCENTIVE PROGRAMS	\$441,254,079	\$413,297,933	\$310,557,067	(\$130,697,012)	(30%)	(\$102,740,866)	(25%)
Appropriation for Contingencies	\$850,000	-	\$850,000	-	-	-	-
TOTAL NON-OPERATING APPROPRIATIONS	\$442,174,679	\$413,368,507	\$311,670,867	(\$130,503,812)	(30%)	(\$101,697,640)	(25%)

* Adjusted Budget as of 4/16/2026

OPERATING BUDGET

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
Administration

			Budget/Budget	
	Adjusted* FY 25-26	Adopted FY 26-27	Increase (Decrease)	%
OPERATING APPROPRIATIONS				
SALARIES AND BENEFITS				
Regular Salaries	\$10,145,599	\$10,712,649	\$567,050	6%
Temporary Help	\$95,354	\$102,692	\$7,338	8%
On Call Pay	-	-	-	-
Overtime	\$141,595	\$123,928	(\$17,667)	(12%)
Unemployment	\$19,688	\$21,389	\$1,701	9%
Retirement	\$4,828,207	\$4,733,235	(\$94,972)	(2%)
OASDI	\$161,802	\$166,846	\$5,044	3%
Workers Compensation	\$99,403	\$97,879	(\$1,524)	(2%)
Cafeteria Plan Benefits	\$1,152,991	\$1,186,460	\$33,469	3%
Long-Term Disability Insurance	\$25,349	\$26,472	\$1,123	4%
Alternate Transportation Incentive	\$70,980	\$73,320	\$2,340	3%
TOTAL SALARIES AND BENEFITS	\$16,740,968	\$17,244,870	\$503,902	3%
SERVICES AND SUPPLIES				
Safety Supplies & Equipment	\$16,900	\$16,200	(\$700)	(4%)
Mobile Communications	\$43,681	\$46,718	\$3,037	7%
Telephone Charges	\$15,474	\$15,855	\$381	2%
Insurance	\$272,872	\$299,769	\$26,897	10%
Equipment Maintenance	\$38,547	\$40,111	\$1,564	4%
Vehicle Maintenance & Operations	\$65,400	\$26,300	(\$39,100)	(60%)
Computer Maintenance	\$442,263	\$395,080	(\$47,183)	(11%)
Video Conferencing Maintenance & Operations	\$101,800	\$103,500	\$1,700	2%
Building Maintenance & Operations	\$92,264	\$85,511	(\$6,753)	(7%)
Office Supplies	\$14,028	\$11,046	(\$2,982)	(21%)
Computer Software & Supplies	\$91,459	\$94,539	\$3,080	3%
Monitoring Station Supplies & Equipment	-	-	-	-
Postage	\$21,400	\$23,900	\$2,500	12%
Printing	\$111,441	\$110,853	(\$588)	(1%)
Professional & Specialized Services	\$1,696,374	\$1,608,983	(\$87,391)	(5%)
Publications & Legal Notices	\$19,000	\$19,000	-	-
Rents & Leases	\$8,113	\$18,011	\$9,898	122%
Small Tools & Equipment	\$24,565	\$24,771	\$206	1%
Special District Expense	\$211,520	\$240,617	\$29,097	14%
Travel & Training	\$150,110	\$149,865	(\$245)	-
Travel & Training - Boards	\$39,550	\$71,550	\$32,000	81%
Utilities	\$113,070	\$119,424	\$6,354	6%
Audit Services	\$37,000	\$38,000	\$1,000	3%
Legal Services	\$342,400	\$342,400	-	-
TOTAL SERVICES AND SUPPLIES	\$3,969,231	\$3,902,003	(\$67,228)	(2%)
FIXED ASSETS				
Office Improvements	\$28,685	\$12,010	(\$16,675)	(58%)
Facilities & Equipment	\$59,303	\$14,506	(\$44,797)	(76%)
Computer Equipment	\$145,208	\$150,891	\$5,683	4%
Office Furniture / Equipment	\$8,684	\$8,741	\$57	1%
Office Machines	\$2,382	\$3,042	\$660	28%
Telephone Systems	\$2,440	\$2,696	\$256	10%
Automobiles	\$74,000	\$150,000	\$76,000	103%
Video Conferencing System	\$10,000	\$10,000	-	-
TOTAL FIXED ASSETS	\$330,702	\$351,886	\$21,184	6%
TOTAL OPERATING APPROPRIATIONS	\$21,040,901	\$21,498,759	\$457,858	2%

* Adjusted Budget as of 4/16/2026

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
Compliance

			Budget/Budget	
	Adjusted* FY 25-26	Adopted FY 26-27	Increase (Decrease)	%
OPERATING APPROPRIATIONS				
SALARIES AND BENEFITS				
Regular Salaries	\$8,369,657	\$8,867,981	\$498,324	6%
Temporary Help	\$457,468	\$479,963	\$22,495	5%
On Call Pay	\$133,677	\$141,072	\$7,395	6%
Overtime	\$134,344	\$117,028	(\$17,316)	(13%)
Unemployment	\$19,011	\$20,936	\$1,925	10%
Retirement	\$4,082,890	\$3,995,691	(\$87,199)	(2%)
OASDI	\$160,383	\$169,049	\$8,666	5%
Workers Compensation	\$180,422	\$163,089	(\$17,333)	(10%)
Cafeteria Plan Benefits	\$1,090,898	\$1,127,032	\$36,134	3%
Long-Term Disability Insurance	\$22,540	\$23,705	\$1,165	5%
Alternate Transportation Incentive	\$72,540	\$71,760	(\$780)	(1%)
TOTAL SALARIES AND BENEFITS	\$14,723,830	\$15,177,306	\$453,476	3%
SERVICES AND SUPPLIES				
Safety Supplies & Equipment	\$21,730	\$21,740	\$10	-
Mobile Communications	\$56,702	\$57,187	\$485	1%
Telephone Charges	\$15,569	\$15,693	\$124	1%
Insurance	\$274,356	\$296,530	\$22,174	8%
Equipment Maintenance	\$80,146	\$77,113	(\$3,033)	(4%)
Vehicle Maintenance & Operations	\$185,900	\$166,200	(\$19,700)	(11%)
Computer Maintenance	\$320,092	\$377,881	\$57,789	18%
Video Conferencing Maintenance & Operations	-	-	-	-
Building Maintenance & Operations	\$92,781	\$84,600	(\$8,181)	(9%)
Office Supplies	\$10,388	\$7,272	(\$3,116)	(30%)
Computer Software & Supplies	\$59,928	\$64,600	\$4,672	8%
Monitoring Station Supplies & Equipment	-	-	-	-
Postage	\$13,000	\$19,300	\$6,300	48%
Printing	\$21,279	\$21,356	\$77	-
Professional & Specialized Services	\$75,463	\$83,776	\$8,313	11%
Publications & Legal Notices	\$5,000	\$5,000	-	-
Rents & Leases	\$3,574	\$7,887	\$4,313	121%
Small Tools & Equipment	\$13,777	\$14,033	\$256	2%
Special District Expense	\$22,041	\$26,005	\$3,964	18%
Travel & Training	\$61,290	\$58,620	(\$2,670)	(4%)
Travel & Training - Boards	\$27,363	\$27,347	(\$16)	-
Utilities	\$133,524	\$133,466	(\$58)	-
Audit Services	-	-	-	-
Legal Services	-	-	-	-
TOTAL SERVICES AND SUPPLIES	\$1,493,903	\$1,565,606	\$71,703	5%
FIXED ASSETS				
Office Improvements	\$12,222	\$11,882	(\$340)	(3%)
Facilities & Equipment	\$173,315	\$30,715	(\$142,600)	(82%)
Computer Equipment	\$127,074	\$124,580	(\$2,494)	(2%)
Office Furniture / Equipment	\$8,733	\$8,650	(\$83)	(1%)
Office Machines	\$2,398	\$3,011	\$613	26%
Telephone Systems	\$2,464	\$2,680	\$216	9%
Detection Equipment	\$75,500	\$167,000	\$91,500	121%
Automobiles	\$407,000	\$150,000	(\$257,000)	(63%)
TOTAL FIXED ASSETS	\$808,706	\$498,518	(\$310,188)	(38%)
TOTAL OPERATING APPROPRIATIONS	\$17,026,439	\$17,241,430	\$214,991	1%

* Adjusted Budget as of 4/16/2026

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
Permit Services

			Budget/Budget	
	Adjusted* FY 25-26	Adopted FY 26-27	Increase (Decrease)	%
OPERATING APPROPRIATIONS				
SALARIES AND BENEFITS				
Regular Salaries	\$9,043,771	\$9,726,453	\$682,682	8%
Temporary Help	-	-	-	-
On Call Pay	-	-	-	-
Overtime	\$129,489	\$112,871	(\$16,618)	(13%)
Unemployment	\$16,473	\$18,124	\$1,651	10%
Retirement	\$4,334,310	\$4,303,144	(\$31,166)	(1%)
OASDI	\$135,445	\$145,006	\$9,561	7%
Workers Compensation	\$67,857	\$64,899	(\$2,958)	(4%)
Cafeteria Plan Benefits	\$980,977	\$1,010,284	\$29,307	3%
Long-Term Disability Insurance	\$22,601	\$24,133	\$1,532	7%
Alternate Transportation Incentive	\$67,860	\$67,860	-	-
TOTAL SALARIES AND BENEFITS	\$14,798,783	\$15,472,774	\$673,991	5%
SERVICES AND SUPPLIES				
Safety Supplies & Equipment	-	-	-	-
Mobile Communications	\$7,558	\$8,064	\$506	7%
Telephone Charges	\$14,474	\$14,748	\$274	2%
Insurance	\$255,076	\$278,706	\$23,630	9%
Equipment Maintenance	\$36,178	\$37,293	\$1,115	3%
Vehicle Maintenance & Operations	-	-	-	-
Computer Maintenance	\$274,094	\$331,477	\$57,383	21%
Video Conferencing Maintenance & Operations	-	-	-	-
Building Maintenance & Operations	\$86,258	\$79,514	(\$6,744)	(8%)
Office Supplies	\$9,658	\$6,834	(\$2,824)	(29%)
Computer Software & Supplies	\$54,908	\$59,898	\$4,990	9%
Monitoring Station Supplies & Equipment	-	-	-	-
Postage	\$22,000	\$28,400	\$6,400	29%
Printing	\$10,996	\$11,190	\$194	2%
Professional & Specialized Services	\$22,926	\$24,788	\$1,862	8%
Publications & Legal Notices	\$20,343	\$20,343	-	-
Rents & Leases	\$5,699	\$12,577	\$6,878	121%
Small Tools & Equipment	\$8,476	\$8,621	\$145	2%
Special District Expense	\$5,244	\$5,426	\$182	3%
Travel & Training	\$13,567	\$13,567	-	-
Travel & Training - Boards	-	-	-	-
Utilities	\$113,728	\$117,445	\$3,717	3%
Audit Services	-	-	-	-
Legal Services	-	-	-	-
TOTAL SERVICES AND SUPPLIES	\$961,183	\$1,058,891	\$97,708	10%
FIXED ASSETS				
Office Improvements	\$20,031	\$11,167	(\$8,864)	(44%)
Facilities & Equipment	\$101,807	\$20,374	(\$81,433)	(80%)
Computer Equipment	\$116,486	\$114,269	(\$2,217)	(2%)
Office Furniture / Equipment	\$8,119	\$8,129	\$10	-
Office Machines	\$2,229	\$2,830	\$601	27%
Telephone Systems	\$2,290	\$2,516	\$226	10%
TOTAL FIXED ASSETS	\$250,962	\$159,285	(\$91,677)	(37%)
TOTAL OPERATING APPROPRIATIONS	\$16,010,928	\$16,690,950	\$680,022	4%

* Adjusted Budget as of 4/16/2026

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
Strategies and Incentives

			Budget/Budget	
	Adjusted* FY 25-26	Adopted FY 26-27	Increase (Decrease)	%
OPERATING APPROPRIATIONS				
SALARIES AND BENEFITS				
Regular Salaries	\$10,471,042	\$11,078,095	\$607,053	6%
Temporary Help	\$1,291,003	\$295,608	(\$995,395)	(77%)
On Call Pay	-	-	-	-
Overtime	\$144,988	\$126,493	(\$18,495)	(13%)
Unemployment	\$24,051	\$23,407	(\$644)	(3%)
Retirement	\$5,026,881	\$4,910,658	(\$116,223)	(2%)
OASDI	\$249,103	\$186,465	(\$62,638)	(25%)
Workers Compensation	\$114,803	\$100,998	(\$13,805)	(12%)
Cafeteria Plan Benefits	\$1,354,949	\$1,281,316	(\$73,633)	(5%)
Long-Term Disability Insurance	\$29,310	\$28,391	(\$919)	(3%)
Alternate Transportation Incentive	\$81,900	\$81,900	-	-
TOTAL SALARIES AND BENEFITS	\$18,788,030	\$18,113,331	(\$674,699)	(4%)
SERVICES AND SUPPLIES				
Safety Supplies & Equipment	\$13,124	\$13,224	\$100	1%
Mobile Communications	\$70,099	\$71,111	\$1,012	1%
Telephone Charges	\$17,704	\$18,041	\$337	2%
Insurance	\$311,436	\$340,288	\$28,852	9%
Equipment Maintenance	\$43,996	\$45,599	\$1,603	4%
Vehicle Maintenance & Operations	\$52,800	\$62,700	\$9,900	19%
Computer Maintenance	\$538,892	\$458,323	(\$80,569)	(15%)
Video Conferencing Maintenance & Operations	-	-	-	-
Building Maintenance & Operations	\$105,373	\$97,135	(\$8,238)	(8%)
Office Supplies	\$11,802	\$8,353	(\$3,449)	(29%)
Computer Software & Supplies	\$79,313	\$85,413	\$6,100	8%
Monitoring Station Supplies & Equipment	\$1,089,608	\$688,501	(\$401,107)	(37%)
Postage	\$46,000	\$55,600	\$9,600	21%
Printing	\$14,036	\$14,270	\$234	2%
Professional & Specialized Services	\$210,629	\$278,800	\$68,171	32%
Publications & Legal Notices	\$39,600	\$33,000	(\$6,600)	(17%)
Rents & Leases	\$126,488	\$138,779	\$12,291	10%
Small Tools & Equipment	\$11,857	\$12,033	\$176	1%
Special District Expense	\$8,343	\$8,343	-	-
Travel & Training	\$45,200	\$45,200	-	-
Travel & Training - Boards	-	-	-	-
Utilities	\$221,010	\$228,412	\$7,402	3%
Audit Services	-	-	-	-
Legal Services	-	-	-	-
TOTAL SERVICES AND SUPPLIES	\$3,057,310	\$2,703,125	(\$354,185)	(12%)
FIXED ASSETS				
Office Improvements	\$35,669	\$13,644	(\$22,025)	(62%)
Facilities & Equipment	\$47,098	\$13,154	(\$33,944)	(72%)
Computer Equipment	\$197,289	\$194,575	(\$2,714)	(1%)
Office Furniture / Equipment	\$9,921	\$9,935	\$14	-
Office Machines	\$2,733	\$3,463	\$730	27%
Telephone Systems	\$2,847	\$3,120	\$273	10%
Automobiles	\$222,000	-	(\$222,000)	(100%)
Air Monitoring Station Equipment	\$954,800	\$631,000	(\$323,800)	(34%)
Air Monitoring Automation/Remote Control Project	\$11,000	\$11,000	-	-
TOTAL FIXED ASSETS	\$1,483,357	\$879,891	(\$603,466)	(41%)
TOTAL OPERATING APPROPRIATIONS	\$23,328,697	\$21,696,347	(\$1,632,350)	(7%)

* Adjusted Budget as of 4/16/2026

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
Policy & Government Affairs

			Budget/Budget	
	Adjusted* FY 25-26	Adopted FY 26-27	Increase (Decrease)	%
OPERATING APPROPRIATIONS				
SALARIES AND BENEFITS				
Regular Salaries	\$1,111,836	\$1,194,940	\$83,104	7%
Temporary Help	-	-	-	-
On Call Pay	-	-	-	-
Overtime	\$21,858	\$19,028	(\$2,830)	(13%)
Unemployment	\$2,139	\$2,335	\$196	9%
Retirement	\$530,677	\$525,904	(\$4,773)	(1%)
OASDI	\$16,699	\$17,851	\$1,152	7%
Workers Compensation	\$8,359	\$7,986	(\$373)	(4%)
Cafeteria Plan Benefits	\$121,974	\$125,497	\$3,523	3%
Long-Term Disability Insurance	\$2,770	\$2,955	\$185	7%
Alternate Transportation Incentive	\$7,800	\$7,800	-	-
TOTAL SALARIES AND BENEFITS	\$1,824,112	\$1,904,296	\$80,184	4%
SERVICES AND SUPPLIES				
Safety Supplies & Equipment	-	-	-	-
Mobile Communications	\$2,512	\$3,016	\$504	20%
Telephone Charges	\$1,679	\$1,713	\$34	2%
Insurance	\$29,660	\$32,407	\$2,747	9%
Equipment Maintenance	\$4,183	\$4,334	\$151	4%
Vehicle Maintenance & Operations	-	-	-	-
Computer Maintenance	\$31,719	\$38,381	\$6,662	21%
Video Conferencing Maintenance & Operations	-	-	-	-
Building Maintenance & Operations	\$10,024	\$9,240	(\$784)	(8%)
Office Supplies	\$1,122	\$793	(\$329)	(29%)
Computer Software & Supplies	\$6,357	\$6,935	\$578	9%
Monitoring Station Supplies & Equipment	-	-	-	-
Postage	-	\$100	\$100	-
Printing	\$1,278	\$1,301	\$23	2%
Professional & Specialized Services	\$178,543	\$184,359	\$5,816	3%
Publications & Legal Notices	\$12,220	\$12,220	-	-
Rents & Leases	\$965	\$2,131	\$1,166	121%
Small Tools & Equipment	\$985	\$1,002	\$17	2%
Special District Expense	\$612	\$396	(\$216)	(35%)
Travel & Training	\$17,640	\$17,640	-	-
Travel & Training - Boards	-	-	-	-
Utilities	\$11,968	\$12,653	\$685	6%
Audit Services	-	-	-	-
Legal Services	-	-	-	-
TOTAL SERVICES AND SUPPLIES	\$311,467	\$328,621	\$17,154	6%
FIXED ASSETS				
Office Improvements	\$3,393	\$1,297	(\$2,096)	(62%)
Facilities & Equipment	\$4,477	\$1,251	(\$3,226)	(72%)
Computer Equipment	\$13,539	\$13,281	(\$258)	(2%)
Office Furniture / Equipment	\$943	\$945	\$2	-
Office Machines	\$258	\$328	\$70	27%
Telephone Systems	\$259	\$288	\$29	11%
TOTAL FIXED ASSETS	\$22,869	\$17,390	(\$5,479)	(24%)
TOTAL OPERATING APPROPRIATIONS	\$2,158,448	\$2,250,307	\$91,859	4%

* Adjusted Budget as of 4/16/2026

NON-OPERATING BUDGET

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
TOTAL DISTRICT**

	Adjusted* FY 25-26	Estimated Actuals FY 25-26	Adopted FY 26-27	Budget/Budget		Budget/Actual	
				Increase (Decrease)	%	Increase (Decrease)	%
NON-OPERATING APPROPRIATIONS							
OTHER CHARGES							
Air Toxic Pass Through	\$70,600	\$70,574	\$263,800	\$193,200	274%	\$193,226	274%
TOTAL OTHER CHARGES	\$70,600	\$70,574	\$263,800	\$193,200	274%	\$193,226	274%
INCENTIVE PROGRAMS							
DMV Surcharge Fees - Incentives	\$59,506,700	\$57,807,073	\$58,558,100	(\$948,600)	(2%)	\$751,027	1%
Carl Moyer Program	\$31,877,844	\$29,691,193	\$42,770,800	\$10,892,956	34%	\$13,079,607	44%
ISR and VERA'S	\$22,875,500	\$8,941,941	\$26,214,200	\$3,338,700	15%	\$17,272,259	193%
Proposition 1B Funding Program	\$5,981,300	\$2,500,000	\$3,570,800	(\$2,410,500)	(40%)	\$1,070,800	43%
Federal DERA/Designated Funding Program	\$53,087,492	\$52,121,027	\$15,875,467	(\$37,212,025)	(70%)	(\$36,245,560)	(70%)
Community & Other Incentives Funded by Operating Reven	\$10,911,600	\$10,708,623	\$20,332,500	\$9,420,900	86%	\$9,623,877	90%
Miscellaneous Incentive Programs	\$94,600	\$93,662	\$241,200	\$146,600	155%	\$147,538	158%
CEC Grants	-	-	\$559,500	\$559,500	-	\$559,500	-
State Cap & Trade Funding	\$228,440,643	\$223,705,995	\$110,357,000	(\$118,083,643)	(52%)	(\$113,348,995)	(51%)
Volkswagen Mitigation Funding	\$28,478,400	\$27,728,419	\$32,077,500	\$3,599,100	13%	\$4,349,081	16%
TOTAL INCENTIVE PROGRAMS	\$441,254,079	\$413,297,933	\$310,557,067	(\$130,697,012)	(30%)	(\$102,740,866)	(25%)
Appropriation for Contingencies	\$850,000	-	\$850,000	-	-	-	-
TOTAL NON-OPERATING APPROPRIATIONS	\$442,174,679	\$413,368,507	\$311,670,867	(\$130,503,812)	(30%)	(\$101,697,640)	(25%)

* Adjusted Budget as of 4/16/2026

BUDGET RESOLUTION

BEFORE THE GOVERNING BOARD OF THE
SAN JOAQUIN VALLEY UNIFIED
AIR POLLUTION CONTROL DISTRICT

IN THE MATTER OF ADOPTING THE
2026-27 DISTRICT BUDGET
\$391,048,660

RESOLUTION NO. 2026-06-06

BE IT RESOLVED THAT in accordance with Section 12.10 of the Administrative Code, the budget of the San Joaquin Valley Unified Air Pollution Control District for the fiscal year 2026-27 is hereby adopted at the object level for all expenditures except fixed assets, which are adopted at the sub-object level as follows:

(1)	Salaries & Benefits	\$ 67,912,577
(2)	Services & Supplies	9,558,246
(3)	Fixed Assets	1,906,970
(4)	Other Charges	263,800
(5)	Incentive Programs	<u>310,557,067</u>
	Total Specific Financing Uses	390,198,660
(6)	Appropriations for Contingencies	<u>850,000</u>
	Total Financing Requirements	<u>\$ 391,048,660</u>

BE IT FURTHER RESOLVED THAT, the appropriations for the District Budget, which constitutes the respective totals for each of the objects and sub-objects of the expenditures listed in the Recommended Budget, are hereby adopted by reference.

BE IT FURTHER RESOLVED THAT, as a part of the District Budget, the following reserve amounts are established for 2026-27:

(1)	General Reserve	\$15,900,000
(2)	Computer Equipment Reserve	500,000
(3)	VTC / Meeting Equipment Reserve	600,000
(4)	Building Improvement Reserve	1,200,000
(5)	Modeling Center Reserve	65,000
(6)	Monitoring Equipment Reserve	275,000

1 **BE IT FURTHER RESOLVED THAT**, the estimated available financing to support
2 the estimated financing requirements is the sum of the budgetary fund balance
3 unreserved/undesignated, decreases in budgetary reserves and designations, and
4 estimated external financing sources.

5
6 Approved as to Accounting Form

7 By 

8
9 Mario Orosco
Director of Finance and Administrative Services

10
11 **THE FOREGOING** was passed and adopted by the following vote of the Governing
12 Board of the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
13 this 18th day of June 2026, to wit:

14
15 AYES: CHIESA, COUCH, ESCUTIA-BRAATON, LEWIS, MACAULAY,
16 MENDES, PAREIRA, REYNA, RICKMAN, ROBINSON,
 RODRIGUEZ, SHERRIFFS, SHUKLIAN

17 NOES: NONE

18
19 ABSENT: PACHECO-WERNER, WYNN

20 SAN JOAQUIN VALLEY UNIFIED
21 AIR POLLUTION CONTROL DISTRICT

22 By 
23 Amy Shuklian, Chair
24 Governing Board

25 **ATTEST:**

26 By 
27 Katrina Rojas
28 Deputy Clerk to the Governing Board



NORTHERN REGION

Serving San Joaquin, Stanislaus and Merced counties
4800 Enterprise Way, Modesto, CA 95356-8718
Tel (209) 557-6400 | Fax (209) 557-6475

CENTRAL REGION (MAIN OFFICE)

Serving Madera, Fresno and Kings counties
1990 East Gettysburg, Fresno, CA 93726-0244
Tel (559) 230-6000 | Fax (559) 230-6061

SOUTHERN REGION

Serving Tulare and Valley air basin portion of Kern County
34946 Flyover Court, Bakersfield, CA 93308-9725
Tel (661) 392-5500 | Fax (661) 392-5585