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Executive Director
Air Pollution Control Officer

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DATE: October 15, 2026

TO: SJVUAPCD Governing Board



FROM: Samir Sheikh, Executive Director/APCO
Project Coordinator: Mario Orosco

RE: **ITEM NUMBER 19: AMEND 2026-27 NON-
OPERATING BUDGET TO ADJUST ESTIMATED
AMOUNTS TO ACTUAL AMOUNTS AS OF JUNE
30, 2026**

RECOMMENDATION:

Approve and authorize the Chair to sign a Resolution amending the District's 2026-27 Non-Operating Budget to adjust estimated allocations between fund balance, revenue, and appropriations to actual amounts as of June 30, 2026.

BACKGROUND:

The District has completed compilation of its fiscal year 2025-26 financial statements which provide actual figures for revenues, expenditures, and year-end fund balances. This enables the District to present to your Board the year-end true-up adjustments necessary for the District's fiscal year 2026-27 Non-Operating Budget.

This action does not change the total appropriations approved by your Board in the 2025-26 and 2026-27 budgets. As directed by your Board, this accounting exercise provides for more public accountability, transparency, and reporting accuracy by consolidating previously approved appropriations into a single budget utilizing actual year-end balances.

DISCUSSION:

Adopted budgets are based on estimated revenues, expenditures, and encumbrances. The budget documents also include estimations

of actual revenues and expenditures for the current year for comparison purposes. Due to potential uncertainties with the state and federal budgets, your Board decided that mid-year budget adjustments to the District's Non-Operating budget are needed to reflect the actual year-end transactions and balances. This is done in recognition of the fact that a large portion of the District's Non-Operating budget is funded by revenues from state and federal sources. The District also has a general policy of not expending these funds until the District is in possession of the funds. Without this mid-year true-up, extensive delays in receiving state and federal funds can lead to large differences between estimated and actual revenues and expenditures in the District's Non-Operating budget. In some cases these delays can span several years requiring the District to carry prior-year unspent budgets for several years.

To enhance public accountability, transparency, and reporting accuracy, the Board adopted a policy under which all prior unused appropriations lapse at the year-end and are re-budgeted, at the Board's discretion. Under this policy, revenues unrealized at the year-end are re-budgeted in the following year. Revenues already received, but unspent, are included in the current-year budget as Reserved Fund Balance, a revenue source. No prior-year Non-Operating budget is maintained. This budgeting approach requires a routine annual budget true-up to adjust estimated amounts to actual amounts after year-end closing entries are made in the financial system.

Approval of the attached Budget Resolution will amend the District's 2026-27 Non-Operating Budget to include the actual fund balance at June 30, 2026, and updated revenue estimates. It will also adjust appropriations to match the actual fund balance and adjusted revenue available. Overall, Non-Operating revenues and appropriations do not increase between the prior and current budget years. However, with this adjustment, unspent appropriations and encumbrances from the prior year increase fund balance which is then budgeted to be used in the current year.

FISCAL IMPACT:

Approval of the attached Budget Resolution will adjust allocations between fund balances, new revenues and appropriations in the District's 2026-27 Non-Operating Budget. This adjustment does not incorporate any new revenues or obligations. It strictly adjusts for the timing of revenues and expenditures between the prior and current budget years.

Non-Operating appropriations increased by \$528,184,000 from \$318,992,200 to \$847,176,200. Of the increased amount, \$492,420,300 reflects 2025-26 year-end encumbrances not paid that would need to be appropriated for 2026-27. The remaining amount reflects revenues received close to year-end but not obligated, or revenues expected but not received by year-end. There is no net effect to District resources through this action.

SJVUAPCD Governing Board

*ITEM NUMBER 19: AMEND 2026-27 NON-OPERATING BUDGET TO ADJUST ESTIMATED AMOUNTS
TO ACTUAL AMOUNTS AS OF JUNE 30, 2026*

October 15, 2026

Attachments:

Attachment A: Non-Operating Budget Estimated to Actual Adjustments Budget Year 2026-27 (1 page)

Attachment B: Budget Resolution Amending the Adopted 2026-27 Budget (3 pages)

San Joaquin Valley Unified Air Pollution Control District
Governing Board Meeting
October 15, 2026

**AMEND 2026-27 NON-OPERATING BUDGET TO ADJUST
ESTIMATED AMOUNTS TO ACTUAL AMOUNTS AS OF
JUNE 30, 2026**

Attachment A:

**Non-Operating Budget Estimated to Actual Adjustments Budget Year
2026-27
(1 page)**

Attachment A

San Joaquin Valley Air Pollution Control District
Non-Operating Budget
Estimated to Actual Adjustments
Budget Year 2026-27

Program	Estimated 6/30/2026 Fund Balance	Actual 6/30/2026 Fund Balance	Estimated 2026-27 Revenue	Revised 2026-27 Revenue	Current 2026-27 Appropriation	Adjusted 2026-27 Appropriation
Air Toxic	\$ -	\$ -	\$ 263,800	\$ 263,800	\$ 263,800	\$ 263,800
Contingencies	850,000	850,000	-	-	850,000	850,000
\$1 DMV Surcharge Fees (SB709)	8,301,800	93,680,400	50,256,300	50,256,300	58,558,100	143,936,700
Carl Moyer Program	19,580,900	47,225,500	20,614,000	22,506,100	40,194,900	69,731,600
Proposition 1B Program	3,528,500	6,042,000	42,300	68,000	3,570,800	6,110,000
EPA Incentive Program - Federal	-	-	475,000	475,000	475,000	475,000
ISR Rule Program	6,675,000	7,700,200	6,218,700	7,478,700	12,893,700	15,178,900
Voluntary Emission Reduction Agreements	8,161,500	10,018,900	5,013,900	5,409,400	13,175,400	15,428,300
Community Incentive Programs	8,332,500	16,555,300	12,000,000	12,000,000	20,332,500	28,555,300
Air Shed - Ag Tractor Replacement Prog - Fed(EPA)	-	-	-	827,000	-	827,000
EFMP Base	51,600	1,225,100	1,330,000	1,330,000	1,381,600	2,555,100
DERA - Agricultural Tractor Replacement	-	-	851,000	1,368,000	851,000	1,368,000
Air Shed - Wood Burning Replacement - Fed(EPA)	-	-	6,522,700	6,916,500	6,522,700	6,916,500
Mitigation Agreement - Bolthouse - Stockdale Ranch	74,100	12,300	71,000	132,900	145,100	145,200
DERA - Heavy Duty Truck Replacement	-	-	1,982,100	5,221,600	1,982,100	5,221,600
EFMP Plus Up	6,092,800	9,616,400	9,300	1,755,600	6,102,100	11,372,000
Air Shed - Heavy Duty Truck Replacement	-	-	416,900	1,004,900	416,900	1,004,900
ARB - Ph. 1 - AB 134 - GGRF - CAPP	-	40,200	-	-	-	40,200
FARMER - GGRF (Phase 1 - 5)	7,167,200	50,835,500	2,585,300	3,985,300	9,752,500	54,820,800
ARB - Volkswagen Mitigation Trust	29,662,600	108,461,700	2,414,900	13,500,000	32,077,500	121,961,700
ARB - Ph. 2 - SB 856 - GGRF - CAPP	892,000	17,009,300	750,000	750,000	1,642,000	17,759,300
DERA -Electric Yard Truck	-	-	135,400	1,084,500	135,400	1,084,500
Air Shed - Electric Yard Truck	-	-	1,117,300	646,100	1,117,300	646,100
ARB - Ph. 3 - AB 74 - GGRF - CAPP	1,051,400	27,510,700	873,600	873,600	1,925,000	28,384,300
Air Shed - Low Dust Nut Harvesters	-	-	-	1,577,800	-	1,577,800
ARB - Ph. 5 - AB 128 - GGRF - CAPP	1,341,100	32,575,200	1,120,100	1,120,100	2,461,200	33,695,300
ARB - Ph. 6 - SB 154 - GGRF - CAPP	1,590,900	40,682,700	1,323,400	1,323,400	2,914,300	42,006,100
ARB - Alternatives to Agricultural Open Burning	625,800	6,677,300	448,600	448,600	1,074,400	7,125,900
ARB - Wild Fire Smoke CAC	-	89,100	-	-	-	89,100
ARB - Zero-Emission Truck Project	10,890,600	-	-	11,275,600	10,890,600	11,275,600
CEC - Zero-Emission Truck Project	-	-	-	9,497,100	-	9,497,100
CEC - SC Fresno Pepsi Project	-	-	559,500	4,123,300	559,500	4,123,300
Carl Moyer Program SB 129	2,500,600	3,777,900	75,300	75,300	2,575,900	3,853,200
ARB - Ph. 7 - AB 102 - GGRF - CAPP	25,692,400	61,305,400	1,451,400	1,451,400	27,143,800	62,756,800
FHWA - WattEV	-	-	-	54,972,300	-	54,972,300
State SEP Clean Air Rooms	983,200	15,900	3,300	973,700	986,500	989,600
IRA - Heavy Duty Truck Replacement Program	-	-	4,375,000	8,375,000	4,375,000	8,375,000
ARB - Ph. 8 - AB 107 - GGRF - CAPP	31,705,100	47,031,900	452,900	452,900	32,158,000	47,484,800
ARB - Ph. 9 - SB 105 - GGRF - CAPP	-	9,115,900	12,200,000	4,100,000	12,200,000	13,215,900
ARB - Climate Heat Impact Response Program	-	2,647,000	-	100,000	-	2,747,000
Tulare County Association of Gov Partnership	-	-	-	945,000	-	945,000
CEC - Electric Depot Charging Infrastructure Hubs	-	-	6,868,500	6,868,500	6,868,500	6,868,500
ARB - SEP Residential Lawnmower Replacements	-	-	142,700	142,800	142,700	142,800
ARB - SEP Alternatives To Agricultural Burning	-	-	35,200	35,200	35,200	35,200
Miscellaneous Incentive Grants	133,100	500,000	108,100	263,100	241,200	763,100
Grand Total	\$ 175,884,700	\$ 601,201,800	\$ 143,107,500	\$ 245,974,400	\$ 318,992,200	\$ 847,176,200
Net Change	<u>\$425,317,100</u>		<u>\$102,866,900</u>		<u>\$528,184,000</u>	

San Joaquin Valley Unified Air Pollution Control District
Governing Board Meeting
October 15, 2026

**AMEND 2026-27 NON-OPERATING BUDGET TO ADJUST
ESTIMATED AMOUNTS TO ACTUAL AMOUNTS AS OF
JUNE 30, 2026**

Attachment B:

**Budget Resolution Amending the Adopted 2026-27 Budget
(3 pages)**

1 **BEFORE THE GOVERNING BOARD OF THE**
2 **SAN JOAQUIN VALLEY UNIFIED**
3 **AIR POLLUTION CONTROL DISTRICT**

4 IN THE MATTER OF AMENDING THE
5 ADOPTED 2026-27 DISTRICT BUDGET
6 TO ADJUST ESTIMATED ALLOCATIONS
7 BETWEEN FUND BALANCE, REVENUE,
8 AND APPROPRIATIONS TO ACTUAL
9 AMOUNTS AS OF JUNE 30, 2026

RESOLUTION NO. 2026-10-19

10 **WHEREAS**, Adopted Non-Operating budgets are based on estimated revenues,
11 expenditures, and encumbrances, and;

12 **WHEREAS**, all prior unused Non-Operating appropriations lapse at the year-end
13 and are re-budgeted, at the Board's discretion, and;

14 **WHEREAS**, the District has completed compilation of its fiscal year 2025-26
15 financial statements which provide actual figures for revenues, expenditures, and year-
16 end fund balances, and;

17 **WHEREAS**, the District desires to amend the District's Adopted 2026-27 Budget to
18 include the actual budgetary fund balance at June 30, 2026, and updated revenue, and;

19 **WHEREAS**, the District desires to amend appropriations to equal these adjusted
20 revenue sources, and;

21 **NOW, THEREFORE, IT IS ORDERED THAT** the District's Director of Finance and
22 Administrative Services is authorized to increase the 2026/27 District Budget as follows:

23 Appropriations Increase:

24 Non-Operating Expenditures	<u>\$528,184,000</u>
25 Total Appropriations Increase	<u>\$528,184,000</u>

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<u>Revenues Increase:</u>		
Non-Operating Revenues		<u>\$102,866,900</u>
Total Revenues Increase		<u>\$102,866,900</u>
 <u>District Reserves Increase:</u>		
Non-Operating Reserved Fund Balance		<u>\$425,317,100</u>
Total Reserve Adjustment		<u>\$425,317,100</u>
 Total Revenue Sources Increase		 <u>\$528,184,000</u>

Approved as to Accounting Form

By _____

Mario Orosco
Director of Finance and Administrative Services

1 **THE FOREGOING** was passed and adopted by the following vote of the Governing
2 Board of the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
3 this 15th day of October 2026, to wit:

4
5 AYES:

6
7 NOES:

8
9 ABSENT:

10
11 SAN JOAQUIN VALLEY UNIFIED
12 AIR POLLUTION CONTROL DISTRICT

13
14 By _____
15 Amy Shuklian, Chair
16 Governing Board

17 ATTEST:
18 Deputy Clerk to the Governing Board
19 By _____
20 Katrina Rojas