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Samir Sheikh
Executive Director
Air Pollution Control Officer

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Southern Region Office
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Bakersfield, CA 93308-9725
(661) 392-5500 • FAX (661) 392-5585

DATE: September 10, 2026

TO: SJVUAPCD Governing Board



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

RE: **ITEM NUMBER 19: RECEIVE AND FILE
BUDGET STATUS REPORTS AS OF AUGUST
31, 2026**

RECOMMENDATION:

Receive and file.

DISCUSSION:

The following reports summarize the District's Budget Status as of August 31, 2026.

Attachment: Budget Status Reports (3 pages)

San Joaquin Valley Unified Air Pollution Control District
Governing Board Meeting
September 10, 2026

RECEIVE AND FILE BUDGET STATUS REPORTS AS OF
AUGUST 31, 2026

Attachment:

BUDGET STATUS REPORT
(3 pages)

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
BUDGET STATUS REPORT - FISCAL YEAR 2026/27
OPERATING APPROPRIATIONS

Month Ending August 31, 2026
(17% of the Year Completed)

Account Description	Adopted Appropriation	Adjusted Appropriation	Expenditures	Encumbrances	Unexpended Unencumbered Balance	% Used
SALARIES AND BENEFITS						
REGULAR SALARIES	\$ 41,580,118	\$ 41,580,118	\$ 6,445,294	\$ -	\$ 35,134,824	16%
TEMPORARY HELP	878,263	878,263	54,273	-	823,990	6%
ON CALL PAY	141,072	141,072	21,786	-	119,286	15%
OVERTIME	499,348	499,348	77,147	-	422,201	15%
ALTERNATE TRANS INCENTIVE	302,640	302,640	43,550	-	259,090	14%
UNEMPLOYMENT INSURANCE	86,191	86,191	658	-	85,533	1%
OASDI	685,217	685,217	101,827	-	583,390	15%
WORKERS COMPENSATION	434,851	434,851	43,455	-	391,396	10%
RETIREMENT	18,468,632	18,468,632	3,020,931	-	15,447,701	16%
CAFETERIA PLAN BENEFITS	4,730,589	4,730,589	740,126	-	3,990,463	16%
LONG TERM DISABILITY INSURANCE	105,656	105,656	6,702	-	98,954	6%
TOTAL SALARIES & BENEFITS	\$ 67,912,577	\$ 67,912,577	\$ 10,555,749	\$ -	\$ 57,356,828	16%
SERVICES AND SUPPLIES						
SAFETY SUPPLIES & EQUIPMENT	\$ 51,164	\$ 51,164	\$ 152	\$ 16,548	\$ 34,464	33%
MOBILE COMMUNICATIONS	186,096	186,096	22,793	-	163,303	12%
TELEPHONE CHARGES	66,050	66,050	2,669	-	63,381	4%
INSURANCE	1,247,700	1,247,700	1,041,397	-	206,303	83%
EQUIPMENT MAINTENANCE	204,450	204,450	13,057	1,125	190,268	7%
VEHICLE MAINTENANCE & OPERATIONS	255,200	255,200	32,298	-	222,902	13%
COMPUTER MAINTENANCE	1,601,142	1,601,142	81,635	212,672	1,306,835	18%
VIDEO CONFERENCING MAINTENANCE	103,500	103,500	2,426	30,900	70,174	32%
BUILDING MAINTENANCE	356,000	356,000	47,904	155,193	152,903	57%
OFFICE SUPPLIES	34,298	34,298	502	1,366	32,430	5%
COMPUTER SOFTWARE, SUPPL. & EQUIP.	311,385	311,385	37,334	-	274,051	12%
MONITORING STATION SUPPL. & EQUIP.	688,501	688,501	24,689	280,088	383,724	44%
POSTAGE	127,300	127,300	13,696	-	113,604	11%
PRINTING	158,970	158,970	2,693	37,104	119,173	25%
PROFESSIONAL & SPECIALIZED SERVICES	2,180,706	2,180,706	64,236	1,343,381	773,089	65%
PUBLICATIONS & LEGAL NOTICES	89,563	89,563	3,211	-	86,352	4%
RENTS & LEASES-BUILDINGS	179,385	179,385	42,677	87,270	49,438	72%
SMALL TOOLS & EQUIPMENT	60,460	60,460	31	3,970	56,459	7%
SPECIAL DISTRICT EXPENSE	280,787	280,787	29,875	20,344	230,568	18%
TRAINING & TRAVEL	284,892	284,892	18,759	-	266,133	7%
TRAINING & TRAVEL - BOARDS	98,897	98,897	17,761	-	81,136	18%
UTILITIES	611,400	611,400	67,678	-	543,722	11%
AUDIT SERVICES	38,000	38,000	-	30,975	7,025	82%
LEGAL SERVICES	342,400	342,400	17,924	-	324,476	5%
TOTAL SERVICES AND SUPPLIES	\$ 9,558,246	\$ 9,558,246	\$ 1,585,397	\$ 2,220,935	\$ 5,751,913	40%
FIXED ASSETS						
OFFICE IMPROVEMENTS	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	
FACILITIES & EQUIPMENT	80,000	80,000	-	-	80,000	
COMPUTER EQUIPMENT	597,596	597,596	-	2,180	595,416	
OFFICE FURNITURE & EQUIPMENT	36,400	36,400	-	-	36,400	
OFFICE MACHINES	12,674	12,674	-	-	12,674	
TELEPHONE SYSTEMS	11,300	11,300	-	-	11,300	
DETECTION EQUIPMENT	167,000	167,000	-	-	167,000	
AUTOMOBILES	300,000	300,000	-	-	300,000	
VIDEO CONFERENCING SYSTEM	10,000	10,000	6,035	-	3,965	60%
AIR MONITORING STATION EQUIP.	631,000	631,000	-	-	631,000	
AMS AUTOMATION PROJECT	11,000	11,000	-	-	11,000	
TOTAL FIXED ASSETS	\$ 1,906,970	\$ 1,906,970	\$ 6,035	\$ 2,180	\$ 1,898,755	
TOTAL OPERATING APPROPRIATIONS	\$ 79,377,793	\$ 79,377,793	\$ 12,147,181	\$ 2,223,115	\$ 65,007,496	18%

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
BUDGET STATUS REPORT - FISCAL YEAR 2026/27
NON-OPERATING APPROPRIATIONS

Month Ending August 31, 2026
(17% of the Year Completed)

Account Description	Adopted Appropriation	Adjusted Appropriation *	Expenditures	Encumbrances	Unexpended Unencumbered Balance	% Used
OTHER CHARGES						
AIR TOXICS	\$ 263,800	\$ 263,800	\$ -	\$ -	\$ 263,800	
INCENTIVE PROGRAMS						
MISC. INCENTIVE PROGRAMS	241,200	1,523,100	-	336,862	1,186,238	22%
DMV SURCHARGE FEES	58,558,100	134,059,300	7,891,668	52,798,586	73,369,046	45%
CARL MOYER FUNDS	42,770,800	75,621,400	3,462,179	23,302,126	48,857,095	35%
VERA/ISR MITIGATION PROGRAM	26,214,200	30,603,500	444,910	3,618,241	26,540,350	13%
PROP 1B PROGRAM	3,570,800	6,017,800	-	-	6,017,800	
FEDERAL DERA / DESIGNATED FUNDING	15,875,467	82,413,767	1,012,778	63,419,176	17,981,813	78%
CEC - ENERGY EFFICIENCY BLOCK GRANT	559,500	20,489,268	1,121,585	12,498,690	6,868,992	66%
COMMUNITY INCENTIVES	20,332,500	28,555,300	736,820	11,338,025	16,480,455	42%
STATE CAP AND TRADE FUNDING	110,357,000	331,815,801	21,430,287	197,485,952	112,899,562	66%
VOLKSWAGEN MITIGATION FUNDING	32,077,500	98,889,300	864,000	56,042,313	41,982,987	58%
TOTAL OTHER CHARGES	\$ 310,820,867	\$ 810,252,336	\$ 36,964,227	\$ 420,839,970	\$ 352,448,139	57%
APPROPRIATION FOR CONTINGENCIES	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000	
TOTAL NON-OPERATING APPROPRIATIONS	\$ 311,670,867	\$ 811,102,336	\$ 36,964,227	\$ 420,839,970	\$ 353,298,139	56%
TOTAL APPROPRIATIONS - Current Year						
TOTAL DISTRICT APPROPRIATIONS	\$ 391,048,660	\$ 890,480,129	\$ 49,111,408	\$ 423,063,086	\$ 418,305,635	53%

* Includes Encumbrances as of 06/30/2026

SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT
BUDGET STATUS REPORT - FISCAL YEAR 2026/27
DISTRICT WIDE REVENUES

Month Ending August 31, 2026
(17% of the Year Completed)

Account	Description	Adopted Estimated Revenues	Adjusted Estimated Revenues	Actual Revenues YTD	Revenues Over / (Under) Adjusted Estimates	% Collected
OPERATING REVENUE						
STATIONARY SOURCE						
PERMIT FEES		\$ 30,762,291	\$ 30,762,291	\$ 7,147,230	\$ (23,615,061)	23%
SETTLEMENTS		4,000,000	4,000,000	878,995	(3,121,005)	22%
INTEREST		3,500,000	3,500,000	-	(3,500,000)	
MISCELLANEOUS REVENUE - OPERATING		52,800	52,800	2,470	(50,330)	5%
TOTAL STATIONARY NON-GRANT REVENUE		\$ 38,315,091	\$ 38,315,091	\$ 8,028,695	\$ (30,286,396)	21%
GRANT REVENUE						
STATE - SUBVENTION		\$ 900,000	\$ 900,000	\$ -	\$ (900,000)	
STATE OPERATING GRANT		11,421,880	11,421,880	-	(11,421,880)	
EPA 105 GRANT		2,000,000	2,000,000	-	(2,000,000)	
EPA 103 GRANT		65,000	65,000	-	(65,000)	
TOTAL GRANT REVENUE		\$ 14,386,880	\$ 14,386,880	\$ -	\$ (14,386,880)	
TOTAL STATIONARY OPERATING REVENUE		\$ 52,701,971	\$ 52,701,971	\$ 8,028,695	\$ (44,673,276)	15%
DMV SURCHARGE FEES - DISTRICT		\$ 14,866,400	\$ 14,866,400	\$ 1,190,421	\$ (13,675,979)	8%
ADMINISTRATIVE FEES		11,000,000	11,000,000	-	(11,000,000)	
TOTAL OPERATING REVENUE		\$ 78,568,371	\$ 78,568,371	\$ 9,219,116	\$ (69,349,255)	12%
Transfer to Non-Operating Revenue for Incentive Grants		\$ (12,000,000)	\$ (12,000,000)			
FUND BALANCE (INCREASED) / RELEASED		\$ 12,809,422	\$ 12,809,422			
ESTIMATED FUNDING SOURCES - OPERATING		\$ 79,377,793	\$ 79,377,793			
NON-OPERATING REVENUE						
AIR TOXICS - PASS THROUGH		\$ 195,647	\$ 195,647	\$ 1,881	\$ (193,766)	1%
DMV SURCHARGE FEES - PASS THROUGH		49,512,000	49,512,000	4,319,320	(45,192,680)	9%
CARL MOYER FUNDS		19,000,000	19,000,000	1,741,598	(17,258,402)	9%
INTEREST - NON-OPERATING		13,760,525	13,760,525	-	(13,760,525)	
FEDERAL DERA / DESIGNATED FUNDING		84,219,673	84,219,673	603,356	(83,616,317)	1%
CEC - ENERGY EFFICIENCY		6,159,499	12,727,967	1,057,947	(11,670,020)	8%
COMMUNITY AND OTHER MISCELLANEOUS GRANTS		100,000	100,000	20,989	(79,011)	21%
VERA/ISR MITIGATION PROGRAM		11,184,918	11,184,918	1,213,640	(9,971,278)	11%
STATE CAP AND TRADE FUNDING		13,530,000	13,672,701	1,264,879	(12,407,822)	9%
REIMBURSE OPERATING ADMIN REVENUE EARNED		(11,000,000)	(11,000,000)	-	11,000,000	
ADMINISTRATIVE FEES - INCENTIVE PROGRAMS		7,216,546	8,123,332	750,241	(7,373,092)	9%
TOTAL NON-OPERATING REVENUE		\$ 193,878,808	\$ 201,496,763	\$ 10,973,851	\$ (190,522,912)	5%
Transfer from Operating Revenue		\$ 12,000,000	\$ 12,000,000			
FUND BALANCE / RESERVES RELEASED		\$ 105,792,059	\$ 597,605,573			
ESTIMATED FUNDING SOURCES - NON-OPERATING		\$ 311,670,867	\$ 811,102,336			
TOTAL REVENUE						
TOTAL FUNDING SOURCES		\$ 391,048,660	\$ 890,480,129			