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Appointed by Governor

Liz Wynn
Vice Mayor, City of Visalia

DATE: October 15, 2026

TO: SJVUAPCD Governing Board



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

RE: **ITEM NUMBER 16: RECEIVE AND FILE
BUDGET STATUS REPORTS AS OF
SEPTEMBER 30, 2026**

RECOMMENDATION:

Receive and file.

DISCUSSION:

The following reports summarize the District's Budget Status as of September 30, 2026.

Samir Sheikh
Executive Director
Air Pollution Control Officer

Northern Region Office
4800 Enterprise Way
Modesto, CA 95356-8718
(209) 557-6400 • FAX (209) 557-6475

Central Region Office
1990 East Gettysburg Avenue
Fresno, CA 93726-0244
(559) 230-6000 • FAX (559) 230-6061

Southern Region Office
34946 Flyover Court
Bakersfield, CA 93308-9725
(661) 392-5500 • FAX (661) 392-5585

Attachment: Budget Status Reports (3 pages)

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

**RECEIVE AND FILE BUDGET STATUS REPORTS AS OF
SEPTEMBER 30, 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 September 30, 2026
(25% 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	\$ 9,577,261	\$ -	\$ 32,002,857	23%
TEMPORARY HELP	878,263	878,263	81,463	-	796,800	9%
ON CALL PAY	141,072	141,072	32,432	-	108,640	23%
OVERTIME	499,348	499,348	124,188	-	375,160	25%
ALTERNATE TRANS INCENTIVE	302,640	302,640	65,030	-	237,610	21%
UNEMPLOYMENT INSURANCE	86,191	86,191	1,140	-	85,051	1%
OASDI	685,217	685,217	152,614	-	532,603	22%
WORKERS COMPENSATION	434,851	434,851	65,272	-	369,579	15%
RETIREMENT	18,468,632	18,468,632	4,514,680	-	13,953,952	24%
CAFETERIA PLAN BENEFITS	4,730,589	4,730,589	1,108,363	-	3,622,226	23%
LONG TERM DISABILITY INSURANCE	105,656	105,656	13,412	-	92,244	13%
TOTAL SALARIES & BENEFITS	\$ 67,912,577	\$ 67,912,577	\$ 15,735,854	\$ -	\$ 52,176,723	23%
SERVICES AND SUPPLIES						
SAFETY SUPPLIES & EQUIPMENT	\$ 51,164	\$ 51,164	\$ 1,544	\$ 15,156	\$ 34,464	33%
MOBILE COMMUNICATIONS	186,096	186,096	34,459	-	151,637	19%
TELEPHONE CHARGES	66,050	66,050	7,092	-	58,958	11%
INSURANCE	1,247,700	1,247,700	1,041,397	-	206,303	83%
EQUIPMENT MAINTENANCE	204,450	204,450	19,134	2,014	183,302	10%
VEHICLE MAINTENANCE & OPERATIONS	255,200	255,200	58,166	-	197,034	23%
COMPUTER MAINTENANCE	1,601,142	1,601,142	312,669	32,730	1,255,742	22%
VIDEO CONFERENCING MAINTENANCE	103,500	103,500	12,223	30,900	60,377	42%
BUILDING MAINTENANCE	356,000	356,000	81,146	153,535	121,319	66%
OFFICE SUPPLIES	34,298	34,298	2,176	121	32,001	7%
COMPUTER SOFTWARE, SUPPL. & EQUIP.	311,385	311,385	39,311	38,142	233,931	25%
MONITORING STATION SUPPL. & EQUIP.	688,501	688,501	36,157	271,323	381,021	45%
POSTAGE	127,300	127,300	21,029	-	106,271	17%
PRINTING	158,970	158,970	5,394	36,988	116,588	27%
PROFESSIONAL & SPECIALIZED SERVICES	2,180,706	2,180,706	141,256	1,291,509	747,941	66%
PUBLICATIONS & LEGAL NOTICES	89,563	89,563	3,202	-	86,361	4%
RENTS & LEASES-BUILDINGS	179,385	179,385	52,632	77,315	49,438	72%
SMALL TOOLS & EQUIPMENT	60,460	60,460	292	3,709	56,459	7%
SPECIAL DISTRICT EXPENSE	280,787	280,787	50,434	19,638	210,715	25%
TRAINING & TRAVEL	284,892	284,892	25,795	-	259,097	9%
TRAINING & TRAVEL - BOARDS	98,897	98,897	29,104	-	69,793	29%
UTILITIES	611,400	611,400	122,148	-	489,252	20%
AUDIT SERVICES	38,000	38,000	-	30,975	7,025	82%
LEGAL SERVICES	342,400	342,400	63,221	-	279,179	18%
TOTAL SERVICES AND SUPPLIES	\$ 9,558,246	\$ 9,558,246	\$ 2,159,981	\$ 2,004,057	\$ 5,394,209	44%
FIXED ASSETS						
OFFICE IMPROVEMENTS	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	
FACILITIES & EQUIPMENT	80,000	80,000	-	-	80,000	
COMPUTER EQUIPMENT	597,596	597,596	3,692	11,314	582,590	3%
OFFICE FURNITURE & EQUIPMENT	36,400	36,400	-	498	35,902	1%
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	9,778	-	222	98%
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	\$ 13,469	\$ 11,812	\$ 1,881,688	1%
TOTAL OPERATING APPROPRIATIONS	\$ 79,377,793	\$ 79,377,793	\$ 17,909,304	\$ 2,015,869	\$ 59,452,619	25%

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

Month Ending September 30, 2026
(25% 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	204,359	132,502	1,186,238	22%
DMV SURCHARGE FEES	58,558,100	134,059,300	11,981,371	54,568,622	67,509,307	50%
CARL MOYER FUNDS	42,770,800	75,621,400	4,375,249	22,961,247	48,284,904	36%
VERA/ISR MITIGATION PROGRAM	26,214,200	30,603,500	619,225	4,949,320	25,034,955	18%
PROP 1B PROGRAM	3,570,800	6,017,800	-	-	6,017,800	
FEDERAL DERA / DESIGNATED FUNDING	15,875,467	82,413,767	1,855,373	62,012,283	18,546,112	77%
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	1,297,415	15,233,812	12,024,072	58%
STATE CAP AND TRADE FUNDING	110,357,000	332,125,957	33,362,059	177,005,243	121,758,655	63%
VOLKSWAGEN MITIGATION FUNDING	32,077,500	98,889,300	4,656,000	52,250,313	41,982,987	58%
TOTAL OTHER CHARGES	\$ 310,820,867	\$ 810,562,492	\$ 59,472,637	\$ 401,612,032	\$ 349,477,823	57%
APPROPRIATION FOR CONTINGENCIES	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000	
TOTAL NON-OPERATING APPROPRIATIONS	\$ 311,670,867	\$ 811,412,492	\$ 59,472,637	\$ 401,612,032	\$ 350,327,823	57%
TOTAL APPROPRIATIONS - Current Year						
TOTAL DISTRICT APPROPRIATIONS	\$ 391,048,660	\$ 890,790,285	\$ 77,381,941	\$ 403,627,901	\$ 409,780,442	54%

* 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 September 30, 2026
(25% 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	\$ 10,366,907	\$ (20,395,384)	34%
SETTLEMENTS		4,000,000	4,000,000	1,679,309	(2,320,691)	42%
INTEREST		3,500,000	3,500,000	-	(3,500,000)	
MISCELLANEOUS REVENUE - OPERATING		52,800	52,800	56,107	3,307	106%
TOTAL STATIONARY NON-GRANT REVENUE		\$ 38,315,091	\$ 38,315,091	\$ 12,102,324	\$ (26,212,767)	32%
GRANT REVENUE						
STATE - SUBVENTION		\$ 900,000	\$ 900,000	\$ -	\$ (900,000)	
STATE OPERATING GRANT		11,421,880	11,421,880	8,300,160	(3,121,720)	73%
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	\$ 8,300,160	\$ (6,086,720)	58%
TOTAL STATIONARY OPERATING REVENUE		\$ 52,701,971	\$ 52,701,971	\$ 20,402,484	\$ (32,299,487)	39%
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	\$ 21,592,904	\$ (56,975,467)	27%
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	\$ 70	\$ (195,577)	
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	1,012,778	(83,206,895)	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	1,333,824	(9,851,094)	12%
STATE CAP AND TRADE FUNDING		13,530,000	13,707,857	1,264,879	(12,442,978)	9%
REIMBURSE OPERATING ADMIN REVENUE EARNED		(11,000,000)	(11,000,000)	-	11,000,000	
ADMINISTRATIVE FEES - INCENTIVE PROGRAMS		7,216,546	8,125,676	755,101	(7,370,575)	9%
TOTAL NON-OPERATING REVENUE		\$ 193,878,808	\$ 201,534,263	\$ 11,506,506	\$ (190,027,757)	6%
Transfer from Operating Revenue		\$ 12,000,000	\$ 12,000,000			
FUND BALANCE / RESERVES RELEASED		\$ 105,792,059	\$ 597,878,229			
ESTIMATED FUNDING SOURCES - NON-OPERATING		\$ 311,670,867	\$ 811,412,492			
TOTAL REVENUE						
TOTAL FUNDING SOURCES		\$ 391,048,660	\$ 890,790,285			