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DATE: October 15, 2026

TO: SJVUAPCD Governing Board



FROM: Samir Sheikh, Executive Director/APCO
Project Coordinator: Mark Montelongo

RE: **ITEM NUMBER 8: RECEIVE AND FILE THE
2026 ANNUAL REPORT ON THE DISTRICT'S
INDIRECT SOURCE REVIEW PROGRAM**

RECOMMENDATION:

Receive and file the 2026 Annual Report on the District's Indirect Source Review Program and provide updates on ongoing review of additional emission reduction opportunities under the District's Indirect Source Review program.

BACKGROUND:

The San Joaquin Valley faces significant and unique air quality challenges due to its geography, meteorology, and topography; goods movement and other emissions sources; and growing population. Surrounded by mountains and frequently impacted by high pressure, strong inversion, and high heat conditions, the Valley's unique conditions require a substantially greater level of emissions reductions to meet clean air targets than other regions that have more favorable conditions and relatively better air quality even with significantly greater emissions per square mile as compared to the Valley.

As required by the federal Clean Air Act (CAA), the U.S. Environmental Protection Agency (EPA) periodically reviews and adopts health-based national ambient air quality standards for ozone, particulate matter, and other criteria air pollutants. The District and the California Air Resources Board (CARB) have collaborated to adopt numerous air quality attainment plans that identify measures needed in the Valley to attain these increasingly stringent federal standards. Towards the goal of attaining stringent air quality

standards, the District adopted Rule 9510 - *Indirect Source Review* (ISR) to reduce the impacts of growth in emissions from new land development in the San Joaquin Valley. The District's 2026 Annual Report is prepared pursuant to the ISR rule and describes the rule's intent, requirements, administrative procedures, and details the emissions reductions achieved through implementation of the ISR program.

INDIRECT SOURCE REVIEW RULE:

Due to the significant investments made by Valley businesses and residents and stringent regulatory programs by the District and CARB, the Valley's ozone and PM_{2.5} precursor emissions are at historically low levels, and air quality has improved significantly, providing Valley residents with associated health benefits. However, meeting the latest federal ambient air quality standards will require significant additional emissions reductions from sources under local, state, and federal jurisdiction, particularly with respect to mobile sources that make up the majority of emissions in the San Joaquin Valley.

The San Joaquin Valley's challenges in meeting national ambient air quality standards are unmatched anywhere in the nation due to the region's unique geography, meteorology and topography. Since 1992, the District has adopted nearly 700 rules as part of an aggressive, ongoing control strategy to reduce emissions throughout the Valley and achieve federal air quality attainment requirements, resulting in significant air quality improvements. Through these ongoing efforts by the District, and significant efforts by CARB to reduce emissions from mobile sources, NO_x emissions across the Valley have been reduced by over 75%, while stationary source emissions, which are under the District's jurisdiction, have been reduced by over 94% since 1980.

Decades of coordinated efforts have substantially improved air quality in the San Joaquin Valley, but continued population growth presents an ongoing challenge to sustaining and building on these gains. According to the California Department of Finance's Demographic Research Unit, the Valley's population is projected to increase by 8.2% between 2020 and 2035, compared to 2.2% statewide. Although updated statewide projections indicate substantially slower growth than previously projected, the Valley's projected growth rate remains nearly four times the statewide rate. Population growth increases emissions from everyday activities, including consumer product use, heating and cooking, landscape maintenance, and vehicle miles traveled. These additional emissions can offset some of the air quality gains achieved through the District's stationary source regulations and state and federal mobile source controls, underscoring the continued importance of addressing emissions associated with new land development.

Mobile sources account for more than 80% of the San Joaquin Valley's NO_x emissions and the majority of toxic particulate and greenhouse gas emissions. Addressing emissions associated with new development through the District's Indirect Source

Review program is therefore an important component of regional air quality efforts. The District continues to evaluate opportunities to strengthen implementation to achieve additional emission reductions consistent with efforts to attain federal air quality standards.

District Indirect Source Review Rule and Reductions Achieved

The District has statutory authority under the federal CAA to regulate indirect sources of air pollution. Pursuant to this authority, the District made a federally enforceable commitment to regulate indirect sources when it adopted its PM10 Attainment Plan in June 2003. As part of its PM10 reduction strategy in the 2003 PM10 Plan, the District committed to reduce directly emitted PM10 and the PM10 precursor, NO_x, through the development of new rules or the amendment of existing rules. The District ISR rule, adopted on December 15, 2005, was one of those commitments. Subsequent to the District's adoption of its PM10 Plan, the California State Legislature passed Senate Bill 709 (Flores), in the fall of 2003, which Governor Gray Davis subsequently signed and codified into the Health and Safety Code in §40604. This additional legislation required the District to adopt, by regulation, a schedule of fees to be assessed on area-wide or indirect sources of emissions. In parallel, the District ensured the ISR rule became a commitment in the District's PM10 and Ozone Attainment Plans.

The rule was the first of its kind in the nation and remains the only indirect source rule in California that applies broadly to both new residential and non-residential development projects. The rule is recognized as the benchmark, or best available control, for its longstanding implementation of regulation on these indirect sources of emissions. State and federal laws are prescriptive in establishing the District's authority regulating indirect sources. These complex legal requirements were well documented and litigated, as the District spent over five years successfully defending its rule in state and federal appellate courts. The emission control requirements under the District's current rule are stringent and established in adherence with all applicable state and federal regulations and case law.

Since the rule's adoption in 2005 and amendment in 2017, ISR has substantially changed the design of development projects in the Valley through the routine incorporation of clean air features. Clean air design elements that reduce vehicle miles traveled, operational measures such as clean trucking fleets, and construction measures such as clean construction fleets have prevented over 22,596 tons of NO_x and PM10 emissions over the life of the program. In addition, off-site mitigation fees collected under ISR have generated more than 7,900 tons of NO_x and PM10 reductions through the investment of approximately \$77 million in local emission reduction projects through the District's incentive grant programs.

2026 ANNUAL REPORT ON THE DISTRICT'S INDIRECT SOURCE REVIEW PROGRAM:

The purpose of the District's ISR rule is to achieve NO_x and PM₁₀ emission reductions from the construction and operation of new development projects through the incorporation of design features and on-site mitigation measures. Where the emission reduction requirements cannot be satisfied with on-site clean air design elements, the developer must pay off-site mitigation fees for the balance of the required emission reductions. Because particulate emissions from mobile sources consist predominantly of fine particulate matter (PM_{2.5}), which is a subset of PM₁₀, reductions of PM₁₀ achieved through the ISR rule also provide corresponding PM_{2.5} emission reductions and associated air quality benefits.

The rule applies to any applicant that seeks to gain final discretionary approval for a development project, or any portions thereof, which upon full build-out will include any one of the following:

- 50 or more residential units
- 2,000 square feet or more of commercial space
- 9,000 square feet or more of educational space
- 10,000 square feet or more of government space
- 20,000 square feet or more of medical office space or recreational space
- 25,000 square feet or more of light industrial space
- 39,000 square feet or more of general office space
- 100,000 square feet or more of heavy industrial space
- 9,000 square feet or more of space not identified above

In addition, the ISR rule applies to any applicant that seeks to gain approval from a public agency for a large development project, which upon full build out will include any of the following:

- 250 or more residential units
- 10,000 square feet or more of commercial space
- 45,000 square feet or more of educational space
- 50,000 square feet or more of government space
- 100,000 square feet or more of medical office or recreational space
- 125,000 square feet or more of light industrial space
- 195,000 square feet or more of general office space
- 500,000 square feet or more of heavy industrial space
- 45,000 square feet or more of space not identified above

Additionally, transit or transportation development projects are subject to ISR if construction exhaust emissions are projected to equal or exceed two tons of NO_x or two tons of PM₁₀.

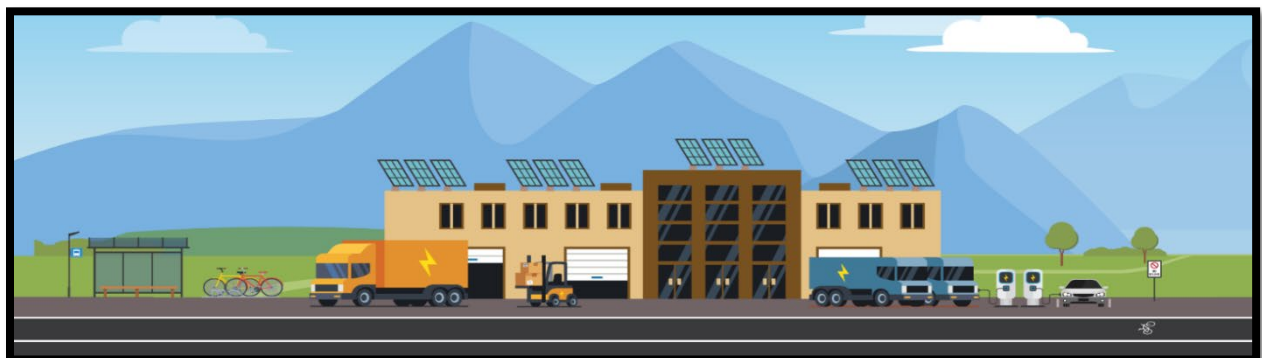
Developers of projects subject to the ISR rule must reduce emissions occurring during construction and operational phases, or pay specified off-site fees. To minimize emissions and the applicable off-site fee, developers incorporate air-friendly features into their project designs. For instance, significant reductions in emissions are being generated via the use of cleaner construction equipment on many projects subject to ISR. For warehouses and distribution centers, proponents have proposed to use cleaner, newer-model year truck fleets. In addition, many lesser but still cumulatively significant reductions in emissions have been garnered by a whole range of effective design features, like installation of solar power, electric vehicle chargers, integrated mixed-use development design, bike lanes, high-efficiency housing design, and many others.

If a developer does not achieve all of the required emission reductions through onsite measures, the developer pays a prescribed off-site fee for the remaining required reductions. One hundred percent of the off-site fees received are used by the District to fund emission reduction projects. To cover the District's cost of administering the off-site emission reduction program, the developer is required to pay an administrative fee equal to four percent (4%) of the required off-site fee.

Voluntary Emission Reduction Agreements, or VERAs, are complementary to the ISR program in that they are agreements between the District and a project developer to mitigate emissions beyond the requirements of the ISR rule, generally for the purposes of providing mitigation of air quality impacts under the California Environmental Quality Act (CEQA) and National Environmental Policy Act (NEPA). For each VERA, the District makes a determination that the emissions reductions generated by the VERA meet or exceed those required by ISR and that the related projects are in compliance with the ISR rule. The overlap of these complementary programs leads to the inclusion of VERA funds in these reports on the ISR program.

2026 Annual Report Summary

The attached 2026 Annual Report on the District's Indirect Source Review Program summarizes ISR-VERA program implementation and presents the program summary, which includes funds received and expended, emission reductions achieved, and overall cost effectiveness of funded projects.



During this reporting period (July 1, 2025 to June 30, 2026), the District received 334 Air Impact Assessment applications under the ISR program, which is consistent with the levels of prior years. For the projects assessed under ISR during this reporting period, the estimated on-site and off-site emission reductions will result in a total of 1,610 tons of NO_x and 2,436 tons of PM₁₀ reduced.

During this reporting period, the District also entered into the following VERAs. The amounts shown reflect total funding under each agreement and may differ from VERA funds received during the reporting period, which depend on each agreement's payment terms.

- Carbon Terravault I - \$1,311,140 and 66.57 tons of emission reductions
- Darden Clean Energy Project - \$1,517,544 and 77.05 tons of emission reductions

On July 1, 2025, the District's ISR and VERA accounts held a Fiscal Year beginning balance of \$12,120,905. The total amount of funds received for this reporting period under ISR and VERA were \$4,876,511 and \$5,165,252, respectively, for a total of \$10,041,763. The District paid out contracted off-site emission reduction projects totaling \$4,456,219 during this reporting period. In addition, as of June 30, 2026, \$4,389,193 was encumbered for emission reduction projects under contract and being implemented, leaving an unencumbered fund balance of \$13,317,256. This unencumbered balance includes a substantial amount of funding received in the second half of the reporting period. The District is actively working to encumber the remaining funds for emission reduction projects.

VERA receipts this period include \$2,394,303 in Oil and Gas Emission Reduction Agreement (OGERA) mitigation funds transferred from Kern County, bringing total OGERA funds received since 2015 to more than \$84 million. Following enactment of Senate Bill 237 (Grayson) in September 2025, oil and gas development in Kern County is resuming under the County's updated zoning ordinance, and the District continues to coordinate with Kern County on OGERA implementation.

During this reporting period, the District achieved emission reductions via grants and incentives clean-air projects utilizing ISR and VERA funds totaling 177 tons NO_x and 178 tons PM₁₀, for a combined total of 355 tons, at an aggregate cost-effectiveness of \$12,553 per ton. By program, ISR-funded projects achieved 160 tons (5 tons NO_x and 155 tons PM₁₀) at \$16,635 per ton, and VERA-funded projects achieved 195 tons (172 tons NO_x and 23 tons PM₁₀) at \$9,203



per ton. Clean-air projects included the replacement of older, higher-emitting agricultural tractors with new latest-tier tractors, and retrofit of residential wood burning devices with certified natural gas burning inserts.

CONTINUED EVALUATION OF THE DISTRICT'S INDIRECT SOURCE REVIEW RULE:

The District is continuously seeking opportunities to further enhance coordination and outreach efforts with land-use agencies on the applicability and requirements of ISR for development projects, and is continuously seeking to further enhance ISR implementation.

District ISR Rule Requirements

The District's ISR rule requires the reduction of project construction NOx and PM10 emissions by 20% and 45% respectively, and project operational NOx and PM10 emissions by 33.3% and 50% respectively.

At the time of original adoption in 2005, and although the District does not have regulatory authority to control tailpipe emissions from motor vehicles, the emissions reduction requirements in the District's ISR rule were established as stringent as possible in adherence with all applicable state and federal regulations and case law. Under state law, the District was required to adopt an Indirect Source Review rule, and the fees charged under that rule must be regulatory fees rather than development fees subject to the state's Mitigation Fee Act. To qualify as legally permissible regulatory fees, ISR fees must reasonably reflect the cost of the program. The California Court of Appeal upheld the District's ISR fees as legally permissible regulatory fees, finding that they are reasonably related to District workload and the cost of mitigating the emissions impacts of development. The court further found that the rule properly accounts for existing emissions by providing a 50% credit to avoid charging two projects for the same growth in emissions. For instance, travel between a residential development and place of business that are both subject to the District's ISR rule should only be assessed fees for one trip to the business and one trip back to the residence, because to charge for both trips in both directions would create a duplication of mitigation and thus could be prohibited under state law. Finally, the District rule has also accounted for anticipated reductions in tailpipe NOx emissions due to state and federal regulations by requiring a 33.3% reduction in NOx emissions beyond the state and federal measures. Requiring the full 50% NOx reduction for operational exhaust emissions would have the effect of requiring duplication of mandated emission reductions.

Under federal law, the District is authorized to adopt an ISR rule (Clean Air Act §110(a)(5)), but cannot adopt requirements that go beyond federal tailpipe emission standards, or beyond the State of California's standards established on behalf of the federal government under an exception from the federal preemption discussed below.

For instance, ISR cannot regulate or establish standards for “showroom new” equipment under the federal Clean Air Act, 209(e)(1) preemption. Furthermore, federal Clean Air Act §209(e)(2) impliedly preempts standards or requirements related to the control of emissions from non-road vehicles or engines. Therefore, the District cannot regulate tailpipe emissions under the ISR rule or the rule requirements cannot constitute a de facto tailpipe control. The federal court decision supported the District’s position on these issues for operational emissions with the 33.3% control and the 50% credits which avoid double counting the required reductions, and further supported the District’s argument that the emission reductions required for construction fleets (i.e., 20% of total NOx emissions and 45% of total PM10 emissions) were achievable with equipment available in California, and for that reason did not constitute tailpipe emission standards. In addition, the federal court decision found that because the regulation is indirect and aimed at developments as a whole, rather than at equipment, and allows alternatives (fees that pay for off-site mitigations), it escapes federal preemption and is legal.

To address ISR rule requirements and achieve emissions reductions at the project site and within the community, project proponents incorporate air friendly features into their project designs to reduce emissions impacts at project locations within the community. For instance, significant reductions in emissions are being generated via the use of cleaner construction equipment and heavy-duty truck fleets on many projects subject to the rule. In addition, many lesser but still cumulatively significant reductions in emissions have been garnered by a whole range of effective design features, like installation of electric vehicle charging infrastructure, solar power, bike lanes, sidewalks, high-efficiency building design, and many others.

If a project proponent does not achieve all the required emission reductions through onsite measures, the project proponent pays a prescribed offsite mitigation fee for the remaining required reductions. One hundred percent of the offsite mitigation fees received are used by the District to fund emission reduction projects. To cover the District’s cost of administering these funds, the project proponent is required to pay an administrative fee equal to four percent (4%) of the required offsite mitigation fee. This administrative fee has been in place and remained at 4% since the rule’s initial adoption in 2005, and is lower than all other grant programs that the District and other air districts administer, as other administrative fees range from 6.25% - 15%.

Considering the above as well as the District’s attainment status, the District will continue to evaluate the stringency of the rule requirements and enhanced implementation approaches to the extent allowed under state and federal regulations and case law, including assessment of the rule reduction requirements compared to California emission standards and availability of clean construction and operational fleets in California.

ISR Rule Fee Schedules

Over the years, the District has had significant success achieving emission reductions under ISR, including reductions achieved through the aforementioned offsite mitigation fees. Since 2008, the offsite mitigation fees collected under the ISR rule are \$9,350 per ton of NOx and \$9,011 per ton of PM10.

Historically, voluntary incentive programs in the District and throughout the state follow the guidelines and cost-effectiveness methodologies established by the state's perennial Carl Moyer Memorial Air Quality Standards Attainment Program (Carl Moyer Program), which has served as the gold standard for SIP-creditable incentive programs in the nation. Over the past 25 years, CARB has worked alongside California's 35 local air districts to allocate over \$1.6 billion in Moyer program grants to clean up over 72,000 engines, reducing NOx and VOC emissions by over 205,000 tons and toxic diesel PM by over 7,400 tons.

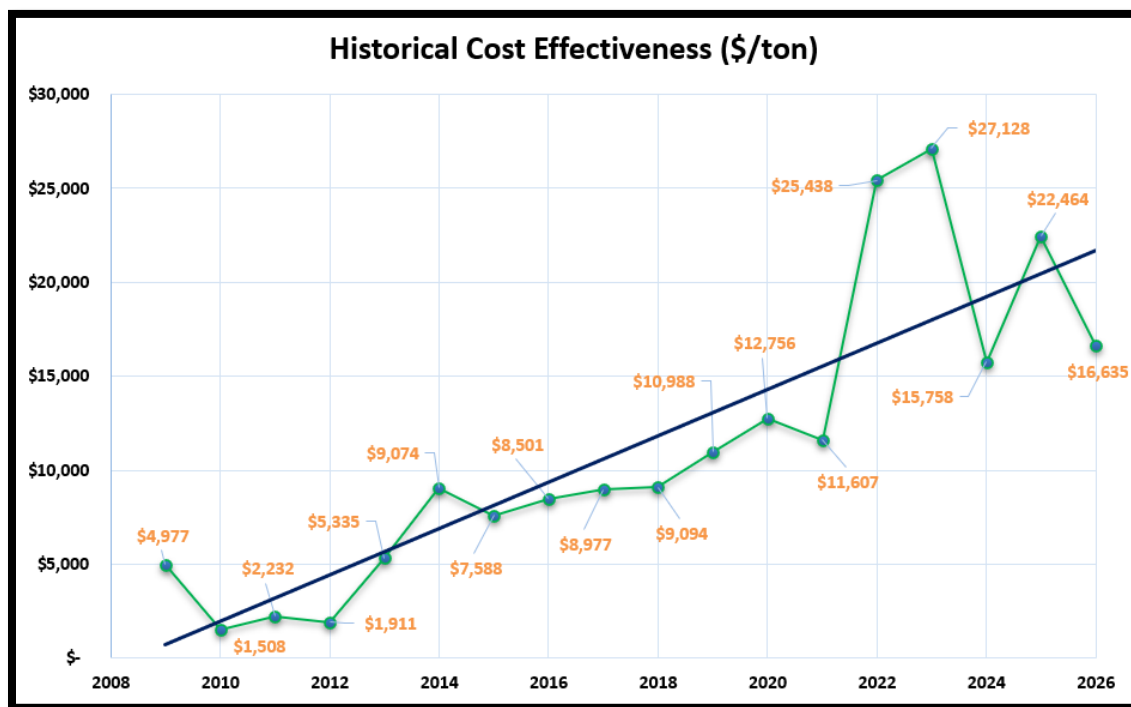
Cost effectiveness is defined as a measure of dollars provided to an emission reduction project for each ton of emissions reduced. Statute requires that the CARB update the cost effectiveness annually based on changes to the California Consumer Price Index. In addition, SB 513 has required CARB and air district to establish new cost effectiveness limits that specifically reflect categories such as school bus replacement projects, as well as advanced zero-emission technology projects. These increased cost effectiveness limits reflect the significantly higher cost of new and emerging zero-emission technology, compared with the more traditional technology. With the promulgation and implementation of several statewide regulations that require a shift to zero-emission technology, the Carl Moyer Program and other state incentive funding programs increasingly prioritize zero-emission technology. Current program cost-effectiveness limits must also account for regulatory compliance dates that can limit the surplus nature of emission reductions. These factors, together with the availability of voluntary incentive projects that meet these new requirements at any given time, have led to year-over-year increases in cost-effectiveness.

In October 2024, CARB approved changes to the Carl Moyer Program off-road engine and equipment load factors to more accurately represent real-world duty cycles and to align statewide emission inventory assumptions. These changes have negatively affected the calculated cost-effectiveness of equipment replacement projects. In response, CARB increased the Carl Moyer Program cost-effectiveness limit from \$34,000 to \$60,000 per ton for conventional diesel-to-diesel replacement projects and \$120,000 per ton for off-road diesel-to-zero-emission replacement projects, and \$522,000 per ton for on-road diesel-to-zero-emission replacement projects.

Over the years, the District has had significant success in achieving emission reductions under ISR, funding a variety of off-site emission reduction projects utilizing our existing suite of voluntary incentive programs. This includes primary mobile source projects including light and heavy-duty equipment and vehicle replacement projects through the

Drive Clean Rebate Program and the Tractor Replacement Program. Additionally, the District has funded off-site emission reduction projects through the Fireplace and Woodstove Change-out Program (formerly the Burn Cleaner Program), in which Valley residents are incentivized to replace older, high-polluting open hearth fireplaces and wood burning devices, with cleaner burning units and heat pumps. All of these programs are traditionally highly utilized and in many cases over-subscribed, with more demand than available funding. For example, in the Tractor Replacement Program, the District currently maintains a queue of available projects representing more than \$600 million in estimated incentives. The District anticipates this trend to continue and forecasts robust participation in all of the voluntary incentive programs in the future. While the demand for these programs is forecasted to remain high, the cost effectiveness of these projects has been increasing for the past several years (see Figure 1 below).

Figure 1: ISR Historical Cost Effectiveness (\$/ton)



Throughout the history of the ISR program, the District has successfully implemented off-site emission reduction projects through the ISR program. However, over the past eight years, the actual cost of achieving NOx and PM10 reductions through District incentive programs has exceeded the mitigation fee rates established under the ISR rule. This gap is expected to continue as equipment costs increase, statewide policies and programs evolve, and emission estimation methodologies are updated.

In response to these trends, during the latter portion of this reporting period the District refined its approach to deploying ISR mitigation funds. Rather than funding qualifying projects solely in the order in which applications are received, the District now directs ISR mitigation funds to the most cost-effective projects within each eligible project category, meaning those projects that deliver the greatest NOx and PM10 reductions per dollar invested, while maintaining a broad distribution of funded projects across the Valley's communities. Under this approach, as the District evaluates applications received through its incentive programs, the projects achieving the lowest cost per ton of pollutant-specific reductions are prioritized for ISR funding, with remaining eligible projects supported through the District's other available incentive funding sources. In implementing this prioritization, the District will draw on the project categories that have historically generated the largest volumes of cost-effective NOx reductions, including the heavy-duty agricultural equipment replacement projects that comprised the substantial majority of reductions achieved through the VERA program this reporting period. Because these refinements were implemented late in the reporting period, their effects will be more fully reflected in future reporting periods.

The District is also evaluating additional incentive programs that may provide cost-effective emission reductions suitable for ISR mitigation. In particular, the District is assessing the potential use of ISR funds within its Agricultural Burn Alternatives Grant Program, which provides incentives for chipping, shredding, and other alternatives to the open burning of agricultural materials. This program has historically achieved substantial emission reductions at favorable cost-effectiveness levels. Before ISR funds are directed to this program, the District will confirm that the reductions it generates satisfy the requirements of the ISR rule. The outcome of this evaluation, together with the results of the refined funding approach described above, will inform the District's 2027 evaluation of the ISR mitigation fee structure.

The District is also mindful of the significant affordability challenges facing California residents and businesses. ISR mitigation fees are ultimately borne by new development, including residential housing, in a region with among the highest poverty rates in the state, and affordability has been a central focus of recent statewide policy discussions. Any consideration of future fee adjustments must therefore balance the need to fully fund required emission reductions against the cumulative cost burden placed on new development in the Valley.

Accordingly, before pursuing an adjustment to mitigation fee rates, the District intends to complete a full year of implementation under this prioritized funding approach. In 2027, the District will evaluate the ISR mitigation fee structure, including pollutant-specific cost-effectiveness and applicable emission estimation methodologies, informed by the results of these efforts, to determine whether program improvements are sufficient to sustain the emission reductions required under the ISR rule or whether fee adjustments are warranted. Any proposed revisions will include public and stakeholder engagement consistent with ISR rule requirements.

South Coast Air Quality Management District's Warehouse Indirect Source Rule

In May 2021, the South Coast Air Quality Management District (SCAQMD) adopted its own indirect source rule, drawing on the District's experience and regulatory language. SCAQMD Rule 2305 applies to owners and operators of new and existing warehouses of 100,000 square feet or more, targets mobile source exhaust emissions associated with warehouse operations, and was phased in over three years based on warehouse size.

The general approach of SCAQMD Rule 2305 is similar to the District's ISR rule in that both encourage clean air measures to reduce NO_x and particulate emissions and allow payment of a mitigation fee, if necessary, to satisfy remaining rule requirements. The rules differ in scope. SCAQMD Rule 2305 applies only to operational mobile source emissions from new and existing warehouses and does not require project-specific emission reductions. The District's ISR rule, in effect since 2006, applies to both construction and operational mobile and area source emissions from new residential and non-residential development projects and requires project-specific emission reductions. As with the District's ISR rule, SCAQMD Rule 2305 was challenged in court, in a lawsuit filed in 2021 by the California Trucking Association. In December 2023, the federal district court ruled in favor of SCAQMD. The District continues to evaluate implementation of SCAQMD's rule for opportunities to further enhance the District's ISR program.

District ISR Outreach and Engagement

In complying with ISR, it is the District's preference that clean air measures be designed into the development project. To encourage this, a project proponent must generally submit an AIA application to the District no later than seeking final discretionary approval for their project. Requiring the AIA early in the development process ensures that sufficient time is available to incorporate clean air measures into the project before receiving final project approvals from the applicable land-use agency.

Since Rule 9510 was originally adopted in 2005, the District has worked closely with public agencies and developers throughout the San Joaquin Valley to promote understanding of ISR requirements and compliance. The District uses a variety of tools and mechanisms to help ensure projects achieve and maintain compliance, including:

- Outreach and educational activities for developers and public agencies
- Ongoing Rule 9510 Small Business Assistance for developers and public agencies
- Inclusion of Rule 9510 project information on District Dust Control Plan and Construction Notification Forms
- Incorporation of ISR applicability requirements within the District's CEQA comment letters to public agencies for new development projects, ensuring project-specific awareness
- Use of CEQAnet, a searchable online database maintained by the Office of Land

Use and Climate Innovation, which contains key project information for CEQA documents submitted for review

- Utilizing CoSTAR, a comprehensive online real estate service containing detailed property information, allowing the District to conduct outreach and verify compliance with Rule 9510 requirements

In addition to the above, Rule 9510 also requires reporting for clean air measures committed by the developer, such as clean construction and operational fleets to ensure Rule 9510 requirements are satisfied. The District is continuously looking for ways to enhance implementation and outreach efforts with the goal of further educating developers and public agencies regarding compliance with Rule 9510 requirements.

Attachment: 2026 Annual Report on the District's Indirect Source Review Program (37 pages)

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

**RECEIVE AND FILE THE 2026 ANNUAL REPORT ON THE
DISTRICT'S INDIRECT SOURCE REVIEW PROGRAM**

Attachment:

**2026 ANNUAL REPORT ON THE DISTRICT'S INDIRECT SOURCE REVIEW
PROGRAM**

(37 pages)



INDIRECT SOURCE REVIEW PROGRAM

2026 Annual Report

July 1, 2025 - June 30, 2026



San Joaquin Valley
AIR POLLUTION CONTROL DISTRICT.

Governing Board



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AMY SHUKLIAN
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Fresno County



**TANIA PACHECO-
WERNER, Ph.D.**
Appointed by
Governor



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JOSE RODRIGUEZ
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RICKMAN**
San Joaquin County



RUSTY ROBINSON
Kings County



**ALEXANDER C.
SHERRIFFS, M.D.**
Appointed by
Governor



LIZ WYNN
City of Visalia



SAMIR SHEIKH
Executive Director, Air Pollution Control Officer

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I. EXECUTIVE SUMMARY

This *2026 Annual Report on the District's Indirect Source Review Program* covers the reporting period from July 1, 2025, through June 30, 2026.

The District's [Indirect Source Review \(ISR\) rule](#), originally adopted in 2005, is designed to reduce the growth in nitrogen oxides (NOx) and particulate matter smaller than ten microns in aerodynamic diameter (PM10) emissions from mobile and area sources associated with the construction and operation of new industrial, commercial, residential, transit, and other non-residential development projects in the San Joaquin Valley. New development projects can generate air quality emissions during both construction and operation through construction equipment, vehicle trips, and other emission-generating activities. To comply with the ISR rule and achieve the required emissions reductions, developers may incorporate clean-air measures into their projects to reduce emissions at the project location and within surrounding communities.

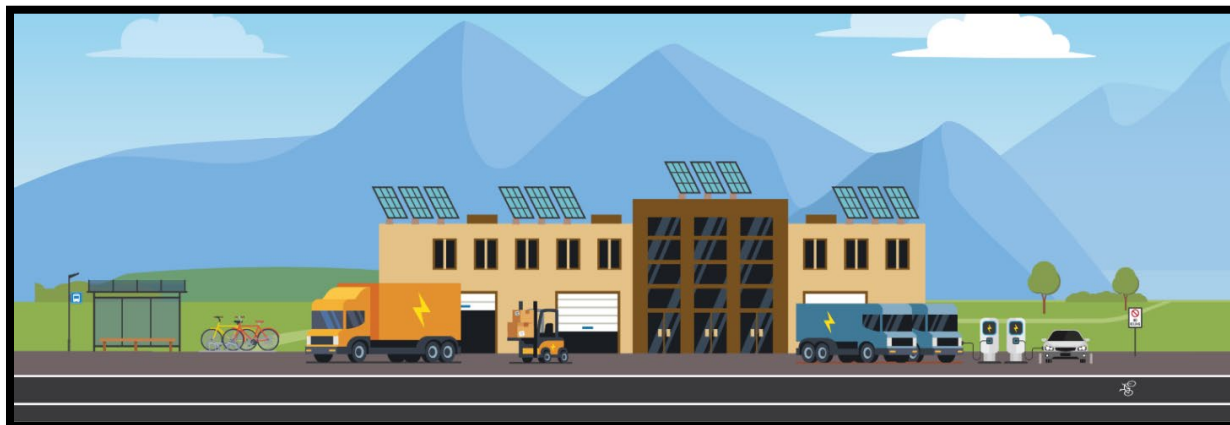
Examples of on-site mitigation measures include the use of newer, cleaner, off-road construction equipment; zero- or near-zero-emission heavy duty on-road trucks and van fleets; zero- or near-zero-emission on-site equipment, installation of electric vehicle charging infrastructure and solar power systems; construction of bike paths and sidewalks, and the incorporation of high-efficiency building design elements.

If on-site clean-air measures implemented by a developer do not achieve the emission reductions required under the ISR rule, the developer must pay an off-site mitigation fee to cover the remaining balance of required reductions. One hundred percent of off-site mitigation fees are used by the District to fund emission-reduction projects through its incentive grant programs. Developers also pay an administrative fee equal to four percent (4%) of the required off-site mitigation fees to cover the District's cost of administering the funded emission reduction projects.



In addition to complying with the ISR rule, developers may further mitigate a project's air quality impacts by entering into a Voluntary Emission Reduction Agreement (VERA) with the District. Under a VERA, the developer provides funding to the District to achieve necessary emission reductions to mitigate project-related air quality impacts identified through the California Environmental Quality Act (CEQA) or the National Environmental Policy Act (NEPA) process. The District uses these funds to implement cost-effective emission-reduction projects that achieve equivalent or greater air quality benefits. Since 2005, the District has entered into 58 VERAs.

This annual report summarizes revenues, expenditures, and emission reductions achieved through both the ISR and VERA (ISR-VERA) programs. To date, in addition to preventing over 22,596 tons of NO_x and PM₁₀ emissions through use of on-site mitigation and clean-air design measures, the District has achieved nearly 22,000 tons of emission reductions through the investment of over \$193 million dollars in ISR and VERA funds in its emission reduction grant and incentive programs.



During this reporting period, the District received 334 ISR-related Air Impact Assessment applications and entered into two new VERAs. Total funds received under the ISR rule and VERA program were \$4,876,511 and \$5,165,252, respectively, for a combined total of \$10,041,763. Clean-air projects funded through ISR and VERA mitigation fees achieved emission reductions totaling 355 tons (177 tons of NO_x and 178 tons of PM₁₀) during this reporting period, at an average cost-effectiveness of \$12,553 per ton of emissions reduced.

II. INTRODUCTION

The San Joaquin Valley's challenges in meeting national ambient air quality standards are unmatched anywhere in the nation due to the region's unique geography, meteorology, and topography. Since 1992, the District has adopted nearly 700 rules as part of an aggressive, ongoing control strategy to reduce emissions throughout the Valley and achieve federal air quality attainment requirements, resulting in significant air quality improvements. Through these efforts, and in coordination with the California Air Resources Board's (CARB) initiatives to reduce mobile source emissions, NO_x emissions across the Valley have been reduced by more than 75%, while stationary source emissions under the District's jurisdiction have been reduced by over 94% since 1980.

While decades of coordinated efforts have delivered remarkable air quality improvements, continued population growth in the San Joaquin Valley poses an ongoing challenge to maintaining and furthering these air quality gains. According to the California Department of Finance's Demographic Research Unit, the San Joaquin Valley's population is projected to increase by 8.2% between 2020 and 2035, compared

to a 2.2% increase statewide over the same period¹. While these updated statewide projections reflect substantially slower growth than prior projection series, the Valley's projected growth rate remains nearly four times the statewide rate, underscoring the continued importance of managing emissions associated with new development.

Population growth contributes to increased area source emissions from activities such as consumer product use, fuel combustion for heating and cooking, and landscape maintenance. In addition, vehicle miles traveled (VMT) increase with population growth, resulting in higher emissions from fuel combustion. The projected increase in these so-called “indirect source” emissions diminishes some of the progress achieved through the District's stationary source air quality management program and state and federal mobile source programs.

Although the District cannot directly regulate mobile source tailpipe emissions, it has longstanding statutory authority to regulate indirect sources of air pollution. Exercising this authority, the District made a federally enforceable commitment to regulate indirect sources when it adopted the PM10 Attainment Plan in June 2003. In 2003, Governor Gray Davis signed Senate Bill 709 (Florez) into law, following its passage by the California Legislature. The measure was codified as Health and Safety Code Section 40604. This legislation required the District to adopt, by regulation, a schedule of fees to be assessed on area-wide or indirect sources of emissions under its jurisdiction.



The District's ISR rule requires developers to incorporate clean air measures that reduce emissions of NOx and PM10. Because particulate emissions from mobile sources consist predominantly of fine particulate matter (PM2.5), which is a subset of PM10, reductions of PM10 achieved through the ISR rule also provide corresponding PM2.5 emission reductions and associated air quality benefits.

The ISR rule applies to any applicant seeking final discretionary approval for a development project, or any portions thereof, that upon full buildout will include any of the following:

- 50 or more residential units

¹ California Department of Finance, Demographic Research Unit, Report P-2A: Total Population Projections, California Counties, Baseline 2024 Population Projections, Vintage 2026 Release. Sacramento, California, March 2026.

- 2,000 square feet or more of commercial space
- 9,000 square feet or more of educational space
- 10,000 square feet or more of government space
- 20,000 square feet or more of medical or recreational space
- 25,000 square feet or more of light industrial space
- 39,000 square feet or more of general office space
- 100,000 square feet or more of heavy industrial space
- 9,000 square feet or more of space not identified above

In addition, the ISR rule applies to any applicant that seeks to gain approval from a public agency for a large development project, that upon full buildout, will include any of the following:

- 250 or more residential units
- 10,000 square feet or more of commercial space
- 45,000 square feet or more of educational space
- 50,000 square feet or more of governmental space
- 100,000 square feet or more of medical office or recreational space
- 125,000 square feet or more of light industrial space
- 195,000 square feet or more of general office space
- 500,000 square feet or more of heavy industrial space
- 45,000 square feet or more of space not identified above

Additionally, transit or transportation development projects are subject to the ISR rule if construction exhaust emissions are projected to equal or exceed 2.0 tons of NO_x or 2.0 tons of PM₁₀.

Since Rule 9510 was adopted in 2005, the District has worked closely with public agencies and developers throughout the San Joaquin Valley to promote understanding of ISR requirements and compliance. The District uses a variety of tools and mechanisms to help ensure projects achieve and maintain compliance, including:

- Outreach and educational activities for developers and public agencies
- Ongoing Rule 9510 Small Business Assistance for developers and public agencies
- Inclusion of Rule 9510 project information on District Dust Control Plan and Construction Notification forms
- Incorporation of ISR applicability requirements within the District's CEQA comment letters to public agencies for new development projects, ensuring project-specific awareness
- Use of CEQAnet, a searchable online database maintained by the California Office of Land Use and Climate Innovation, which contains key project information for CEQA documents submitted for review
- Use of CoSTAR, a comprehensive online real estate service containing detailed property information, allowing the District to conduct outreach and verify compliance with Rule 9510 requirements

In addition, Rule 9510 requires developers to report on clean-air measures implemented at project sites, such as the use of cleaner construction and operational fleets, to ensure full compliance with rule requirements. The District continues to enhance outreach and education efforts to promote early coordination with developers and public agencies, helping to incorporate clean-air strategies into project design early, support proactive compliance with Rule 9510 and increase awareness of available District resources and assistance. Early engagement provides opportunities to identify and incorporate emission-reducing measures during project planning, supporting cleaner project designs and reducing emissions where feasible. This report has been prepared pursuant to Rule 9510 requirements to provide an annual accounting of funds collected and emission reductions achieved through the ISR program.

The report includes:

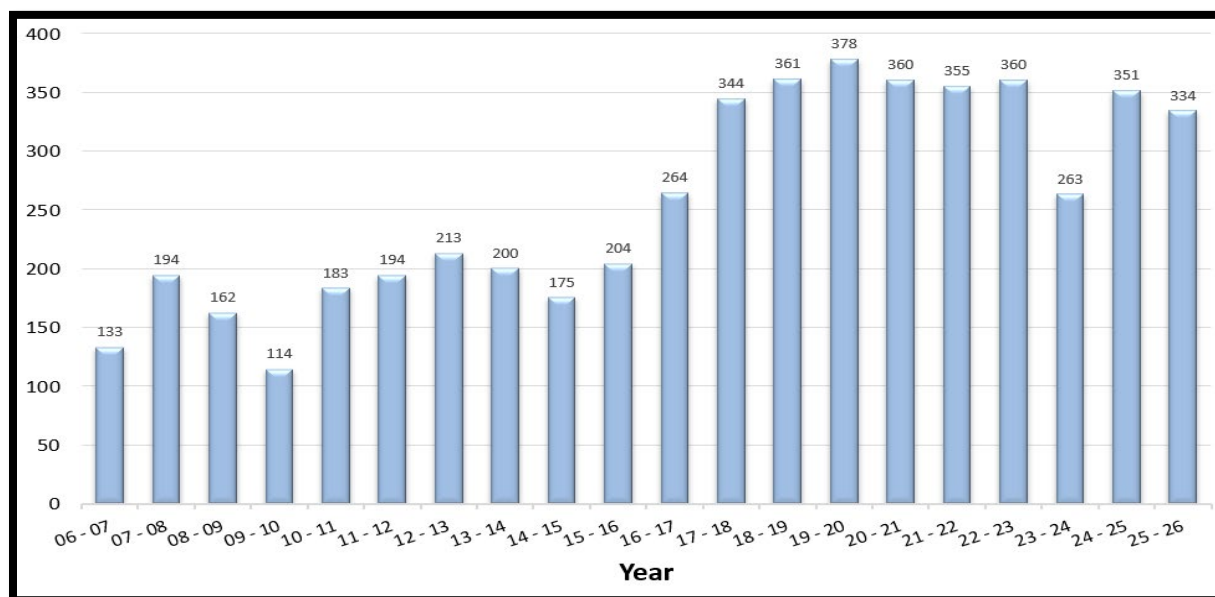
- Total amount of off-site fees received
- Total funds expended
- Total funds remaining
- Any refunds issued
- A list of all projects funded
- Total emissions reductions achieved
- The overall cost-effectiveness factor for funded projects

III. IMPLEMENTATION

District Indirect Source Review Rule

During this reporting period, the District received 334 ISR applications. For historical context, the number of ISR applications received annually since the program's inception in 2006, is presented in Figure 1 below.

Figure 1: Number of ISR Applications Received



Voluntary Emission Reduction Agreements

A VERA is an air quality mitigation measure through which a developer voluntarily enters into an agreement with the District to mitigate a development project's air quality impacts beyond reductions achieved through compliance with the District's ISR rule. Under a VERA, the developer provides funding to the District to identify, fund, and administer qualifying emission reduction projects and verify that the required reductions are achieved.

VERA funding projects have included electrification of agricultural irrigation pumps and replacement of older heavy-duty trucks and agricultural equipment with cleaner, lower-emission technologies. Since 2005, the District has entered into 58 VERAs, which have provided an effective mechanism for achieving emission reductions needed to mitigate project impacts under CEQA and NEPA.

Development projects subject to the ISR rule must also satisfy applicable ISR requirements. Accordingly, this Annual Report includes revenues and emission reductions associated with both the ISR and VERA programs.

During this reporting period, the District entered into the following VERAs. The funding amounts and emission reductions shown reflect the total commitments under each agreement; VERA funds received during the reporting period, presented in the Fiscal Summary, depend on each agreement's payment terms.

- Carbon Terravault I - \$1,311,140 and 66.57 tons of emission reductions
- Darden Clean Energy Project - \$1,517,544 and 77.05 tons of emission reductions

Oil and Gas Emission Reduction Agreement

In 2015, Kern County certified an Environmental Impact Report (EIR) for amendments to its zoning ordinance governing oil and gas exploration and production. Consistent with the EIR, Kern County and the District established the Oil and Gas Emission Reduction Agreement (OGERA) to mitigate air quality impacts from future oil and gas development. Under the OGERA, Kern County collects mitigation fees from oil and gas operators for qualifying projects and transfers the funds to the District to implement emission reduction projects through its grant and incentive programs.

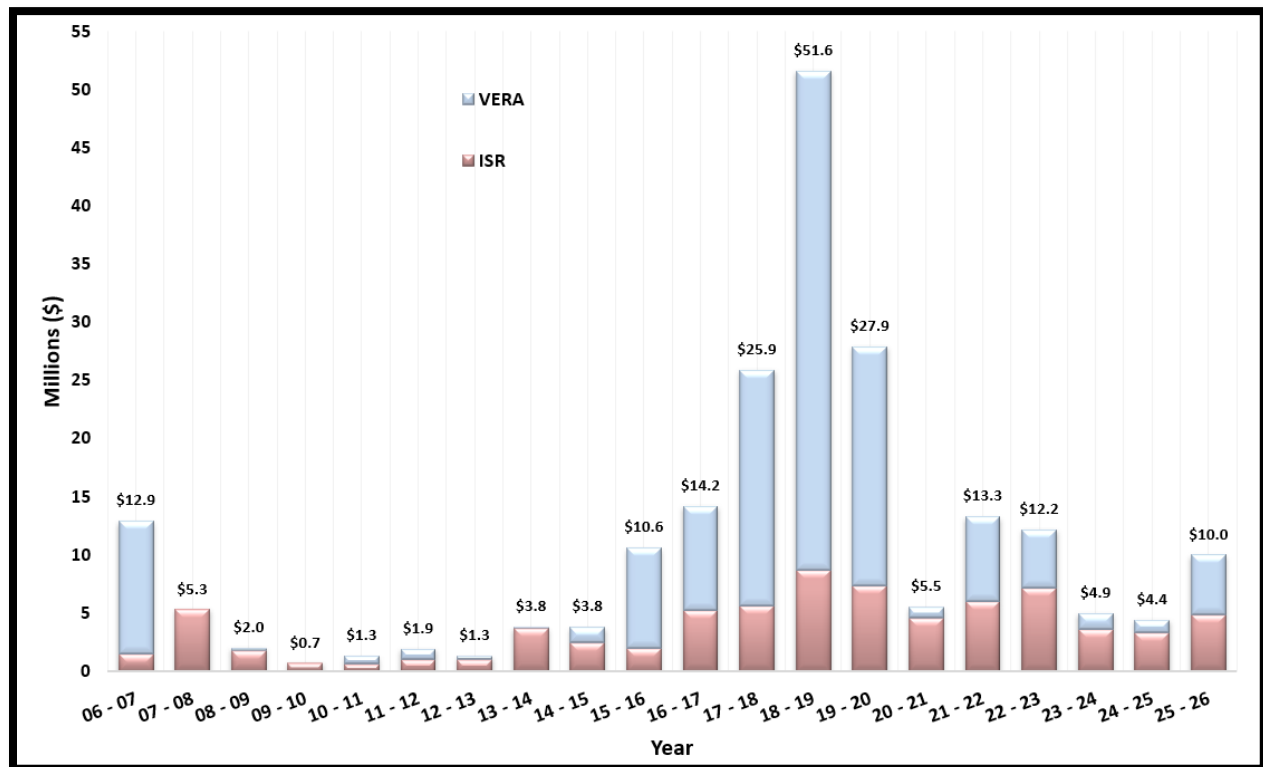
Following several legal challenges to the EIR under CEQA, Governor Newsom signed Senate Bill 237 (Grayson) in September 2025, establishing the EIR as legally sufficient CEQA coverage for Kern County's updated oil and gas zoning ordinance. With oil and gas development resuming under this framework, the District continues to coordinate with Kern County to implement the OGERA.

OGERA mitigation funds are received and administered through the District's VERA program and are included in the VERA revenue and expenditure figures presented in the Fiscal Summary below. During this reporting period, the District received \$2,394,303 in OGERA mitigation funds, bringing the total funds received since the agreement was established in 2015 to more than \$84 million. These funds support emission reduction projects that provide clean-air benefits in Kern County and throughout the Valley.

IV. FISCAL SUMMARY

During this reporting period, the District received \$4,876,511 in ISR funds and \$5,165,252 in VERA funds, for a combined total of \$10,041,763.

Figure 2: ISR and VERA Program Funds Received



As presented in Table 1 below, the District's ISR and VERA accounts held a beginning balance of \$12,120,905. During this reporting period, the District received \$10,041,763 in new funds and expended \$4,456,219 on off-site emission reduction projects, resulting in an ending fund balance of \$17,706,449. Of this amount, \$4,389,193 was encumbered as of June 30, 2026, for emission reduction projects under contract and being implemented, leaving a combined unencumbered balance of \$13,317,256. This unencumbered balance includes a substantial amount of funding received in the second half of the reporting period. The District is actively working to encumber the remaining funds for emission reduction projects.

Table 1: ISR-VERA Fiscal Summary (July 1, 2025 - June 30, 2026)

	ISR	VERA	Total
Beginning Fund Balance	\$5,626,395	\$6,494,510	\$12,120,905
Amount Received	\$4,876,511	\$5,165,252	\$10,041,763
Amount Refunded	\$0	\$0	\$0
Amount Spent (Paid Out)	-\$2,661,585	-\$1,794,634	-\$4,456,219
Ending Fund Balance	\$7,841,321	\$9,865,128	\$17,706,449
Encumbered Amount	-\$2,514,024	-\$1,875,169	-\$4,389,193
Ending Unencumbered Amount	\$5,327,297	\$7,989,959	\$13,317,256

V. EMISSION REDUCTION SUMMARY

Through the District's grant and incentive programs, clean air emissions reduction projects undergo a thorough application review prior to execution of a contractual agreement between the District and the project applicant. Once a contract is executed, funds are encumbered for that specific project. Each contract remains valid for a defined period of time to allow for the purchase and installation of new equipment and submission of a reimbursement request. Upon approval of the reimbursement request, the encumbered funds are disbursed to the project applicant.

Because the implementation and reimbursement process can take several months, the timing of expenditures varies depending on the types of emission reduction projects funded. As a result, funds received during a given reporting period may be expended either within that same reporting period or in subsequent reporting periods.

ISR and VERA Off-Site Emission Reductions Achieved

During this reporting period, the District achieved emission reductions totaling 355 tons through clean-air projects funded by ISR and VERA mitigation fees. These reductions include 177 tons of NO_x and 178 tons of PM₁₀, at an average cost-effectiveness of \$12,553 per ton of emissions reduced, as summarized in Table 2 below.

The District expended ISR and VERA funds to support 768 clean-air emission reduction projects, including the replacement of older, higher-emitting agricultural tractors with new latest-tier cleaner models and the retrofit of residential wood burning devices with certified natural gas inserts. A complete listing of all funded projects for this reporting period is provided in Appendix A.



Table 2: Off-Site Emission Reductions Achieved (July 1, 2025 - June 30, 2026)

Program	NOx (tons)	PM ₁₀ (tons)	Total (tons)	Amount Paid Out	Cost-Effectiveness
ISR	5	155	160	\$2,661,585	\$16,635/ton
VERA	172	23	195	\$1,794,634	\$9,203/ton
Total	177	178	355	\$4,456,219	\$12,553/ton

ISR and VERA Off-Site Emission Reductions Achieved - Historic Since 2006

As discussed above, mitigation funds collected under the ISR and VERA programs are administered through the District's grant and incentive programs to implement clean-air projects throughout the San Joaquin Valley. The District has earned recognition for excellence in implementing these programs, with multiple state audits commending their efficiency, cost-effectiveness, and transparency.

Since inception of the ISR rule and VERA program, the District's efforts have achieved the cumulative emission reductions shown in Table 3 below.

Table 3: Off-Site Emission Reductions Achieved Since 2006

Program	NOx (tons)	PM ₁₀ (tons)	Total (tons)
ISR	5,929	1,995	7,924
VERA	12,712	1,309	14,021
Total	18,641	3,304	21,945

ISR Estimated Emission Reductions

Estimated emission reductions under the ISR program reflect a combination of reductions achieved through the incorporation of on-site clean-air measures during project buildout and off-site reductions achieved through the District's grant-funded

mitigation projects. For this reporting period, projects assessed under ISR are estimated to achieve the combined on-site and off-site emission reductions shown in Table 4 below.

**Table 4: Estimated Emission Reductions from Approved ISR Projects
(July 1, 2025 - June 30, 2026)**

Source	NOx (tons)	PM ₁₀ (tons)	Total (tons)
On-site Emission Reductions	629	744	1,373
Off-site Emission Reductions	981	1,692	2,673
Total	1,610	2,436	4,046

VI. COST-EFFECTIVENESS

Over the years, the District has had significant success achieving emission reductions under ISR, including reductions achieved through the off-site mitigation fees remitted by subject development projects. Since 2008, the ISR rule has assessed off-site mitigation fees at \$9,350 per ton of NOx and \$9,011 per ton of PM₁₀, with these fee rates originally established based on historical incentive program performance and the cost-effectiveness levels achievable at the time.

To generate the required off-site mitigation under Rule 9510, the District relies on its suite of voluntary incentive programs, which provide the surplus NOx and PM₁₀ emission reductions needed to fully mitigate impacts from subject development projects. The District's ability to rely on these programs to fulfill ISR mitigation obligations depends on whether the fees collected under the rule are sufficient to cover the actual cost of producing the corresponding pollutant-specific reductions.

Over the life of the ISR program, the District has achieved strong results by funding a wide variety of off-site emission reduction projects through its established suite of voluntary incentive programs. These include key mobile source and area source projects such as:

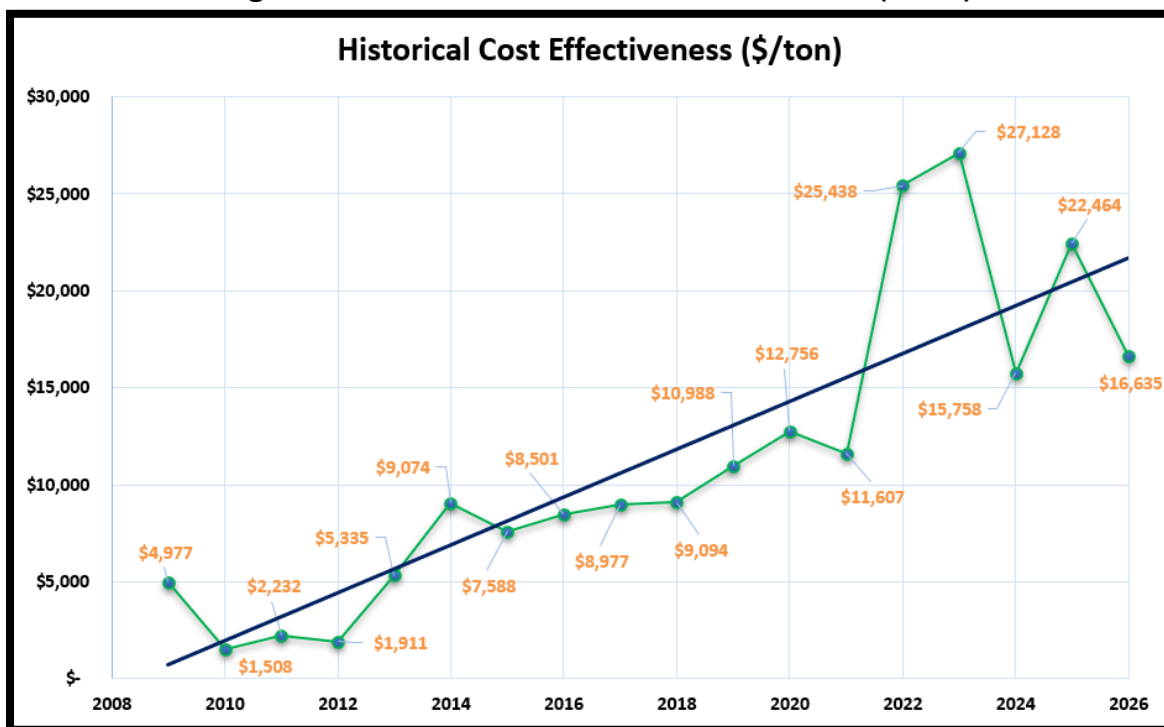
- Tractor Replacement Program – providing incentives for the replacement of agricultural equipment with the latest-tier cleaner technology
- Fireplace and Woodstove Change-out Program (formerly the Burn Cleaner Program) – incentivizing residents to replace older, high-polluting open-hearth fireplaces and wood-burning devices with cleaner-burning units or electric heat pumps
- Ag Pump/Engine Replacement – providing replacement of higher emitting agricultural irrigation water pump engines with electric motors
- Drive Clean Rebate Program – supporting the replacement of older, higher-emitting vehicles with cleaner models

Because ISR fees are assessed per ton of NO_x and PM₁₀, they often differ fundamentally from the combined cost-effectiveness metric used in statewide programs such as the Carl Moyer Program. Statewide heavy duty equipment and vehicle incentive programs aggregate NO_x, ROG, and PM reductions into a single weighted value, with PM reductions assigned a weighting factor of 20. This means statewide cost-effectiveness thresholds, including the Moyer Program's historical \$34,000 per ton average achieved for off-road equipment replacement, the updated \$60,000 per ton threshold for diesel-to-diesel replacements, and the \$120,000 per ton threshold for diesel-to-zero-emission projects, do not directly represent the cost of achieving a ton of NO_x or PM₁₀ reduction under ISR. However, these statewide metrics remain important indicators of broader market and technological conditions that influence the District's actual cost to obtain surplus reductions using ISR mitigation fees.

Over the past several decades, the Carl Moyer Program has served as the benchmark for SIP-creditable incentive programs, allocating over \$1.6 billion statewide to clean up over 72,000 engines. As technology, regulatory expectations, and equipment markets have evolved, the cost of securing emission reductions through these programs has steadily increased. Senate Bill 513 (Beall) contributed to these trends by directing CARB and air districts to regularly update cost-effectiveness limits for specified project categories, including school bus replacements and emerging advanced zero emission technologies. SB 513 recognized that new and innovative technologies, particularly zero emission equipment, carry significantly higher capital costs and therefore require higher cost-effectiveness thresholds in order to remain eligible for State incentive funding. This statutory framework has contributed to the upward trajectory of allowable cost-effectiveness values across statewide programs.

In October 2024, CARB approved changes to the Carl Moyer Program off-road engine and equipment load factors to more accurately represent real-world duty cycles and to align statewide emission inventory assumptions. These changes have negatively affected the calculated cost-effectiveness of equipment replacement projects. In response, CARB increased the Carl Moyer Program cost-effectiveness limit from \$34,000 to \$60,000 per ton for conventional diesel-to-diesel replacement projects and \$120,000 per ton for off-road diesel-to-zero-emission replacement projects, and \$522,000 per ton for on-road diesel-to-zero-emission replacement projects.

Although the numerical values from statewide programs cannot be directly compared to ISR's pollutant-specific fee structure, the combined effect of SB 513's statutory requirements, CARB's annual index adjustments, and the 2024 load factor updates demonstrates a clear statewide trend. The cost of achieving surplus emission reductions has risen significantly across major incentive program categories. This same trend is reflected locally in the District's incentive programs that are relied upon for ISR mitigation. For example, cost-effectiveness for the Tractor Replacement Program, which has historically been one of the most productive sources of NO_x reductions, has increased from approximately \$24,575 per ton to more than \$33,000 per ton following CARB's 2024 updates. Similar increases are evident across numerous project types, contributing to a long-term upward cost-effectiveness trend (with annual variation), as illustrated in Figure 3 below.

Figure 3: ISR Historical Cost-Effectiveness (\$/ton)

Throughout the history of the ISR program, the District has successfully implemented off-site emission reduction projects through the ISR program. However, over the past eight years, the actual cost of achieving NO_x and PM₁₀ reductions through District incentive programs has exceeded the mitigation fee rates established under the ISR rule. This gap is expected to continue as equipment costs increase, statewide policies and programs evolve, and emission estimation methodologies are updated.

In response to these trends, during the latter portion of this reporting period the District refined its approach to deploying ISR mitigation funds. Rather than funding qualifying projects solely in the order in which applications are received, the District now directs ISR mitigation funds to the most cost-effective projects within each eligible project category, meaning those projects that deliver the greatest NO_x and PM₁₀ reductions per dollar invested, while maintaining a broad distribution of funded projects across the Valley's communities. Under this approach, as the District evaluates applications received through its incentive programs, the projects achieving the lowest cost per ton of pollutant-specific reductions are prioritized for ISR funding, with remaining eligible projects supported through the District's other available incentive funding sources. In implementing this prioritization, the District will draw on the project categories that have historically generated the largest volumes of cost-effective NO_x reductions, including the heavy-duty agricultural equipment replacement projects that comprised the substantial majority of reductions achieved through the VERA program this reporting period. Because these refinements were implemented late in the reporting period, their effects will be more fully reflected in future reporting periods.

The District is also evaluating additional incentive programs that may provide cost-effective emission reductions suitable for ISR mitigation. In particular, the District is

assessing the potential use of ISR funds within its Agricultural Burn Alternatives Grant Program, which provides incentives for chipping, shredding, and other alternatives to the open burning of agricultural materials. This program has historically achieved substantial emission reductions at favorable cost-effectiveness levels. Before ISR funds are directed to this program, the District will confirm that the reductions it generates satisfy the requirements of the ISR rule. The outcome of this evaluation, together with the results of the refined funding approach described above, will inform the District's 2027 evaluation of the ISR mitigation fee structure.

The District is also mindful of the significant affordability challenges facing California residents and businesses. ISR mitigation fees are ultimately borne by new development, including residential housing, in a region with among the highest poverty rates in the state, and affordability has been a central focus of recent statewide policy discussions. Any consideration of future fee adjustments must therefore balance the need to fully fund required emission reductions against the cumulative cost burden placed on new development in the Valley.

Accordingly, before pursuing an adjustment to mitigation fee rates, the District intends to complete a full year of implementation under this prioritized funding approach. In 2027, the District will evaluate the ISR mitigation fee structure, including pollutant-specific cost-effectiveness and applicable emission estimation methodologies, informed by the results of these efforts, to determine whether program improvements are sufficient to sustain the emission reductions required under the ISR rule or whether fee adjustments are warranted. Any proposed revisions will include public and stakeholder engagement consistent with ISR rule requirements.

APPENDIX A

EMISSION REDUCTION PROJECTS



San Joaquin Valley
AIR POLLUTION CONTROL DISTRICT

APPENDIX A - EMISSION REDUCTION PROJECTS

List of all emission reduction projects funded by the ISR-VERA Program from July 2025 through June 2026:

Grant Project Number	Program	Component	Option	NOx Reduced (tons/project life)	PM10 Reduced (tons/project life)
G-113134	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-129879	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-143217	Burn Cleaner	Wood Stove Change Out	New Device		0.0709
G-149347	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-229023	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-231544	Burn Cleaner	Wood Stove Change Out	New Device		0.0709
G-233667	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-233675	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-234386	Burn Cleaner	Wood Stove Change Out	New Device		0.2473
G-235785	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-236008	Burn Cleaner	Wood Stove Change Out	New Device		0.1732
G-236223	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-237008	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-238298	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-238861	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-239448	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-239724	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-239779	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-240105	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-240279	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-240300	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-240321	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-240338	Burn Cleaner	Wood Stove Change Out	New Device		0.1599
G-240785	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-240790	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-241986	Burn Cleaner	Wood Stove Change Out	New Device		0.2473
G-241997	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242005	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242061	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242132	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242307	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242577	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242807	Burn Cleaner	Wood Stove Change Out	New Device		0.3182

G-242890	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-242898	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-243004	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-243128	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-243204	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-243574	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-243960	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-244077	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-244354	Burn Cleaner	Wood Stove Change Out	New Device		0.0709
G-244650	Burn Cleaner	Wood Stove Change Out	New Device		0.2473
G-244693	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-244745	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-244793	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-244820	Burn Cleaner	Wood Stove Change Out	New Device		0.1599
G-244835	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-244843	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247263	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247284	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247433	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247582	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247645	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247682	Burn Cleaner	Wood Stove Change Out	New Device		0.1599
G-247706	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247739	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-247777	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-248043	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-248091	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-248137	Burn Cleaner	Wood Stove Change Out	New Device		0.3182
G-248266	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-248280	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-248284	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-249497	Burn Cleaner	Wood Stove Change Out	New Device		0.0709
G-249530	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-249604	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-249705	Burn Cleaner	Wood Stove Change Out	New Device		0.1732
G-249749	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-249791	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-249903	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-250034	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-250394	Burn Cleaner	Wood Stove Change Out	New Device		0.2309

G-250530	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-250587	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-250798	Burn Cleaner	Wood Stove Change Out	New Device		0.0709
G-250925	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-250952	Burn Cleaner	Wood Stove Change Out	New Device		0.3182
G-251011	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-251111	Burn Cleaner	Wood Stove Change Out	New Device		0.1599
G-251134	Burn Cleaner	Wood Stove Change Out	New Device		0.2473
G-251247	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-251270	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-251307	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-251406	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-251472	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-251584	Burn Cleaner	Wood Stove Change Out	New Device		0.0709
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G-297840	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297859	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297861	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297862	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297864	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297871	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297875	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297876	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297879	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297885	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297900	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297965	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-297996	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298000	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298022	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298023	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298026	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298047	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298048	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298077	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298079	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298082	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298084	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298092	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298100	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298121	Burn Cleaner	Wood Stove Change Out	New Device		0.1599
G-298126	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298129	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298135	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298136	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-298211	Burn Cleaner	Wood Stove Change Out	New Device		0.2309
G-102581	Heavy-Duty	Off-Road	Ag Vehicle Replacement	2.69	0.24
G-113360	Heavy-Duty	Off-Road	Ag Vehicle Replacement	3.89	0.35
G-113697	Heavy-Duty	Off-Road	Ag Vehicle Replacement	6.81	0.62

G-116825	Heavy-Duty	Off-Road	Ag Vehicle Replacement	32.93	1.88
G-132791	Heavy-Duty	Off-Road	Ag Vehicle Replacement	17.29	0.91
G-132817	Heavy-Duty	Off-Road	Ag Vehicle Replacement	0.73	0.24
G-133437	Heavy-Duty	Off-Road	Ag Vehicle Replacement	20.17	1.07
G-138226	Heavy-Duty	Off-Road	Ag Vehicle Replacement	0.86	0.09
G-139573	Heavy-Duty	Off-Road	Ag Vehicle Replacement	25.29	1.45
G-139575	Heavy-Duty	Off-Road	Ag Vehicle Replacement	31.6	1.67
G-142327	Heavy-Duty	Off-Road	Ag Vehicle Replacement	2.15	0.27
G-144845	Heavy-Duty	Off-Road	Ag Vehicle Replacement	4.54	0.58
G-184253	Heavy-Duty	Off-Road	Ag Vehicle Replacement	2.19	0.16
G-184666	Heavy-Duty	Off-Road	Ag Vehicle Replacement	5.22	0.29
G-66062	Heavy-Duty	Off-Road	Ag Vehicle Replacement	1.12	0.21
G-89172	Heavy-Duty	Off-Road	Ag Vehicle Replacement	7.05	0.37
G-91569	Heavy-Duty	Off-Road	Ag Vehicle Replacement	2.81	0.14
G-99984	Heavy-Duty	Off-Road	Ag Vehicle Replacement	9.41	0.3