

North Coast Unified Air Quality Management District - Adopted FY 2026-27 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 ADOPTED	FY 2026-27 ADOPTED	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>REGULAR INCOME</b>				
<b>PERMITS</b>				
43050	Non-Standard Burn Permits	120,000	125,000	The Burn Program under District Reg II locally implements CCR Title 17 requirements for open burning. The larger permit is a "Non-Standard" Burn Permit (and may allow other types of burning such as property development, hazard reduction, prescribed burns, etc.). Current fees are tiered for the size of the burn and vary from \$40 (burns<1 acre mt), \$80 (1-10 acres), \$500 (100-300 acres), \$1,250 (burns>300 acres).
43100	Standard Burn Permits	70,000	75,000	The Burn Program under District Reg II local implements CCR Title 17 requirements for open burning. The smaller permit is a "Standard" Burn Permit that is typically for most residential properties. Current fee is \$20.
43125	Smoke Management Plans (SMPs)	-	-	SMP's are required in conjunction with some Non-Standard Burn Permits when burning could impact a sensitive receptor (school, hospital, centers, homes, etc.) and/or the amount of material to be burned exceeds that outlined in District rules. SMP's are each reviewed and approved, and burning must be done within prescription with a Burn Authorization on a Burn Day. Current Fee is \$65.
43150	Title V Permits	374,250	390,000	The 1990 Amendments to the Federal Clean Air Act (CAA) include a comprehensive operating permit program in Title V (40 CFR Part 70). The Title V permit combines, in a single document, all Federal CAA requirements that apply to these "Major" sources. The following are considered Major sources and are subject to the Title V permit program requirement: Pacific Gas & Electric (PG&E), and the Humboldt Sawmill Company (HSC).
43160	Synthetic Minor Permits	5,670	6,000	Synthetic Minor Sources are not considered a Major (Title V) source because permit conditions restrict operation so that its potential to emit emissions are below that for a Major source.
43200	Permits to Operate (PTOs)	300,535	362,000	Annual renewal permit fees for Minor stationary source(s) of emissions and mobile equipment under exiting PTOs, such as diesel engines, hot mix asphalt plants, crematories, etc. District fees established pursuant to H&SC Section 42311.
43250	Authority To Construct (ATC) Permits	39,690	55,000	Initial construction permit fees for stationary source and mobile equipment, such as diesel engines, hot mix asphalt plants, crematories, GDFs, etc. Applications received can vary depending on economy, construction activity, etc.
43300	Vapor Recovery Permits	113,410	117,000	Vapor recovery permits are required by District regulations for gas stations (Gasoline Dispensing Facilities-GDFs), bulk terminals, and for Soil Vapor Extractions (SVE).
<b>TOTAL</b>		<b>1,023,555</b>	<b>1,130,000</b>	
<b>FEES</b>				
44025	District share State-wide PERP Fees	30,000	35,000	Under state law, owners or operators of portable diesel engines and certain other types of equipment can register their units under ARB's statewide Portable Equipment Registration Program (PERP) in order to operate their equipment throughout California. These funds represent the District's share of inspection fees for registrations.
44050	Emission Reduction Fees	-	-	Pursuant to federal, state, and local laws, voluntary, unrequired emission reductions initiated by stationary sources which are real, permanent and validated may be banked and used for offset credit toward non-attainment pollutants.
44150	Application Fees	6,805	6,805	Application fees for permits such as ATCs, existing permit revisions, and existing equipment not under permit (PTOs). Applications received can vary depending on economy, construction activity, etc.
44200	ATCM Regulation(s) Fees	500	500	Fees associated with State Air Toxic Control Measures (ATCMs) including Naturally Occurring Asbestos (NOA) mitigation plans.
44250	Asbestos NESHAP Fees	17,010	19,000	The EPA minimizes asbestos emission exposure through the National Emission Standards for Hazardous Air Pollutants (NESHAP) pursuant to 40 CFR Part 61. The Asbestos NESHAP provisions require notification and inspection prior to building demolition activity. Fees cover the review and approval of applicators and the issuance of asbestos abatement permits. Applications received can vary depending on economy, construction activity, etc.
44350	GHG Fees	192,795	229,000	Applies to sources which have potential to emit Greenhouse Gases (GHGs) such as stationary sources and those affected by the state refrigerant management program. This covers tracking, permitting, inspecting, and emission inventory management.
44400	Hearing Board & Excess Emission Fees	-	-	Under limited conditions, stationary sources may apply for a variance from District regulations by submitting a petition to the District Hearing Board. This account tracks Hearing Board petition fees and Excess Emission Fees.
44510	Hot Spots Emission Inventory	-	-	On a quadrennial basis, the District bills stationary sources in accordance with Regulation IV, Rule 407(3.2) for cancerous and non-cancerous health effects. The billing covers the cost of updating emissions inventory per AB2588, Hot Spots.
44600	Air Monitoring Fees (Designated)	102,070	114,000	All permitted sources (PTOs, Vapor Recovery, etc.) pay an air monitoring fee that is designated toward support of the District's Air Monitoring network and activities.
44900	Other Fees	-	-	Miscellaneous fees that do not fall into other fee accounts such as expedite fees, outside contract engineering, permit modifications, etc.
<b>TOTAL</b>		<b>349,180</b>	<b>404,305</b>	
<b>PENALTIES</b>				
46050	Settlements, Civil	70,000	100,000	Revenue collected from the District's Civil Penalty Fee Program established pursuant to H&SC Section 42402.5 and 42403. The amount Notice of Violations (NOVs) varies each year, but the payment amount can vary depending on the type of violation and given the reduction violators can received using the District's Mutual Settlement Program.
46100	Late Payments	500	500	Assessment of late payments on past due invoices.
<b>TOTAL</b>		<b>70,500</b>	<b>100,500</b>	

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ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 ADOPTED	FY 2026-27 ADOPTED	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>STATE FUNDS</b>				
47050	Subvention, Base	103,200	103,200	Air districts received State Subvention funds because the Legislature recognized that the districts face a number of program mandates under state law that cannot be fully funded (or in some cases, funded at all) through fees on stationary sources or with motor vehicle registration surcharge funds. There are specific requirements and limits for which this money can be used. Under H&SC Section 39802, Base Subvention funding is provided/subvened at a rate of up to \$0.23 per capita but not less than \$34,000 (\$18,000 each county).
47055	Subvention, Supplemental	30,000	30,000	Supplemental Subvention funding received under H&SC 39810 are for programs or expenditures that have been allocated per the District's yearly application and approved by the State. Funds could be targeted for activities such as staff training, rule/SIP revisions, public outreach, unrecovered enforcement costs, supplemental air monitoring equipment and supplies, etc.
47060	CARB AB 617 Community Air Protection Grant Agreement Funding	-	-	Direct reimbursement funding under grant agreement for AB 617 Community Air Protection Program activities such as source evaluations, plan preparation, monitoring, community meetings, reduction plans, emissions reporting, and BARCT implementation. Grant agreement may be amended in future years.
47065	CARB AB 197 Emission Inventory Grant Agreement Funding	9,500	9,500	Direct reimbursement funding under grant agreement for AB 197 Emission Inventory activities to review and update emission inventory data in the California Emissions Inventory Development and Reporting System (CEIDARS) database. Annual funding tentatively \$8,500/yr, and grant agreement may be amended in future years. Anticipate annual requests for reimbursement of activities.
47070	CARB Oil & Gas Regulation Grant Agreement Funding	1,000	1,000	Direct reimbursement funding under grant agreement for implementation and enforcement of facilities subject to the CARB Oil & Gas Regulations. The District currently only has one facility that meets the applicability. Anticipate annual requests for reimbursement of activities.
47315	CARB Prescribed Burn Grant Program	160,000	160,000	Direct reimbursement funding under grant agreement for activities that support statewide increase in prescribed fire as envisioned in SB1260/SB960 with CAL FIRE. Under contract with CARB, CAPCOA implements pass through funding to districts via MOA requirements. Each CARB FY grant agreement is for two years implementation. The District uses these funds to offset fee waivers for Non-Standard Burn Permits and Smoke Management Plans (SMPs) associated with prescribed fire projects, wildfire fuel-reducing Air Curtain Incinerators, and costs associated with prescribed fire-wildfire public outreach activities.
47110	EPA 103 Grant - Air Monitoring PM2.5	17,000	34,000	EPA PM2.5 Grant funds that directly fund District PM2.5 air monitoring efforts (labor, equipment, monitor, etc.)
47115	IRA Grant- Air Monitoring	20,000	40,000	EPA Inflation Reduction Act (IRA) Air Monitoring grant. Grant funds that directly fund District air monitoring efforts (labor, equipment, monitor, etc.). These funds received in prior fiscal year and held in Reserve fund.
<b>TOTAL</b>		<b>340,700</b>	<b>377,700</b>	
<b>GRANT ADMINISTRATION FUNDS</b>				
48150	AB923 DMV Surcharge - Admin	17,000	17,000	Administration portion of the AB923 DMV Surcharge (\$2 per vehicle). Administration limited to 6.25% of grant funding pursuant to H&SC 44233.
47332	RSBPP Grant Admin (YR 3)	160,000	35,000	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 3
47333	RSBPP Grant Admin (YR 4)	40,000	25,000	Admin income from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 4
47215	State Woodsmoke Reduction Grant Admin Carryover	54,375	54,375	Admin income from the CARB Woodsmoke Reduction Grant (YR 5) which provides 9.5% for administrative expenses (0.5% for CAPCOA oversight). These funds received in prior fiscal year and held in Reserve fund.
N/A-Reserve	District Woodstove Grant Carryover	100,000	100,000	These District Woodstove Grant funds received in prior fiscal years and held in Reserve fund.
<b>TOTAL</b>		<b>371,375</b>	<b>231,375</b>	
<b>AB2766 DMV SURCHARGE FUNDING</b>				
48000	AB2766 DMV Surcharge Funding	635,000	635,000	AB2766 Surcharge Funding pursuant to H&SC Sections 44223 and 44225, which authorizes the District to collect up to \$4 per vehicle registered within the District's jurisdiction.
<b>TOTAL</b>		<b>635,000</b>	<b>635,000</b>	
<b>MISCELLANEOUS FUNDS</b>				
49350	Other Miscellaneous Income	5,000	5,000	Miscellaneous items not covered by other accounts such fees received for public records requests, District credit card rebates, refund of electricity used for onsite charging stations, etc.
<b>TOTAL</b>		<b>5,000</b>	<b>5,000</b>	
<b>INTEREST</b>				
80050	Interest, General Account	15,000	17,000	Interest earned on funds held by the Humboldt County Treasurer.
<b>TOTAL</b>		<b>15,000</b>	<b>17,000</b>	
	<b>TOTAL REGULAR INCOME</b>	<b>2,810,310</b>	<b>2,900,880</b>	

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<b>REGULAR EXPENSE</b>				
<b>APPROPRIATION FOR CONTINGENCIES</b>				
58000	Appropriation for Contingencies	25,000	25,000	Contingency funds are used to address unanticipated fiscal liabilities and changes in the operational activities of the District, which may occur in the course of the year. Contingency funds represent the District's budgeted non-obligated fund. Many of the District's activities require advance funding to receive direct reimbursement.
<b>TOTAL</b>		<b>25,000</b>	<b>25,000</b>	
<b>SALARIES &amp; WAGES</b>				
60050	Salaries & Wages	1,184,850	1,250,351	Projected annual base salary and wages for 12 1/2 permanent employees, including any COLA or merit increases.
60100	Outside contract employee(s)	-	-	Costs for temporary and part time employees as outside contractor/support who are not eligible for standard employee benefits.
60125	Overtime	1,000	1,000	Wages paid for overtime work.
60150	Retirement - CalPERS	336,035	360,000	The District pays a percentage of gross wages and an annual lump sum amount for the Annual Unfunded Accrued Liability (AUAL). PERS rates and AUAL are established through an actuarial valuation. Costs increase due to the District's pension obligation/debt - this year the AUAL amount represents almost 30% of the total payment to CalPERS.
60175	Employees' Group Insurance	525,550	490,000	District employees are covered under PERS insurance (California Public Employees Retirement System's health insurance plan).
60184	Retirees' Group Insurance	160,000	148,000	This account reflects the cost for retirees' health insurance coverage. This is considered part of the District's Other Post Employment Benefits (OPEB) debt obligation.
60186	SDRMA Dental, Vision, Life Insurance	15,600	15,600	This account reflects the cost of the Special District Risk management Authority (SDRMA) ancillary benefits (which include Dental, Vision and Basic Life insurance for employees).
60190	Workers' Compensation Insurance	17,500	21,700	Workers' compensation insurance is paid yearly and is determined based on a combination of State rates and claims experience.
<b>TOTAL</b>		<b>2,240,535</b>	<b>2,286,651</b>	
<b>PAYROLL TAXES</b>				
60225	Medicare & Social Security Tax	17,180	18,130	The Medicare tax rate is 1.45% of taxable wages, with no wage limit.
60250	CA Taxes, Unemployment Insurance & ETT	2,275	2,275	These taxes are calculated by applying the 2025 contribution rates of 1.5% for State Unemployment Insurance (SUI) and 1% for Employment Training Tax (ETT) to the first \$7,000 wages per employee per calendar year period.
<b>TOTAL</b>		<b>19,455</b>	<b>20,405</b>	
<b>INSURANCE</b>				
60350	General Liability, E&O	30,000	34,500	Premiums for public liability, property damage including fire, burglary, and vehicle coverage, errors and omissions coverage, boiler and money insurance coverage. This expense also includes a rider for various air monitoring stations.
<b>TOTAL</b>		<b>30,000</b>	<b>34,500</b>	
<b>PROFESSIONAL SERVICES</b>				
60450	Professional & Special Services	100,000	100,000	Professional and specialized services including financial and auditing services, legal services, outside consulting/support, etc.
<b>TOTAL</b>		<b>100,000</b>	<b>100,000</b>	
<b>REPAIRS &amp; MAINTENANCE</b>				
60550	Maintenance, Computers & Programs	40,000	30,000	General maintenance costs for computers, software, licenses, and proprietary programs (IT costs, Smartsheet, DocuSign, Zoom, QuickBooks, Google/Gmail, payroll, server, website support, software licences, etc.)
60575	Maintenance, Building	25,000	25,000	Building maintenance and repair costs to building.
60580	Maintenance, Equipment & Miscellaneous	8,000	8,000	Maintenance activity for equipment not specified in other maintenance accounts (landscape maintenance, etc.).
60590	Maintenance, Equip.& Misc.-Air Monitoring	15,000	8,000	Repairs and maintenance of air monitoring stations.
60585	Household & Janitorial	8,000	8,000	General janitorial costs for office and garbage pick-up service.
<b>TOTAL</b>		<b>96,000</b>	<b>79,000</b>	
<b>SAFETY EQUIPMENT &amp; SUPPLIES</b>				
60855	Safety Equipment	1,000	1,000	Safety equipment such as safety shoes and/or gear for inspections. Includes COVID-19 supplies.
<b>TOTAL</b>		<b>1,000</b>	<b>1,000</b>	

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<b>TRANSPORTATION &amp; TRAVEL</b>				
60950	Vehicles - Gas, Maintenance & Repairs	13,000	10,000	Costs of vehicles' gas, maintenance and repairs including fuel, auto detailings, annual safety checks, oil changes, and car washes.
61050	Transportation & Travel - Staff	8,000	8,000	Costs of all transportation including the reimbursement to staff for the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61060	Transportation & Travel - APCO	4,000	2,000	Costs of all transportation associated with the APCO including the reimbursement of the costs of meals and lodging, commercial transportation, allowance for use of private vehicles and other travel costs.
61075	Transportation & Travel - Board of Directors	4,000	2,000	Travel expenses for governing and hearing board members and District counsel, such as mileage and lodging reimbursements.
<b>TOTAL</b>		<b>29,000</b>	<b>22,000</b>	
<b>COMMUNICATIONS</b>				
62050	Communications - General Office	15,000	15,000	Cost of communications services, including monthly telephone at the office and cell phone costs.
62060	Communications - Internet	3,600	3,600	Cost of internet communications at various district sites.
<b>TOTAL</b>		<b>18,600</b>	<b>18,600</b>	
<b>UTILITIES</b>				
63050	Utilities - Electric & Gas	15,000	14,000	Gas and electric service to the office & various air monitoring stations.
63100	Water & Sewer	1,500	1,500	Water and sewer service to the office.
<b>TOTAL</b>		<b>16,500</b>	<b>15,500</b>	
<b>SPECIAL DISTRICT EXPENSE</b>				
64050	Special District Expense - General	8,000	6,000	Other District expenses in this category include payments to Board members at \$100 per meeting (H&SC 40154), etc.
64075	Training	4,000	2,000	Employee education and training expenses (registration and class fees).
64100	Memberships & Subscriptions	18,500	17,000	Costs of necessary memberships, subscriptions, and/or licenses (CAPCOA membership, CSDA, etc.).
64150	Public Education	1,000	1,000	Various public education programs and outreach not included in other programs' outreach or expense accounts (i.e. funding provided directly by the District).
<b>TOTAL</b>		<b>31,500</b>	<b>26,000</b>	
<b>OFFICE EXPENSE</b>				
65050	Postage	5,000	5,000	Stamps, metered mail and bulk mail postage.
65100	Office Supplies	5,000	5,000	Office supplies include expendable items such as pens, pencils, ink & toner cartridges, copy paper, binders, envelopes, etc.
65200	Publications & Legal Notices	5,000	4,000	District costs of publications legally required for reports and notices, and includes costs of public notices.
65225	Printing Costs	2,000	1,500	Printing costs such as printing permit forms and other District publications.
65250	Rents & Leases - Building	2,340	2,340	Rental expense for storage unit.
65255	Rents & Leases, Building - Air Monitoring	600	600	Eureka (Alice Birney) Air Monitoring Station monthly rent at \$50 per month.
65300	Rents & Leases - Equipment	6,000	6,000	Rent and lease of equipment, including postage meter and copier leases.
65350	Office Services	6,000	4,000	Other misc office expense for services (Office/building security system, phone system, office printing/copier services, etc.).
<b>TOTAL</b>		<b>31,940</b>	<b>28,440</b>	
<b>CAPITAL OUTLAY</b>				
66075	Equipment <\$5,000	7,000	5,000	Small tools, computer-related and office equipment.
66080	Air Monitoring Equipment <\$5,000	5,000	5,000	Small tools and equipment associated with air monitoring.
66100	Fixed Assets >\$5,000	-	-	Major modifications to real property, replacement of vehicles, or purchase of other assets.
66105	Fixed Assets - Air Monitoring >\$5,000	10,000	10,000	Purchase of new equipment for air monitoring stations.
<b>TOTAL</b>		<b>22,000</b>	<b>20,000</b>	
<b>GRANT ADMINISTRATION EXPENSE</b>				
67602	RSBPP Grant Admin (YR 3) - Expense	120,000	120,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 3
67603	RSBPP Grant Admin (YR 4) - Expense	30,000	24,000	Admin income expensed from direct reimbursement of costs incurred with the administration of the Rural School Bus Pilot Program (RSBPP) for YR 4

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67625	State Woodsmoke Reduction Grant Admin (YR 4) - Expense	54,375	54,375	Admin income expensed from direct reimbursement of costs incurred with the administration of the State Woodsmoke Reduction Grant (YR 2)
68075	District Woodsmoke Grant Expense	100,000	100,000	These District Woodstove Grant funds received in prior fiscal years and held in Reserve fund.
67630	CARB Prescribed Burn Grant Program - Expense	85,000	85,000	Admin income expensed from direct reimbursement costs incurred with the administration of CARB Prescribed Burn Program Grant.
<b>TOTAL</b>		<b>389,375</b>	<b>383,375</b>	
<b>FUNDS TO OTHER AGENCIES</b>				
68200	CARB Air Toxic "Hot Spots" Program	1,500	1,500	Fees collected by the District and passed through to CARB for CARB's Air Toxic "Hot Spots" Program.
68290	Burn Permit Fees to Fire Agencies	12,000	12,000	The District provides \$3 for every Standard Burn Permit issued to each local fire agency.
68410	CARB AB 617 Community Air Protection Grant Agreement Funding	-	-	
<b>TOTAL</b>		<b>13,500</b>	<b>13,500</b>	
<b>MISCELLANEOUS EXPENSE</b>				
69100	Uncategorized Expenses	-	-	Miscellaneous uncategorized expenses
69150	Bad Debt/Unpaid Fees/Write-offs	-	-	Unpaid invoices and deductions in fees due to the District.
69200	Pension & OPEB Liabilities Fund	-	-	Contribution to the District's Pension and OPEB Liability/Trust Funds either as part of the budget or pulled from the Reserve Fund
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>BANK FEES &amp; INTEREST EXPENSE</b>				
70125	Bank Fees & Charges	2,000	2,000	Regular banking fees associated with checking accounts.
70130	Credit Card Expense	8,000	8,000	Bank fees associated with credit card transactions.
70150	Late Fees	-	-	
<b>TOTAL</b>		<b>10,000</b>	<b>10,000</b>	
	<b>TOTAL REGULAR EXPENSE</b>	<b>3,074,405</b>	<b>3,083,971</b>	

<b>2,810,310</b>	<b>2,900,880</b>	<b>Total FY 25/26 Income</b>
<b>3,074,405</b>	<b>3,083,971</b>	<b>Total FY 25/26 Expense</b>
<b>-264,095</b>	<b>-183,091</b>	
<b>57,438</b>	<b>73,251</b>	Contribution of FY 25/26 Grant Programs which have a fixed admin % (does not include direct/reimbursement grant admin)
<b>0</b>	<b>0</b>	Contribution to the District's Pension & OPEB Liability Fund (if provided from Reserve)
<b>20,000</b>	<b>20,000</b>	Pulled from Reserve for modifications to District building
<b>-186,657</b>	<b>-89,840</b>	

GRANTS & SPECIAL INCOME				
<b>CARL MOYER GRANT INCOME</b>				
47100	Carl Moyer Program Grant	335,302	334,127	The CARB Carl Moyer Program Grant provides grant incentives for purchasing lower-emission heavy-duty diesel engines. Funding typically covers the cost difference between a new heavy-duty diesel engine and an alternative, clean fuel or lower-emission model. The allocation for 2026-27 FY it is considered the CMP Year 28.
47100	Carl Moyer Program Grant carryover	-	-	Carl Moyer Grant program funds carryover from previous fiscal year.
47105	Carl Moyer Program Admin	59,171	58,964	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
47105A	Carl Moyer Program Grant Admin carryover from previous year	10,101	11,834	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate and carryover 20% for second year)
80150	Interest, Carl Moyer Program Grant	200	200	Estimated interest earned on all Carl Moyer Program Grant funds while held in the Moyer bank account. All interest earned must be available for disbursement to qualified projects.
<b>TOTAL</b>		<b>404,774</b>	<b>405,125</b>	

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<b>STATE RESERVE (MULTI-DISTRICT) GRANT INCOME</b>				
47350	State Reserve (Multi-District) Grant	-	-	CARB grant funding from the unallocated 5% within the Carl Moyer Program, referred to as State Reserve (Multi-District). Supports state priorities in partnership with air districts. Initially funding went to the TIMBER Program with new funds presently going toward VIP off-road, non-Ag and Ag projects.
47350	State Reserve (Multi-District) Grant carryover	-	-	The State Reserve Grant program funds carryover from previous fiscal year.
47355	State Reserve (Multi-District) Admin	-	-	The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 80% initial year)
47355	State Reserve (Multi-District) Admin carryover	-	-	The State Reserve Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically allocate 20% for second year).
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>AB923 DMV SURCHARGE INCOME</b>				
48100	AB923 DMV Surcharge Funds	325,000	325,000	State provided AB923 DMV Surcharge Funds for grant projects pursuant to H&SC 44229, which authorizes the District to receive an additional \$2 per vehicle in the District's jurisdiction.
48100	AB923 DMV Surcharge Funds carryover	1,520,070	1,951,991	AB923 DMV Surcharge Funds Carryover from previous fiscal year.
80200	Interest, AB923 DMV Surcharge Funds	200	200	Estimated interest earned on AB923 DMV Surcharge Funds.
<b>TOTAL</b>		<b>1,845,270</b>	<b>2,277,191</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 3) INCOME</b>				
47327	Rural School Bus Pilot Program (YR 3)	-	-	Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 3 grant for school buses for rural school districts (allocation was increased beyond initial amount to \$18,550,00, which includes CARB's state match project funds for DERA grant applied to RSBPP).
47327	Rural School Bus Pilot Program (YR 3) carryover	7,375,000	250,000	RSBPP (YR 3) carryover from previous fiscal year and held in the RSBPP (YR 3) financial account.
80216	Interest, RSBPP (YR 3) Grant Program	1,000	1,000	Estimated interest earned on RSBPP (YR 3) Grant funds while held in the RSBPP (YR 3) financial account. All interest earned must be available for disbursement to qualified projects.
<b>TOTAL</b>		<b>7,376,000</b>	<b>251,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 4) INCOME</b>				
47328	Rural School Bus Pilot Program (YR 4)	-	-	Through a CARB Grant Agreement, the District administers the state-wide Rural School Bus Pilot Program (RSBPP) Year 4 grant for school buses for rural school districts.
47328	Rural School Bus Pilot Program (YR 4) carryover	4,185,000	2,500,000	RSBPP (YR 4) carryover from previous fiscal year and held in the RSBPP (YR 4) financial account.
80217	Interest, RSBPP (YR 4) Grant Program	1,000	1,000	Estimated interest earned on RSBPP (YR 4) Grant funds while held in the RSBPP (YR 4) financial account. All interest earned must be available for disbursement to qualified projects.
<b>TOTAL</b>		<b>4,186,000</b>	<b>2,501,000</b>	
<b>WOODSTOVE CHANGEOUT PROGRAM INCOME</b>				
N/A-Reserve	Woodstove Changeout Grant Program	-	-	District Woodstove Grant Program is typically funded by funds from compliance settlement agreement(s). The current funds were received in FY 16/17 and are provided through the Reserve Fund.
N/A-Reserve	Woodstove Changeout Grant Program carryover	345,267	345,267	District Woodstove Grant funds carryover from previous fiscal year and held in the District Reserve.
<b>TOTAL</b>		<b>345,267</b>	<b>345,267</b>	
<b>STATE WOODSMOKE REDUCTION PROGRAM INCOME</b>				
47210	State Woodsmoke Reduction Grant Program	-	-	State Woodsmoke Reduction Grant Program allocation for YR4. Grant program is implemented by CARB and administered by air districts in coordination with CAPCOA. Implemented by California Climate Investments with GGRF funds.
47210	State Woodsmoke Reduction Grant Program carryover	512,445	512,445	State Woodsmoke Grant program YR3 funds carryover from previous fiscal year and held in the State Woodsmoke account.
80210	Interest, Woodsmoke Grant Program	100	100	Estimated interest earned on Woodsmoke Reduction Program funds while held in the Woodsmoke financial account. All interest earned must be available for disbursement to qualified projects.
<b>TOTAL</b>		<b>512,545</b>	<b>512,545</b>	
<b>FARMER PROGRAM INCOME</b>				
47200	FARMER Grant Program	-	69,554	CARB's Funding Agricultural Replacement Measures for Emission Reductions (FARMER) grant program. A statewide agricultural equipment replacement program similar to the Carl Moyer Program with additional project types. Initially allocates \$5.5 million split among 18 air districts with 9% administration. Funded by GGRF, Air Quality Improvement Funds, Alternative and Renewable Fuel and Vehicle Technology Funds.
47200	FARMER Grant Program carryover	-	-	The FARMER Grant program funds carryover from previous fiscal year and held in the FARMER account.
47205	FARMER Grant Program Admin	-	14,246	The FARMER Grant provides 9% for administrative expenses.

North Coast Unified Air Quality Management District - Adopted FY 2026-27 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 ADOPTED	FY 2026-27 ADOPTED	DESCRIPTION AND DETAILS OF ACCOUNTS
47205	FARMER Grant Program Admin carryover from previous year	-	-	The FARMER Grant provides 50% admin carryover from previous fiscal year, held in District Reserve, to be expensed this fiscal year.
80205	Interest, FARMER Grant Program	-	-	Estimated interest earned on FARMER Grant Program funds while held in the FARMER Program financial account. All interest earned must be available for disbursement to qualified projects.
<b>TOTAL</b>		<b>-</b>	<b>83,800</b>	
<b>CHIRP GRANT INCOME</b>				
47120	CHIRP Grant	56,262	-	The Climate Heat Impact Response Program (CHIRP) is an incentive program initiated between CARB and the CEC, to mitigate the extra emissions during declared heat event to relieve pressure on the power grid. Targets backup diesel generators and can be distributed using Carl Moyer Grant guidelines. Air district funding allocation(s) determined by CAPCOA. The CHIRP Grant provides 15% for grant/admin expense.
47120	CHIRP Grant Carryover	-	-	CHIRP Grant funds carryover to next fiscal year and held in Reserve fund.
47125	CHIRP Admin	9,929	-	CHIRP Grant program provides 15% for admin/expenses.
47125	CHIRP Admin Carryover	-	-	CHIRP Admin funds carryover from previous fiscal year and held in Reserve fund.
<b>TOTAL</b>		<b>66,191</b>	<b>-</b>	
<b>TOTAL GRANTS &amp; SPECIAL INCOME</b>		<b>14,736,047</b>	<b>6,375,928</b>	
<b>GRANTS &amp; SPECIAL EXPENSE</b>				
<b>CARL MOYER GRANT EXPENSE</b>				
68100	Carl Moyer Program Grant	335,502	334,127	Carl Moyer Program Grant incentives/project funds provided under contract to recipients.
68100	Carl Moyer Program Grant carryover	-	200	Carl Moyer Program Grant funds carryover to next fiscal year and held in Carl Moyer financial account.
68100A	Carl Moyer Program Grant Admin	47,337	47,171	The Carl Moyer Grant provides 12.5% for grant admin/expenses (held in District Reserve), which are allocated over several years (typically 80% initial year, 20% second year) to roughly cover minor admin expenses during grant term (5-10yrs). This expense is reflected in the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68100A	Carl Moyer Program Grant Admin carryover from previous year	10,101	11,834	Carl Moyer Grant admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68100A	Carl Moyer Program Grant Admin carryover to next year	11,834	11,793	Carl Moyer Grant admin of 20% carryover to next year, held in District Reserve, to be expensed next fiscal year.
<b>TOTAL</b>		<b>404,774</b>	<b>405,125</b>	
<b>STATE RESERVE (MULTI-DISTRICT) GRANT EXPENSE</b>				
68350	State Reserve (Multi-District) Grant	-	-	State Reserve Grant incentives/project funds provided under contract to recipients.
68350	State Reserve (Multi-District) Grant carryover	-	-	State Reserve program funds carryover to next fiscal year and held in Carl Moyer financial account.
68350A	State Reserve (Multi-District) Admin	-	-	State Reserve Admin provides 12.5% for grant admin/expenses, where 80% is expensed initial year when funds received. This expense is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68350A	State Reserve (Multi-District) Admin carryover from previous year	-	-	State Reserve admin of 20% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68350A	State Reserve (Multi-District) Admin carryover to next year	-	-	State Reserve admin of 20% carryover to next year and held in District Reserve, to be expensed next fiscal year.
<b>TOTAL</b>		<b>-</b>	<b>-</b>	
<b>AB923 DMV SURCHARGE FUNDS EXPENSE</b>				
68055	AB923 DMV Surcharge Funds	650,000	650,000	AB923 DMV Surcharge Grant incentives/project funds provided to recipients; AB923 DMV Surcharge Funds also provide yearly match funds for the Carl Moyer Program Grant Program.
68055	AB923 DMV Surcharge Funds carryover	1,195,270	1,627,191	AB923 Grant funds carryover to next fiscal year and held in AB923 financial account, including interest.
<b>TOTAL</b>		<b>1,845,270</b>	<b>2,277,191</b>	

North Coast Unified Air Quality Management District - Adopted FY 2026-27 Budget

ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 ADOPTED	FY 2026-27 ADOPTED	DESCRIPTION AND DETAILS OF ACCOUNTS
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 3) EXPENSE</b>				
68327	Rural School Bus Pilot Program (YR 3)	7,376,000	251,000	RSBPP (YR 3) Grant incentives/project funds provided under contract to recipients.
68327	Rural School Bus Pilot Program (YR 3) carryover	-	-	RSBPP (YR 3) Grant funds carryover to next fiscal year and held in RSBPP (YR 3) financial account.
<b>TOTAL</b>		<b>7,376,000</b>	<b>251,000</b>	
<b>RURAL SCHOOL BUS PILOT PROGRAM (YR 4) EXPENSE</b>				
68328	Rural School Bus Pilot Program (YR4)	4,186,000	2,501,000	RSBPP (YR 4) Grant incentives/project funds provided under contract to recipients.
68328	Rural School Bus Pilot Program (YR 4) carryover	-	-	RSBPP (YR 4) Grant funds carryover to next fiscal year and held in RSBPP (YR 4) financial account.
<b>TOTAL</b>		<b>4,186,000</b>	<b>2,501,000</b>	
<b>WOODSTOVE CHANGEOUT PROGRAM EXPENSE</b>				
68075	Woodstove Changeout Program	100,000	100,000	District Woodstove Grant incentives provided under agreement to recipients.
68075	Woodstove Changeout Program carryover	245,267	245,267	District Woodstove Changeout Program funds carryover and held in District Reserve.
<b>TOTAL</b>		<b>345,267</b>	<b>345,267</b>	
<b>STATE WOODSMOKE REDUCTION PROGRAM EXPENSE</b>				
68080	State Woodsmoke Reduction Program	512,545	100,000	State Woodsmoke Grant incentives provided under agreement to recipients.
68080	State Woodsmoke Reducton Program carryover	-	412,545	State Woodsmoke Grant funds carryover to next fiscal year and held in State Woodsmoke financial account.
<b>TOTAL</b>		<b>512,545</b>	<b>512,545</b>	
<b>FARMER PROGRAM EXPENSE</b>				
68040	FARMER Program	-	69,554	FARMER Grant incentives/project funds provided under contract to recipients.
68040	FARMER Program carryover	-	-	FARMER Grant funds carryover to next fiscal year and held in FARMER Grant Program financial account.
68040A	FARMER Admin	-	14,246	FARMER Grant program provides 9% for admin/expenses, where 50% admin expensed in first year when funds received. This expense is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68040A	FARMER Admin carryover from previous year	-	-	FARMER Grant admin of 50% carryover from previous fiscal year, held in District Reserve, to be expensed in this fiscal year.
68040A	FARMER Admin carryover to next year	-	-	FARMER Grant admin of 50% carryover to next fiscal year and held in District Reserve.
<b>TOTAL</b>		<b>-</b>	<b>83,800</b>	
<b>CHIRP PROGRAM EXPENSE</b>				
68115	CHIRP Program	56,262	-	CHIRP Grant incentives/project funds provided under contract to recipients.
68115	CHIRP Program carryover	-	-	CHIRP Grant funds carryover to next fiscal year and held in Reserve fund.
68115A	CHIRP Admin	9,929	-	CHIRP Grant program provides 15% for admin/expenses. This expense is reflected the operating budget in various accounts (e.g. Salaries & Benefits and Office Expense).
68115A	CHIRP Admin carryover	-	-	CHIRP Admin funds carryover from previous fiscal year and held in Reserve fund.
<b>TOTAL</b>		<b>66,191</b>	<b>-</b>	
<b>TOTAL GRANTS &amp; SPECIAL EXPENSE</b>		<b>14,736,047</b>	<b>6,375,928</b>	
		<b>14,736,047</b>	<b>6,375,928</b>	<b>Total FY 25/26 Grant Income</b>
		<b>14,736,047</b>	<b>6,375,928</b>	<b>Total FY 25/26 Grant Expense</b>
		<b>0</b>	<b>0</b>	