

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

| ACCOUNT NUMBER        | ACCOUNT NAME                         | FY 2025-26 ADOPTED | FY 2026-27 PROPOSED | 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 mtl), \$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 \$2C  |
| 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 applications 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 Funds (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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|-------------------------------------|--|--------------------|---------------------|---|
| <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. <u>Grant agreement may be amended in future years</u>   |
| 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 benefit  |
| 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            | 510,000             | 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>2,306,651</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, et   |
| <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             | 5,000               | 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>59,000</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 reimbursement   |
| <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, et  |
| 65200                               | Publications & Legal Notices                 | 5,000              | 4,000               | District costs of publications legally required for reports and notices, and includes costs of public notice:   |
| 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> |   |

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

| ACCOUNT NUMBER                                      | ACCOUNT NAME                                      | FY 2025-26 ADOPTED | FY 2026-27 PROPOSED | DESCRIPTION AND DETAILS OF ACCOUNTS  |
|---|---|--------------------|---------------------|--|
| <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-Aq 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 - Draft FY 2026-27 Budget

| ACCOUNT NUMBER                                      | ACCOUNT NAME  | FY 2025-26 ADOPTED | FY 2026-27 PROPOSED | 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. 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.  |
| 80205   | Interest, FARMER Grant Program                                    | -                  | -                   |  |
| <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 - Draft FY 2026-27 Budget

| ACCOUNT NUMBER                                       | ACCOUNT NAME                                    | FY 2025-26 ADOPTED | FY 2026-27 PROPOSED | 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            | -                   | State Woodsmoke Grant incentives provided under agreement to recipients   |
| 68080  | State Woodsmoke Reducton Program carryover      | -                  | 512,545             | 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> | Total FY 25/26 Grant Income  |
|  | <b>14,736,047</b> | <b>6,375,928</b> | Total FY 25/26 Grant Expense |
|  | <b>0</b>          | <b>0</b>         |                              |