

FORM A - BUDGET COVER SHEET

NON-GENERAL FUND BUDGET UNITS

FUND TITLE:	<u>Air Quality Management District</u>	FUND NUMBER:	<u>298</u>
BUDGET TITLE:	<u>Air Quality Management District</u>	BUDGET UNIT:	<u>8798</u>

Prior FY Adopted Budget:	<u>\$ 997,791</u>		
(1) Requested Budget:	<u>\$ 29,239</u>	Permanent Positions:	<u>0</u>
(2) Estimated Revenue:	<u>\$ (197,634)</u>	Prior FY Perm Positions:	<u>0</u>
(3) Estimated Fund Balance Carryover:	<u>\$ 226,873</u>		
(4) Reserve Adjustments:	<u>\$ -</u>		
Total = (2) + (3) - (4) - (1)	<u>\$ -</u>	<i>(This total will be zero if the budget is balanced)</i>	

Before submitting your completed packet please review and initial each of the items on the checklist below and sign the bottom of the form.

DG All calculations have been double checked to ensure accuracy of the totals.

DG Form #2 has been printed and included in the budget packet with the other forms.

The Revenue total shown on Form #2 equals the total on Form #3 - Departmental Revenue.

The Salaries and Benefits total shown on Form #2 equals the total on Form #4 - Salaries and Benefits.

The combined total of Services & Supplies, Other Charges, and Other Financing Uses shown on Form #2 equals the total on Form #5 - Services & Supplies, Other Charges & Other Financing Uses.

The Capital Assets total shown on Form #2 equals the total on Form #6 - Capital Asset Detail.

The Expenditure total shown on Form #2 equals the total on Form #7 - Budget Request Summary.

DG Forms are assembled in numerical order.

DG Pages are numbered consecutively in the upper right corner of the finished packet.

DG An electronic copy of Form #1 has been submitted to your budget analyst.

Budget Prepared By:

Douglas Gearhart, Air Pollution Control Officer

Budget Approved By:

Douglas Gearhart, Air Pollution Control Officer



Department Name: Air Quality Management District
Fund 298 Budget Unit 8798

Douglas Gearhart,
Air Pollution Control Officer

BUDGET OVERVIEW

1. This Budget was created from the discontinued APCO's Trust Fund. That fund was limited to enforcement related expenses (testing, litigation, expert witnesses, etc.), grant programs, and specific projects. A Designated Reserve for enforcement activities exists.
2. The Budget, for administrative reasons, covers multi-year projects, grants, and processes that are not part of normal District operations, and thus are not completely expended annually. Some projects and funding have explicit constraints on spending and accounting and are in this budget to comply with State and Federal requirement for separation of funds from AQMD operational budget and grant supported activities.

BUDGET OBJECTIVES

1. To protect and preserve our air quality through an active and effective enforcement program that is adequately funded and has reserves for the unexpected situation as outlined in the purpose of the fund.
2. Adopt and adapt state and federal programs for air quality that require specialized project/grant specific fiscal tracking and accounting over a multi-year period utilizing the least complex method possible that is compatible with the County Auditor's system and is compliant with program requirements.

BUDGETED RESERVES

Reserve Name	Amount (Current & Changes)	Purpose
Enforcement Legal Assistance	22,850	Fund for legal assistance for enforcement cases.

Attachment 2 - Budget #8798

PREPARED 03/31/26, 15:55:25

DEPARTMENT BUDGET REQUEST

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PROGRAM GM601L

FISCAL YEAR 2026/2027

RUN DATE PERIOD/YEAR 09/2026

Board of Supervisors - Ca

FORM 2

DEPTREQS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	23/24	24/25	25/26	25/26	2026-2027
		ACTUALS	ACTUALS	ADJUSTED BUDGET	ACTUALS RUN DATE	DEPT REQ
	Air Cntrl Officer Sp Prog					
	Air Control Spec Programs					
298-8798-441.42-01	Interest	28,696-	53,073-	35,000-	12,753-	35,000
		-----	-----	-----	-----	-----
*		28,696-	53,073-	35,000-	12,753-	35,000
298-8798-452.53-81	ARB Funding	625,495-	135,000-	82,720-	0	0
		-----	-----	-----	-----	-----
*		625,495-	135,000-	82,720-	0	0
298-8798-502.81-23	Out	0	0	0	0	232,634-
		-----	-----	-----	-----	-----
*		0	0	0	0	232,634-
**	Air Control Spec Programs	654,191-	188,073-	117,720-	12,753-	197,634-
		-----	-----	-----	-----	-----
***	REVENUE	654,191-	188,073-	117,720-	12,753-	197,634-

Attachment 2 - Budget #8798

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DEPARTMENT BUDGET REQUEST

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PROGRAM GM601L

FISCAL YEAR 2026/2027

RUN DATE PERIOD/YEAR 09/2026

Board of Supervisors - Ca

FORM 2

DEPTREQS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	23/24 ACTUALS	24/25 ACTUALS	25/26 ADJUSTED BUDGET	25/26 ACTUALS RUN DATE	2026-2027 DEPT REQ
Air Control Spec Programs						
298-8798-787.23-80	Professional & Specialize	0	0	60,496	0	10,000
298-8798-787.23-90	Administrative Services	0	4,942	5,547	5,544	15,000
298-8798-787.28-30	Supplies & Services	0	0	14,547	0	4,239
298-8798-787.28-73	Moyer	347,910	810,834	908,000	0	0
298-8798-787.55-20	GAMP I Data Mgmt System	0	0	9,201	0	0
		-----	-----	-----	-----	-----
*		347,910	815,776	997,791	5,544	29,239
**	Air Control Spec Programs	347,910	815,776	997,791	5,544	29,239
		-----	-----	-----	-----	-----
***	EXPENDITURE	347,910	815,776	997,791	5,544	29,239
****	Air Cntrl Officer Sp Prog	306,281-	627,703	880,071	7,209-	168,395-

FUND TITLE: APCO's Special Projects - Enforcement

FUND NUMBER: 298

BUDGET TITLE: Air Quality Management District

BUDGET UNIT: 8798

A	B	C	D	E	F	G	H	I
ACCT. NO. AND TITLE	DESCRIPTION OF REVENUE, HOW IT IS GENERATED & REASON FOR ESTIMATING INCREASE/DECREASE FROM PRIOR YEAR	ACTUAL REVENUE RECEIVED THROUGH 2/28/26	TOTAL AMOUNT DEPARTMENT ANTICIPATES RECEIVING IN FY 25/26	MO/YEAR GRANT APPROVED BY BOS	TOTAL AMOUNT OF GRANT	AMOUNT REC'D FY 25/26 AND PRIOR	AMOUNT TO BE RECEIVED AFTER FY 26/27	REVENUE ESTIMATE FOR FY 26/27
42-01	Interest on Money	\$12,753	\$35,000	n.a.	n.a.	n.a.	n.a.	\$35,000
53-81	ARB Funding (GGRF Woodstove Replacement Grant, AB617 Community Monitoring Grant, AB197 Emission Inventory Grant, SB1260 SB690 Prescribed Fire Grant, Carl Moyer Grant)	\$0	\$0				\$0	\$0
81-23	Operating Transfer Out - grant admin & interest to 8799	\$0	\$0				\$0	\$232,634
	TOTAL REVENUE	\$12,753	\$35,000	\$0	\$0	\$0	\$0	-\$197,634
Justification for fund balance carry-over:								
Estimated Fund Balance Carry-over (NON GENERAL FUND DEPARTMENTS ONLY):								
Total Financing Sources								
\$29,239								

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FORM #5 - SERVICES & SUPPLIES, OTHER CHARGES & OTHER FINANCING USES

FUND TITLE: APCO's Special Projects - EnforcementFUND NUMBER: 298BUDGET TITLE: Air Quality Management DistrictBUDGET UNIT: 8798

OBJECT CODE/TITLE	BUDGET 25/26	REQUESTED 26/27	DETAIL/JUSTIFICATION/EXPLANATION
23-80 Professional & Specialized Services	\$60,496	\$10,000	Funds are for legal representation, expert witnesses, laboratory or source testing, process evaluation or trial preparation and associated activity. This may include the hiring of outside counsel, or help by County Counsel to assist the District in enforcement cases. Increase results from interest earned. Efforts requiring specialized professional service testing, modeling, etc. Air Quality consultant services to review District Rules and/or provide other assistance.
23-90 Administrative Services	\$5,547	\$15,000	Estimated costs per A-87 Cost Allocation Plan.
28-30 Special Department Supplies & Services	\$14,547	\$4,239	Training, office supplies, legal references, travel and other costs of enforcement, and for research or special programs addressing air quality that will utilize funds on a temporary basis and which are anticipated to generate income to reimburse the trust from revenue received after completion of work. Public seminars, education programs, and recognition of individuals, companies and agencies when the Board of Directors endorses such. This shall include the use of funds in preparation for such activities when partial reimbursement is anticipated by attendee at such functions (i.e. paying registration costs or other charges).
28-73 Special Departmental Exp-Moyer	\$908,000	\$0	GGRF Woodstove Replacement Grant, AB617 Community Monitoring Grant, AB197 Emission Inventory Grant, SB1260 SB 690 Prescribed Fire Grant, Carl Moyer Grant. Grant participation is on hold until District mandates are met.
55-20 GAMP I Data Management	\$9,201	\$0	Expenditures if needed will come out of the District operating budget for geothermal air monitoring data systems.
TOTAL:	\$997,791	\$29,239	

Use this form for appropriation requests in the following categories: Services and Supplies, Other Charges, and Other Financing Uses. Double space between object codes. If correct amount of justification and explanation is provided for each line item request, most departments will need to use several copies of this form.

FORM #7 - BUDGET REQUEST SUMMARYFUND TITLE: APCO's Special Projects - EnforcementFUND NUMBER: 298BUDGET TITLE: Air Quality Management DistrictBUDGET UNIT: 8798

APPROPRIATION CATEGORY	REQUESTED
Salaries & Benefits:	\$0
Services & Supplies:	\$29,239
Other Charges:	
Capital Assets:	
Other Financing Uses:	
Contingencies*:	
Total:	\$29,239

FOR NON-GENERAL FUND BUDGET UNITS ONLY:	
Estimated unreserved fund balance carryover as of 6/30/2026	
\$	<u>\$226,873</u>

*Contingencies are applicable to special fund budgets only.

PROPOSED INCREASE/DECREASE TO OBLIGATED FUND BALANCES (applicable budget units only)

RESERVE/DESIGNATION CLASSIFICATION	Estimated Balance as of 6/30/26	Proposed Increase for FY 26/27	Proposed Decrease for FY 26/27	Total Proposed for FY 26/27
Enforcement Legal Assistance	\$22,850	\$0	\$0	\$22,850
TOTAL	\$22,850	\$0	\$0	\$22,850
Justification for reserve adjustment:				

PERMANENT POSITION ALLOCATION

Classification Title	Classification Code No.	Allocation in FY 25/26 Adopted Budget	Allocation as of 4/3/26	Requested for FY 26/27
Total		0.00	0.00	0.00