Northern Sierra Air Quality Management District

FY 2026/27 Board Budget - Updated Draft

June 30, 2026 figures are pending actuals and remain subject to final close adjustments.

Budget Category	6/30/2026 Pending Actuals	Original Proposed Budget	Recommended Updated Budget
Revenue			
Admin / Interest	$648,083	$824,006	$824,006
Grants and Project Revenue	$2,292,894	$5,136,089	$5,136,089
Grant Administration Income	$95,711	$38,098	$38,098
Permits and Fees	$319,727	$179,176	$314,200
Total Revenue	$3,356,415	$6,177,369	$6,312,393
Expenses			
General and Administrative	$408,546	$393,845	$428,673
Human Resources	$938,924	$1,026,784	$1,034,348
Program and Grant Expenses	$1,068,100	$1,291,366	$1,291,366
Total Operating Expenses	$2,415,571	$2,711,995	$2,754,387
Net Operating Income	$940,845	$3,465,374	$3,558,006
Other Expenses			
Depreciation	$46,224	$46,224	$46,224
Estimated Net Income After Depreciation	$896,474	$3,419,150	$3,511,782

Depreciation placeholder: $46,224 is included as a planning estimate based on the June 30, 2026 pending actual amount. FY 2026/27 depreciation will be calculated at fiscal year-end using the appropriate inputs from the County and supporting schedules.

Board Explanation Summary

Summary of Recommended Changes

Recommended Revenue	Recommended Operating Expenses	Estimated Net Income
$6,312,393	$2,754,387	$3,511,782

Revenue adjustments

Permits and Fees increased from $179,176 to $314,200. The update reflects the full preliminary account listing and FY 2025/26 pending actual activity. Primary changes include Permit to Operate/Source Fees, Plan Review Fees, Prescribed Burning, Vapor Recovery, and a minor rounding adjustment to Miscellaneous Income. Grant and project revenue remains unchanged because it should be based on awarded funding and project schedules rather than prior-year activity alone.

General and administrative expenses

General and Administrative expenses increased from $393,845 to $428,673. Adjustments were made to recurring accounts where the June 30 activity supports a revision, including dues, information technology, legal notices, accounting, legal services, office supplies, employee incentives, and postage. Repair and maintenance remains at the original proposed amount because the preliminary narrative identifies prior roof costs as nonrecurring.

Human resources

Human Resources increased from $1,026,784 to $1,034,348. The recommendation updates the 457(b) employer contribution, employee health coverage, and payroll taxes. Salary growth, PERS, vehicle allowance, and workers' compensation remain at the proposed amounts pending confirmation of staffing, negotiated benefits, renewal rates, and other policy assumptions.

Program and grant expenses

Program and Grant Expenses remain unchanged at $1,291,366. These costs are driven by individual grant awards, allowable-cost requirements, and project implementation schedules. Prior-year spending alone is not sufficient support for changing the proposed amounts.

Chart of accounts presentation

The updated presentation follows the current QBO hierarchy where practical. Miscellaneous Income is included with Permits and Fees; Governing Board and Legal costs are shown separately from Professional Fees; and Permanent Salaries is aligned to the QBO label Salaries and Wages. Several benefit accounts are marked deleted in QBO and should be mapped to active replacement accounts before the final budget is entered.

Depreciation placeholder

A $46,224 depreciation estimate is included to provide the Board with an estimated bottom line. This placeholder is based on the June 30, 2026 pending actual depreciation amount. Using this estimate, recommended net income after depreciation is $3,511,782. FY 2026/27 depreciation will be calculated at fiscal year-end using the appropriate inputs from the County and supporting schedules, and the final amount may differ from the placeholder.

Important: The projected net operating income includes restricted grant activity and should not be interpreted as entirely available for discretionary spending. Final budget amounts remain subject to completion of the June 30 close and confirmation of grant schedules, contracts, benefit elections, insurance renewals, and the capital asset schedule.