



**EASTERN KERN AIR POLLUTION
CONTROL DISTRICT**

FINAL BUDGET

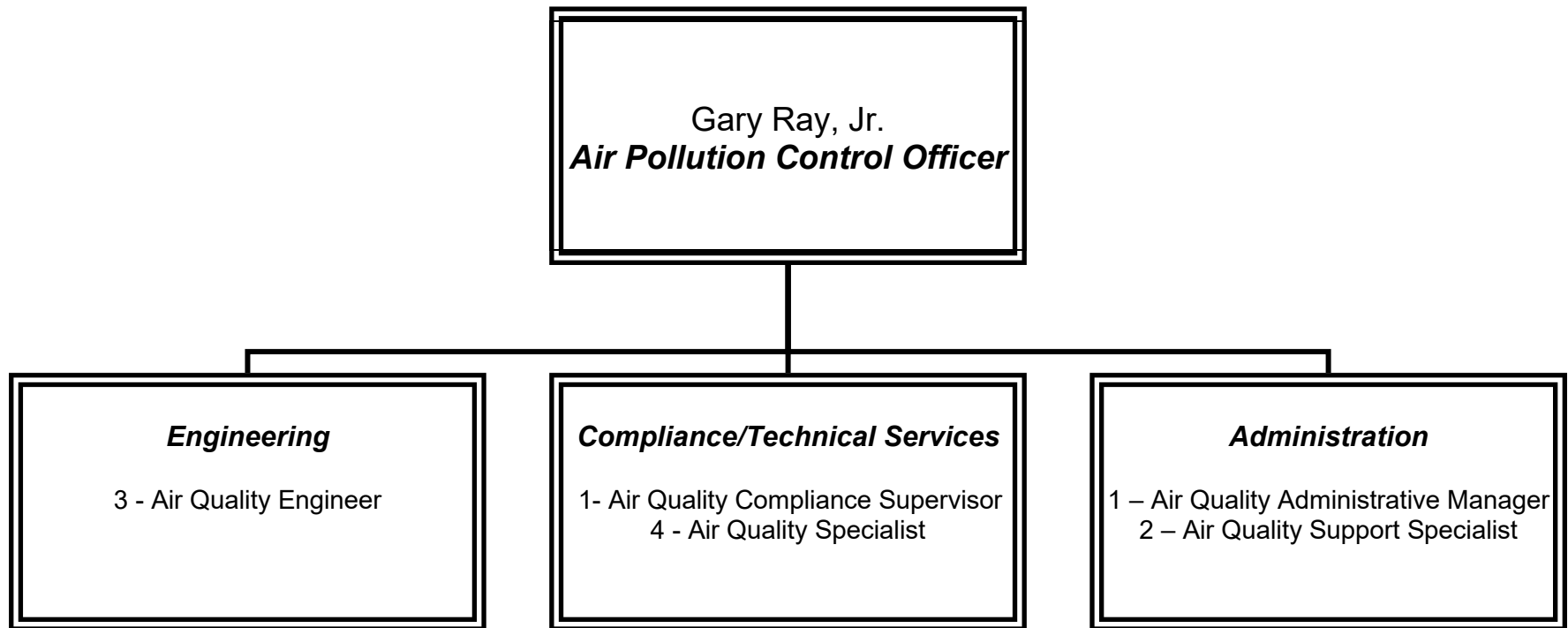
FISCAL YEAR 2026-2027

**BUDGET UNIT 1257
AIR POLLUTION CONTROL DISTRICT**

JULY 23, 2026

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BAKERSFIELD, CA 93301-2370
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EASTERN KERN AIR POLLUTION CONTROL DISTRICT



Full-Time Positions: **12** Current

EASTERN KERN AIR POLLUTION CONTROL DISTRICT (1257)

Functional Statement Fiscal Year 2026-2027

Eastern Kern Air Pollution Control District (District) is a “Special District” headquartered in the Kern County Public Services Building with a boardroom and office in Tehachapi. The District has jurisdiction over the eastern (high desert and mountain) portions of Kern County; the San Joaquin Valley APCD has jurisdiction over the valley portion of Kern County.

The District is authorized for twelve staff positions, including the Air Pollution Control Officer (APCO). The primary function of the District is to regulate air pollutant emissions from stationary sources to protect public health. The California Air Resources Board and the U.S. Environmental Protection Agency have jurisdiction over mobile sources. The District has three interacting groups: Engineering, Compliance/Technical Services, and Administration.

Engineering

Air Quality Engineers conduct Authority to Construct evaluations for new and modified sources of pollution; implement the District’s air toxics program (AB2588); maintain the District’s emissions inventory; provide engineering expertise to staff; develop rules; assist in plan development; execute special projects; assist in grant programs; assist in plan development; and engage in public education.

Compliance/Technical Services

Air Quality Specialists inspect stationary sources of pollution for conformance with District Rules and Regulations; investigate public complaints; monitor air quality; conduct equipment startup inspections; oversee emissions testing; regulate open burning; develop rules; conduct special studies; assist grant program applicants; assist in plan development; and engage in public education.

Administration

The APCO leads, guides, and directs the department. The Air Quality Administrative Manager provides personnel, payroll, purchasing, and budget support. In addition to providing billing and permit-processing support, Air Quality Office Support Specialists serve as receptionists, staff secretaries, file clerks, and Governing Board Secretaries.

Other professional services provided to the District at cost include Information Technology Services, Legal Counsel, Garage Services, and other Kern County departments.

Boards and Committees

The Eastern Kern Air Pollution Control District has a Governing Board consisting of two County Supervisors (Districts I and II) and representatives from the three cities (Ridgecrest, California City, and Tehachapi). The three cities are located within, and Supervisory Districts I and II segments coincide with the Eastern Kern Air Pollution Control District jurisdiction. In addition, the District Board has appointed a Variance Hearing Board.

**EASTERN KERN
AIR POLLUTION CONTROL DISTRICT**

Department Head: Gary Ray, Jr.

Cost Center 1257

	FY 2024-2025	FY 2025 - 2026		FY 2026-2027
	Actuals	Approved Budget	Actuals 5/31/26 YTD	Department Request
Appropriations for Contingencies	\$0	\$0	\$0	\$0
Salaries and Employee Benefits	\$1,631,282	\$2,210,000	\$1,567,215	\$2,274,000
Services & Supplies	\$1,136,182	\$3,138,100	\$1,338,981	\$3,723,000
Other Charges	38,194.00	\$95,400	\$14,791	\$74,200
Fixed Assets	\$34,410	\$50,000	\$9,718	\$25,000
Total Expenditures	\$2,840,068	\$5,493,500	\$2,930,705	\$6,096,200
Less Program Revenues	\$3,533,405	\$5,501,200	\$3,041,930	\$6,048,200
Net Fund Balance Available	\$693,337	\$7,700	\$111,225	(\$48,000)
NET (INCREASE)/DECREASE TO RESERVES	(\$693,337)	(\$7,700)	(\$111,225)	\$48,000
POSITION SUMMARY:				
Authorized Positions	12	12	12	12
Actual Positions	11	12	12	12

CHANGES FROM FY 2025-2026 ADOPTED BUDGET
(Amounts in parentheses indicate decreases)

2025-2026 Budget Request	\$6,096,200	
2024-2025 Adopted Budget	\$5,493,500	
Change in Fiscal Year Budgets	<u>\$602,700</u>	<u>11.0%</u>

EASTERN KERN AIR POLLUTION CONTROL DISTRICT
ANALYSIS BY ACCOUNT KEYS
2026-2027 BUDGET REQUEST
COST CENTER 1257 - FUND 8052

Acct Key	Description	Prior Yr Actuals FY 2024-2025	Current Adopted FY 2025-2026	Actuals May 31st YTD FY 2025-2026	Budget Request FY 2026-2027
---Revenue---					
1049RC	Authority to Construct	\$248,917	\$250,000	\$106,864	\$120,000
1053RC	Variance Request	\$225	\$1,200	\$1,375	\$1,000
1055RC	Dust Plan	\$10,920	\$11,700	\$9,620	\$10,900
1056RC	Banking Certificate Fees	\$3,730	\$2,700	\$1,930	\$3,600
1057RC	Permits to Operate	\$2,005,489	\$1,800,000	\$1,669,297	\$1,955,000
1059RC	Excess Emission Fees	\$0	\$0	\$1,356	\$0
1097RC	Forfeitures & Penalties	\$4,375	\$5,000	\$5,143	\$3,200
1112RC	Interest on Bank Dep. & Invest.	\$76,726	\$40,000	\$67,999	\$40,000
1178RC	State-Aid for Other State Aid	\$7,678	\$20,000	\$10,000	\$20,000
1187RC	State-Aid DMV APCD	\$348,140	\$1,709,700	\$169,995	\$1,431,200
1188RC	State-Aid Subventions	\$48,603	\$35,000	\$47,860	\$45,000
1189RC	State/EPA Aid Passthru Funds	\$409,543	\$363,500	\$226,479	\$360,200
1250RC	Other Aid - Carl Moyer Program	\$195,262	\$1,146,100	\$587,155	\$1,702,700
1366RC	Copy & Process Fees	\$72,089	\$57,000	\$54,472	68,000
1368RC	Overtime Processing Fee	\$10,705	\$10,000	\$5,233	\$10,000
1451RC	Asbestos Fees	\$26,600	\$25,000	\$20,650	\$25,900
1453RC	Administrative Fees	\$62,085	\$159,400	\$52,227	\$212,300
1458RC	Photo Copies	\$0	\$0	\$0	\$0
1458RC	Cancelled Outlawed Warrants	\$1,896	\$0	\$0	\$0
1555RC	Miscellaneous Other Revenue	\$422	\$0	\$4,276	\$0
1555RC	OFS/Operating Transfer in	\$0	\$0	\$0	\$0
1587RC	Other Funding Source-Deprec.	\$0	\$77,200	\$0	\$39,200
---TOTAL REVENUE---		\$3,533,405	\$5,713,500	\$3,041,931	\$6,048,200
1440SC	Appropriation for Contingencies	\$0	\$0	\$0	\$0
-Salaries and Benefits-					
1007SC	Salaries - Regular	\$943,679	\$1,262,000	\$931,052	\$1,309,000
1008SC	Salaries & Wages Overtime	\$2,716	\$10,000	\$1,415	\$10,000
1013SC	Salaries & Wages Extra Help	\$0	\$100,000	\$0	\$100,000
1014SC	FICA Contribution	\$73,482	\$100,000	\$72,710	\$106,000
1015SC	County Retirement	\$411,618	\$500,000	\$374,095	\$475,000
1017SC	Deferred Comp Match	\$20,842	\$45,000	\$23,661	\$48,000
1018SC	Employee Health Benefits	\$132,090	\$150,000	\$130,275	\$186,000
1021SC	Retired Emp Med Insurance	\$7,300	\$10,000	\$6,660	\$6,000
1022SC	Unemployment Insurance	\$0	\$1,000	\$0	\$1,000
1023SC	Qualified Flexible Benefits	\$25,291	\$28,000	\$23,403	\$29,000
1024SC	Workers Compensation Ins-ISF	\$14,264	\$4,000	\$3,944	\$4,000
---TOTAL SALARIES---		\$1,631,282	\$2,210,000	\$1,567,215	\$2,274,000

EASTERN KERN AIR POLLUTION CONTROL DISTRICT
ANALYSIS BY ACCOUNT KEYS
2026-2027 BUDGET REQUEST
COST CENTER 1257 - FUND 8052

Acct Key	Description	Prior Yr Actuals FY 2024-2025	Current Adopted FY 2025-2026	Actuals May 31st YTD FY 2025-2026	Budget Request FY 2026-2027
---Services & Supplies---					
1047SC	Communications - Telephone	\$10,151	\$12,000	\$9,436	\$13,100
1052SC	Insurance	\$34,361	\$37,000	\$31,404	\$37,000
1067SC	Maint Structure, Imp. & Grounds	\$5,154	\$8,500	\$6,606	\$9,500
1087SC	Membership	\$3,462	\$8,000	\$6,500	\$7,500
1088SC	Office Expense - Purchasing Card	\$35,717	\$48,500	\$36,652	\$48,500
1090SC	Office Expense	\$4,129	\$15,000	\$4,934	\$15,000
1092SC	Office Expense - Postage	\$3,632	\$5,000	\$3,654	\$7,000
1095SC	Books/Subscriptions	\$336	\$500	\$336	\$500
1096SC	Office Expense - Equipment	\$0	\$2,500	\$0	\$3,800
1101SC	Professional & Special Services	\$112,760	\$227,000	\$87,468	\$176,400
1114SC	PSS/Data Processing	\$20,516	\$27,800	\$23,017	\$37,500
1120SC	PSS/Contracts	\$781,569	\$2,814,100	\$1,012,857	\$3,213,700
1142SC	Publications & Legal Notices	\$3,937	\$5,000	\$2,983	\$5,000
1144SC	Rent & Lease Equipment	\$6,431	\$10,000	\$5,064	\$10,000
1146SC	Rent & Lease - Structure	\$38,008	\$38,500	\$35,293	\$39,200
1180SC	Transportation & Travel	\$7,223	\$7,200	\$16,391	\$19,300
1182SC	TT/County Garage	\$43,797	\$56,000	\$39,426	\$56,000
1183SC	TT/Personal Vehicle Mileage	\$514	\$1,500	\$1,241	\$1,500
1184SC	TT/Out of County Travel	\$8,006	\$14,000	\$1,855	\$2,500
1190SC	Utilities	\$16,479	\$20,000	\$13,865	\$20,000
---TOTAL SERVICES & SUPPLIES--		\$1,136,182	\$3,358,100	\$1,338,982	\$3,723,000
---Other Charges---					
1333SC	County Cost Allocation	\$38,194	\$18,200	\$14,791	\$35,000
1639SC	Misc. Depreciation	\$0	\$77,200	\$0	\$39,200
---TOTAL OTHER CHARGES---		\$38,194	\$95,400	\$14,791	\$74,200
--- Fixed Assets ---					
1435SC	Equipment New	\$14,202	\$25,000	\$9,718	\$25,000
1435SC	Equipment Replacement	\$20,208	\$25,000	\$0	\$0
---FIXED ASSETS---		\$34,410	\$50,000	\$9,718	\$25,000
Total Expense		\$2,840,068	\$5,713,500	\$2,930,706	\$6,096,200
Net Impact to EKAPCD Reserve (+Net Income/-Net Loss)		\$693,337	\$0	\$111,225	-\$48,000

DEFINITION OF COST CENTER 1257 "SERVICES AND SUPPLIES" TERMS

- 1047SC - Communications - Telephone
Cost of telephone services, including office and field office (Tehachapi), cellular phones, phone lines to monitors located in Tehachapi & Mojave
- 1052SC - Insurance
Cost of liability and property insurance policy for monitoring stations located in Ridgecrest and Tehachapi, county general liability, crime & honesty, Special liability insurance for office, and miscellaneous required insurances.
- 1067SC - Maintenance Structure, Improvement, and Grounds
EKAPCD's prorated expense for maintaining the office building and field office (Tehachapi).
- 1087SC - Memberships
Fees for District memberships in associations and other organizations pertinent to the conduct and advancement of District affairs, including costs of publications issued by such organizations. For example, membership in the California Air Pollution Control Officers Association, Waste Management Association, and the Local Chapter AWMA.
- 1088SC - Office Expense - County Purchasing Card
Expenses for office, field supplies, and miscellaneous items needed to conduct business.
- 1090SC - Office Expense
Expenses for office supplies, computers, software, and miscellaneous items needed for operation of the office.
- 1092SC - Office Expense - Postage
Expenses for Interoffice and Federal Express.
- 1095SC - Books/Subscriptions
Expenses for newspaper subscriptions, reference manuals, and technical books used by staff.
- 1096SC - Office Expense – Equipment
Expenses on office furniture.
- 1101SC - Professional & Specialized Services
Expenses for professional and skilled services, for example, services from County Counsel and outside consultants.
- 1114SC - PSS/Data Processing
Expenses for internet services, WAN, software maintenance fees, and other miscellaneous items.

- 1120SC - Professional & Specialized Services Contracts
Expenses for Motor Vehicle Emissions Program, Carl Moyer Program, and School Bus Retrofit.
These are pass-through funds to other entities and not part of the District's operational costs.
- 1142SC - Publications & Legal Notices
Expenses for publication of legal notices.
- 1144SC - Rents & Leases – Equipment
Expense for the rental cost of the digital copier.
- 1146SC - Rents & Leases – Structure
Lease cost for Tehachapi Office
- 1180SC - Transportation & Travel
Expense for the Director's monthly auto allowance.
- 1182SC - TT/County Garage
Expenses for the purchase of vehicles, fuel, and maintenance of EKAPCD's four vehicles.
- 1183SC - TT/Personal Vehicle Mileage
Fund for reimbursement of private car expenses when used for business.
- 1184SC - TT/Out of County
Fund for reimbursement of meals, lodging, conference fees, rental car, and airfare for out-of-county trips.
- 1190SC - Utilities
Utility expense for office, field office (Tehachapi), and monitoring stations in Ridgecrest and Tehachapi.
- 1333SC - County Cost Allocation
Indirect costs for other County support Departments, for example, Kern County Personnel, Auditor/Controller, Treasurer, and Administrative Office.
- 1639SC - Misc. Depreciation
Identifying depreciation of fixed assets
- 1435SC - Fixed assets
Fixed assets, for example, PM monitoring instruments and the monitoring building.

**EASTERN AIR POLLUTION CONTROL DISTRICT
SERVICES AND SUPPLIES OTHER CHANGES, INTRAFUND TRANSFERS REQUEST**

Cost Center
1257

Fiscal Year
2026-2027

<i>Expenditure Acct. No.</i>	<i>Account Title</i>	<i>Itemization of Requested Account Total and Explanation of Significant Changes from Current Year Amount</i>	
1101SC	Professional & Specialized Services	\$500	Variance Hearings
		\$500	Key Card Access System
		\$50,000	Misc. Dust Projects (DMV AB-2766)
		\$7,500	Web Access Portal for Canebrake & Ridgecrest (Agilaire) (DMV-2766)
		\$30,000	Web Access Portal for Solor Facilities (Ecotech)
		\$1,200	CARB (Air Toxics)
		\$12,800	County Counsel
		\$30,000	Joel Craig - Training Ridgecrest Monitor (IRA)
		\$22,900	EKAPCD annual fiscal audit & State Controller Report
		\$20,000	Computer Servcies (ITS \$12,000 & \$8,000 Programming)
		\$500	Alarm System Tehachapi Field Office (DMV AB-2766)
		\$500	Kern Management Council
			\$176,400

**EASTERN AIR POLLUTION CONTROL DISTRICT
SERVICES AND SUPPLIES OTHER CHANGES, INTRAFUND TRANSFERS REQUEST**

Cost Center
1257

Fiscal Year
2026-2027

<i>Expenditure Acct. No.</i>	<i>Account Title</i>	<i>Itemization of Requested Account Total and Explanation of Significant Changes from Current Year Amount</i>	
1120SC	PSS/Contracts		DMV GRANT/AB-2766 PROGRAM
		\$50,000	L. Greene - Road Paving (03-005-2025)
		\$45,000	Kernville Cowork (07-001-2025)
		\$50,000	Mountain Meadows Community Services Dist (07-004-2025)
		\$200,000	AB 2766 Projects (Grants)
			AB-2766 PROGRAM & GENERAL FUND
		\$100,000	Vehicle Vouchers - Funded by AB-2766
		\$48,000	Vehicle Vouchers - Funded by General Fund
			Total Vehicle Vouchers \$148,000
			CARL MOYER PROGRAM
		\$150,000	Stratolaunch (07-007-2025)
		\$40,900	Tehachapi Winery (01-001-2026)
		\$31,400	Salcido Land & Cattle (01-002-2026)
		\$62,900	Desert Empire Fairgrounds (01-003-2026)
		\$500,000	Carl Moyer Projects
			AB-134 SUPPORT OF AB617
		\$75,000	SKUSD Bus 30 (03-001-2025)
		\$75,000	SKUSD Bus 38 (03-002-2025)
		\$377,500	SKUSD EV Charge Station (07-006-2025)
		\$390,000	MCAP Projects
			WOOD SMOKE REDUTION PROGRAM
		\$250,000	Wood Smoke Projects
			AB-923
		\$90,000	Muroc Joint USD (01-006-2024)
		\$139,000	SKUSD Bus 30 (03-003-2025)
		\$139,000	SKUSD Bus 30 (03-004-2025)
		\$400,000	School Bus Projects
			\$3,213,700